



REPUBLIC OF ZAMBIA

OFFICE OF THE AUDITOR GENERAL



REPORT OF THE AUDITOR GENERAL
ON THE AUDIT OF

ACCOUNTS OF LOCAL AUTHORITIES

FOR THE FINANCIAL YEAR ENDED
31st DECEMBER 2024





REPUBLIC OF ZAMBIA

REPORT OF THE AUDITOR GENERAL

ON THE AUDIT OF

ACCOUNTS OF LOCAL AUTHORITIES

FOR THE

FINANCIAL YEAR ENDED 31ST DECEMBER 2024



Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*

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



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

PREFACE

It is my honour and privilege to submit the Report of the Auditor General on the Audit of Accounts of Local Authorities 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, the Public Audit Act No. 29 of 2016, the Local Government Act No. 2 of 2019, and the Public Finance Management Act No.1 of 2018.

My Office is mandated to audit the accounts of State organs, State institutions, provincial administration, local authorities and institutions financed from public funds. In this regard, this report covers the audit of all local authorities. I conducted audits on the local authorities to determine whether the funds appropriated by Parliament and internally generated had been used for the intended purpose and accounted for.

The audit was conducted in accordance with the 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 and those which were highlighted in the previous reports but had not been addressed at the time of producing this report.

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

ACTING AUDITOR GENERAL



Office of the Auditor General
Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*





Table of Contents

Executive Summary	i
1 Introduction.....	1
2 Scope of Audit.....	1
3 Constraints	2
4 Audit Methodology	2
5 Reporting Stages	4
6 Establishment and Mandate of Local Authorities	4
7 Governance - The Council	5
8 Management.....	5
9 Sources of Funds.....	5
10 Information and Communication Technology Systems.....	6
11 Financial Reporting Framework	6
12 Audit Opinions.....	6
13 Budget, Income and Expenditure.....	9
Crosscutting Audit Observations	10
Findings Specific to Local Authorities	30
CENTRAL PROVINCE.....	31
14 Kabwe Municipal Council	31
15 Kapiri Mposhi Town Council	31
16 Ngabwe Town Council.....	33
COPPERBELT PROVINCE	34
17 Chililabombwe Municipal Council.....	34
18 Chingola Municipal Council.....	35
19 Kitwe City Council	36



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

20	Mpongwe Town Council.....	38
21	Mufulira Municipal Council	38
22	Ndola City Council	39
EASTERN PROVINCE		42
23	Chasefu Town Council.....	42
24	Lumezi Town Council.....	44
25	Sinda Town Council.....	44
LUSAKA PROVINCE		45
26	Chilanga Town Council	45
27	Chongwe Municipal Council	48
28	Luangwa Town Council	48
29	Lusaka City Council	49
MUCHINGA PROVINCE		51
30	Chinsali Municipal Council	51
NORTH WESTERN PROVINCE		52
31	Ikelenge Town Council	52
32	Kabompo Town Council	52
33	Kasempa Town Council	53
34	Mushindamo Town Council.....	54
35	Mwinilunga Town Council	55
36	Solwezi Municipal Council.....	56
NORTHERN PROVINCE		57
37	Chilubi Town Council.....	57
38	Kasama Municipal Council.....	58
39	Luwingu Town Council	59



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

40	Mpulungu Town Council	60
41	Mungwi Town Council	61
42	Nsama Town Council.....	62
43	Senga Hill Town Council.....	63
SOUTHERN PROVINCE		64
44	Kazungula Town Council.....	64
45	Livingstone City Council.....	65
46	Namwala Town Council.....	67
47	Siavonga Town Council	68
WESTERN PROVINCE		70
48	Kaoma Town Council	70
49	Limulunga Town Council	71
50	Lukulu Town Council	74
51	Mitete Town Council	75
52	Mulobezi Town Council.....	76
53	Mongu Municipal Council.....	78
54	Mwandi Town Council.....	79
55	Nkeyema Town Council.....	81
56	Senanga Town Council	81
57	Shang'ombo Town Council	83
58	Sioma Town Council.....	84
59	Sesheke Town Council.....	86
60	Conclusion	87
61	Recommendations.....	88
Appendices		90



Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*

Appendix 55 - Recommendations of the Public Accounts Committee	208
Appendix 56 – Glossary of Terms	208



Executive Summary

This Report has been produced in accordance with the Provisions of Article 250 of the Constitution of Zambia (Amendment) Act No. 2 of 2016, the Public Audit Act No. 29 of 2016, the Local Government Act No. 2 of 2019 and the Public Finance Management Act No. 1 of 2018.

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 Officer and Principal Officers to clarify and take corrective action on the findings of the audits.

The audit findings mentioned in this report are those which were not resolved during the audit process. In addition, the report contains audit recommendations which are aimed at addressing various findings observed during the audit process.

Some of the findings raised in this report are:

- i. Failure to Collect Revenue;
- ii. Unaccounted for Revenue;
- iii. Failure to Prepare/ Manage Valuation Roll;
- iv. Over Employment of Staff;
- v. Failure to Maintain Properties;
- vi. Misapplication of Funds;
- vii. Poor Management of Waste;
- viii. Failure to Install and Maintain Street Lights;
- ix. Failure to Settle Statutory and Other Obligations;
- x. Failure to Settle Staff Obligations;
- xi. Failure to Establish Fire Fighting Services;
- xii. Lack of Fire Fighting Equipment;



Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*

- xiii. Failure to Service Motor Vehicles;
- xiv. Unspent Funds – Sector Grants; and
- xv. Unspent Funds – Zambia Devolution Support Programme.

The report contains cross cutting audit observations across most local authorities and specific observations peculiar to individual local authorities.



PART I

PREAMBLE





Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*





1 Introduction

This Report has been produced in accordance with the Provisions of Article 250 of the Constitution of Zambia (Amendment) Act No. 2 of 2016, the Public Audit Act No. 29 of 2016, the Local Government Act No. 2 of 2019 and the Public Finance Management Act No.1 of 2018.

Article 250 (1) (a) to (d) mandates me to audit:

- i. The accounts of State organs, State institutions, provincial administration, local authorities and institutions financed from public funds;
- ii. The accounts that relate to the stocks, shares and stores of the Government;
- iii. Financial and value for money audits, including forensic audits and any other type of audit, in respect of a project that involves the use of public funds; and
- iv. Ascertain that money appropriated by Parliament or raised by the Government and disbursed-
 - has been applied for the purpose for which it was appropriated or raised,
 - was expended in conformity with the Authorities that governs it, and
 - was expended economically, efficiently and effectively.

The Report contains paragraphs on 116 Local Authorities which are made up of City, Municipal and Town Councils.

2 Scope of Audit

The audit scope covered the accounts and records of Local Authorities for the financial year ended 31st December 2024 and, in some cases, observations that required updating were reported as at 30th September 2025.



3 Constraints

i. Transport

The Office has presence in all the ten (10) provinces in the country, and the nature of the operations require travelling to all districts including far flung areas with bad terrains.

During the period under review, my Office faced a challenge of inadequate and aging fleet of motor vehicles required for use in executing my mandate. Consequently, this negatively impacted the targeted time of completing the audit activities.

ii. Information and Communications Technology Equipment

During the period under review, my Office continued to experience challenges with the Information and Communication Technology (ICT) equipment needs due to an increase in staff which created a gap. Although the Office received support in procuring ICT equipment from the Government and Cooperating Partners, the gap still exists.

4 Audit Methodology

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). These standards require planning an audit, conducting risk assessment, designing and conducting audit procedures and reporting on the audit findings. The standards require consideration of the following five (5) steps:

i. Planning

During planning, the focus is on obtaining an understanding of the auditee's business, its challenges and risks, organisational structure, key business and financial reporting processes and trends to heighten the effectiveness and efficiency of the audit.

ii. Risk Assessment

This process includes meeting with the audit committee, financial and other key personnel of the auditee. It also involves reviewing the financial reporting implications arising from strategic goals, objectives, business plans and risk areas. During risk assessment consideration on how fraud or error could result in a material misstatement of the auditee's financial statements is made.



iii. Evaluation and Internal Controls

In developing an audit strategy, the standards require that an understanding of the entity and its environment, including its internal controls and work performed by the Internal Audit function is obtained. This process begins with the evaluation of the controls at the entity level that relate to financial reporting. This assessment includes aspects of the control environment, risk assessment, monitoring, information system (including information technology) and financial reporting processes. In understanding of controls over financial reporting activities such as the recording and processing of transactions is also obtained. This assists to:

- identify the types of misstatements that could occur whether due to error or fraud;
- evaluate the internal control deficiencies that may increase the risk of material misstatement; and
- design internal control testing strategies, where such an approach would be appropriate.

iv. Audit Testing

The audit approach focuses efforts on those financial statement assertions that have an increased risk of material misstatement. Based on this understanding and knowledge of the auditee, it is expected that a combination of tests of control, detailed substantive testing and analytical procedures as appropriate are performed.

v. Concluding and Reporting

Reporting is normally done in an Interim Management Letter to the auditee, but the ISSAIs allow for verbal communication as an alternative. The Interim Management Letter should describe the misstatements clearly, and when appropriate include recommendations.

In the course of preparing the report, each Principal Officer at the respective local authority was sent an Interim Management Letter which was copied to the Controlling Officer at the Ministry of Local Government and Rural Development (MLGRD). A verification was done upon providing explanations and documents supporting the explanations to the issues raised in the Interim Management Letter after which a



Status Report was issued to the Principal Officer and copied to the Controlling Officer indicating the resolved and unresolved issues.

A Draft Audit Report Paragraph (DARP) was then issued to the Controlling Officer - MLGRD, Town Clerks and Council Secretaries for comments and confirmation of the correctness of the facts presented. Where the comments varied with the facts presented, and were proved to be valid, the affected DARP was amended accordingly.

5 Reporting Stages

The reporting process involved three (3) major stages. The first stage was a preliminary query which was issued to the Principal Officer and was required to be responded to within ten (10) days. The second stage was an interim management letter which was sent to the Principal Officer and copied to the Controlling Officer and required to be responded to within fifteen (15) days.

The third stage was the Draft Audit Report Paragraph (DARP) issued to the Controlling Officer and which was to be responded to within three (3) days to confirm the correctness of the facts.

At every stage where responses received were satisfactory, amendments were made accordingly.

Where the findings were not resolved, the DARPs were consolidated in the Report of the Auditor General on the Accounts of Local Authorities for the period under review.

6 Establishment and Mandate of Local Authorities

Local Authorities are established under Article 152 (3) of the Constitution of Zambia (Amendment) Act No. 2 of 2016 read together with the Local Government Act No. 2 of 2019.

The mandate of a local authority is to deliver basic social and economic services to the people as set out in the Second Schedule of the Local Government Act which includes the power to make by-laws and regulations, imposition of levies, fees and other charges and to formulate local policies to promote, guide and regulate development in the district.



7 Governance - The Council

In accordance with Article 153 of the Constitution of Zambia (Amendment) Act No. 2 of 2016, the Council consist of:

- i. Elected Mayor or Council Chairperson,
- ii. Elected Ward Councillors, and
- iii. Not more than three (3) chiefs representing chiefs in the district, elected by the chiefs in the district.

The term of a Council is five (5) years commencing from the date the Councillors are sworn into office after a general election and ending on the date Parliament is dissolved.

8 Management

a. City or Municipal Council

The operations of a City or Municipal Council is the responsibility of the Town Clerk who is the Principal Officer (Chief Executive Officer) and is assisted by Directors responsible for Finance, Planning, Human Resource and Administration, Legal Services, Housing, Engineering Services and Public Health.

b. Town Council

The operations of a Town Council is the responsibility of the Council Secretary who is the Principal Officer (Chief Executive Officer) and is assisted by Director Finance, Director of Engineering Services, Director Human Resource and Administration and Director Planning.

9 Sources of Funds

Under the Constitution of Zambia (Amendment) Act No. 2 of 2016, a local authority is competent to levy, impose, recover and retain local taxes. A local authority may make bylaws to impose a levy on leviable persons owning or occupying property or premises situated within the area of the local authority, leviable persons carrying on a business, trade or occupation within the area of the local authority or the purchase or sale of a commodity within the area of the local authority.



The Council also receives funding through national support in form of Local Government Equalisation Fund (LGEF), Constituency Development Fund (CDF) and any other grants as the Government may issue.

10 Information and Communication Technology Systems

The local authorities operated various Information and Communication Technology (ICT) Systems to manage payroll, billing and preparation of financial statements such as Dove, Palmsoft and Baxtel.

However, the local authorities were not using a uniform System but were using standalone Systems which were not integrated. Consequently, there was delay and lack of uniformity in the production of reports. Further, this caused challenges in cases where key officers were transferred between local authorities.

11 Financial Reporting Framework

The local authorities have adopted the International Public Sector Accounting Standards (IPSAS) cash basis as its framework for financial reporting. The local authorities have also adopted Local Authorities Accounting Policies (LAAPs) which are a set of accounting policies that provide guidance on the preparation of financial statements for local authorities in Zambia issued by the Ministry of Finance and National Planning.

The objective of the audit was to issue an opinion on whether the financial statements of each local authority have been presented truthfully and fairly in all material respects. In addition, the audits identified various issues, although not directly impacting on the presentations of the financial statements, were considered necessary to report as they were material by nature in that there were areas of non-compliance with the relevant statutory provisions.

12 Audit Opinions

The signing procedure for the Annual Financial Statements of Local Authorities involves the following steps:

- a. **Council Meeting and Consideration:** Upon being advised by the Auditor General, a Council meeting is convened to table and review the financial statements.



b. Resolution and Authorisation:

- After reviewing the financial statements, the Council passes a resolution to adopt and authorise them for signing.
- The date of the resolution is recorded as the authorisation date and is included in the financial statements.

c. Printing and Signing: the copies of the financial statements are printed and signed as follows:

- The Mayor/Chairperson signs the Report of the Council
- The Statement of Responsibility for the Annual Financial Statements is signed off by the following:
 - The Mayor/Chairperson
 - The Town Clerk/Council Secretary, and
 - The Director of Finance

No changes to the financial statements can be made during the signing process without the knowledge and approval of the Auditor General.

d. Submission: the signed financial statements are then submitted to the Auditor General for inclusion of the signed Independent Auditor's Report.

e. Binding and Distribution: The complete set of financial statements are bound and circulated to relevant stakeholders which include the Permanent Secretary for the Ministry of Local Government and Rural Development, the Auditor General, and Parliament.

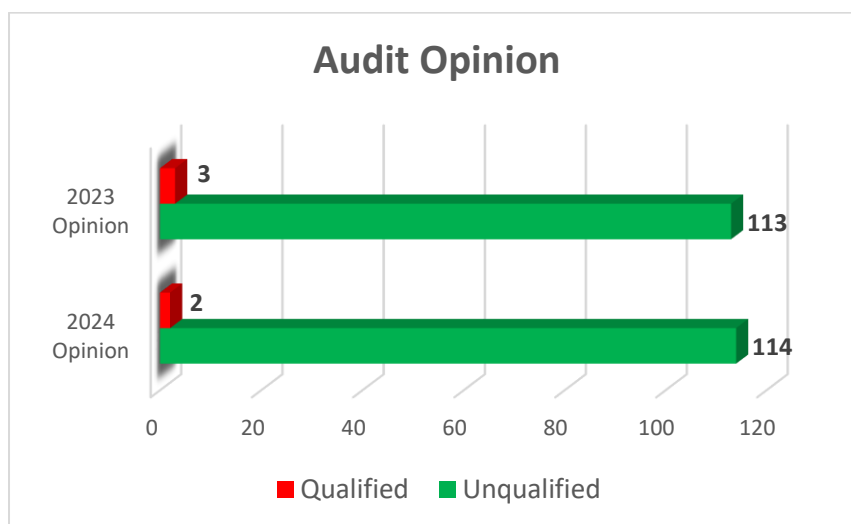
At the conclusion of this report, proposed audit opinions had been submitted to the respective Local Authorities for tabling and adoption by their Local Authorities. The following were the proposed audit opinions which were submitted to the one hundred and sixteen (116) local authorities for tabling and adoption before their respective Local Authorities

- i. One hundred and fourteen (114) unqualified opinions; and
- ii. Two (2) qualified.



The qualified opinions pertaining to two (2) local authorities arose from uncorrected errors and misstatements that were material either quantitatively or by its nature, although not pervasive throughout the financial statements and were not rectified.

The two (2) year comparative analysis of the audit opinions which were issued on the financial statements of local authorities were as shown in the graph below.



See Appendix 1 which shows a two-year comparative analysis of the audit opinions which were issued on the financial statements of local authorities.



PART II

PARAGRAPHS





Office of the Auditor General
Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*



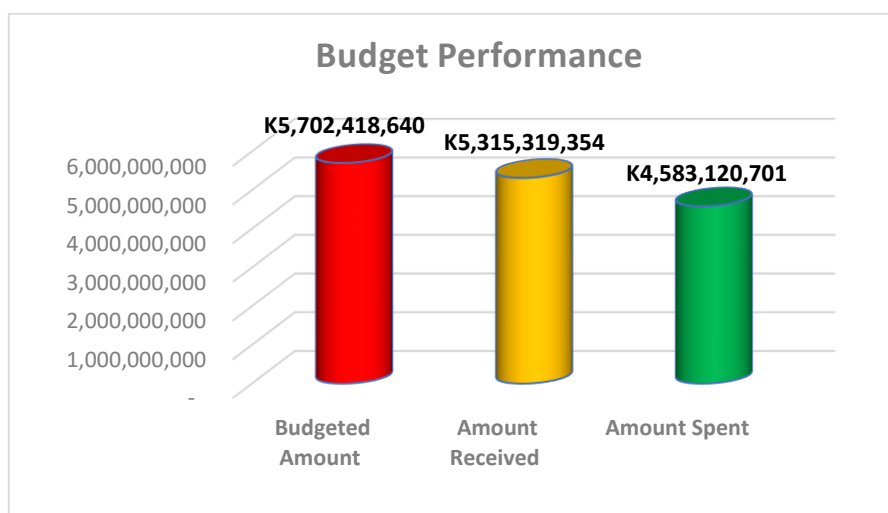


13 Budget, Income and Expenditure

During the period under review, the Local Authorities budgeted to receive grants from the Ministry of Local Government and Rural Development and to generate funds from various sources in amounts totalling K5,702,418,640 against which amounts totalling K5,315,319,354 were received and generated resulting in a negative variance of K387,099,286.

In addition, amounts totalling K357,234,682 were brought forward from the previous year bringing the total funds available to K5,672,554,036.

As at 31st December 2024, amounts totalling K4,583,120,701 had been spent by the 116 Local Authorities leaving a balance of K1,089,433,335. See graph below and Appendix 2.





Crosscutting Audit Observations

Crosscutting audit observations refer to findings that are generally found in most local authorities which reveal consistent internal control deficiencies and non-compliance with various legal provisions.

The following are the cross-cutting observations:





a. Annual Performance of the Local Authorities

A review of the local authorities' performance against annual targets set out in their operational plans during the period under review, revealed the following:

i. Adverse Performance on Locally Generated Revenue

During the period under review, seventy-two (72) local authorities planned to generate revenue from local taxes, fees and charges, licences, levies, permits among others, in amounts totalling K1,499,016,486 out of which amounts totalling K1,218,959,158 were generated resulting in an under collection of K280,037,328 representing an adverse performance of 19%. **See Appendix 3.**

ii. Other Deliverable Targets/Outputs not Achieved

A review of records such as the annual workplan and budget and annual report for 2024 revealed that 103 local authorities planned to implement 1,044 activities across various programmes.

However, 522 activities had either been implemented or partially implemented leaving 522 activities unimplemented as at 31st December 2024. This represented a 50 % performance. **See Appendix 4.**

b. Revenue Management

i. Failure to Collect Revenue

Regulation 9 (h) of the Public Finance Management (General) Regulations of 2020 requires the head of the accounting unit of a local authority to collect in a timely manner all revenue and other public monies due and payable to the local authority.

During the period under review, fifty-seven (57) local authorities were expected to collect revenue in amounts totalling K1,190,999,286 from issued invoice and bills in respect of property rates, billboards, site rent, sale of plots, property rentals and land conversion.

However, as at 30th September 2025, the local authorities collected revenue in amounts totalling K656,546,206 leaving a balance of K534,453,080. **See Appendix 5.**



ii. Failure to Prepare/ Manage Valuation Roll

Section 9 (4) of the Rating Act No. 21 of 2018 states, “The rating authority shall not less than once in every five (5) years or such longer period that the Minister may approve, cause to be prepared a new main roll.”

Contrary to the Act, as at 30th September 2025, nine (9) local authorities did not have updated valuation rolls for periods ranging from two (2) to thirty-three (33) years.

In this regard, the local authorities did not have updated valuations for properties which were valued prior to the expiry of the roll. In addition, values for properties that were built after the last valuation were not captured on the roll.

Consequently, the revenue with respect to rates was either under collected for properties that were undervalued or not collected for properties which were not on the roll. **See Appendix 6.**

iii. Unaccounted for Revenue

Regulation 134 (1) of the Public Finance Management (General) Regulations of 2020 states, “An office holder who collects revenue is required to bring to account, on a daily basis the total collections received.” Further, regulation 134 (3) stipulates that an office holder who, without reasonable cause, fails to deposit public monies received is liable to the Government for the undeposited amount and may be surcharged in accordance with section 52 of the Public Finance Management Act No.1 of 2018.

A scrutiny of records revealed that during the period under review three (3) local authorities collected amounts totalling K772,303 from various revenue streams. However, as at 30th September 2025, amounts totalling K558,989 were deposited in the bank leaving a balance of K213,314 not accounted for in that the funds were neither banked nor was cash found at hand. **See Appendix 7.**

iv. Missing Receipt Books

Regulation 17 (1) (b) of the Public Finance Management (General) Regulations of 2020 states, “Receipts of all types shall be preserved for a period of ten (10) years.”



Contrary to the Regulation, ten (10) receipt books issued to two (2) local authorities by the Ministry of Finance and National Planning were not availed for audit. It was therefore not possible to ascertain how much revenue was collected using the receipt books. **See Appendix 8.**

v. Failure to use 5% of Locally Generated Funds on Wards

The Ministry of Local Government and Rural Development Ministerial Minute No. MLG/71/1/91 requires that 5% of locally generated funds should be used for infrastructure development in the wards falling under the district. The projects to be undertaken include water and sanitation, health services, recreational amenities, local roads, markets, sports and agriculture.

During the period under review, seventeen (17) local authorities generated revenue in amounts totalling K196,715,109 from local sources out of which amounts totalling K9,835,706 representing 5% were to be used for infrastructure development in the wards.

However, as at 30th September 2025, the local authorities only transferred amounts totalling K1,265,640 leaving a balance of K8,570,066. **See Appendix 9.**

c. Expenditure

i. Unsupported Payments

Regulation 62 (b) of the Public Finance Management (General) Regulations of 2020 requires that an assigned officer should ensure that original documents such as invoices, salary sheets, claim forms and other relevant supporting documents are attached to the authorities for the payment.

Contrary to the Regulation, various payments in amounts totalling K1,010,222 made at six (6) local authorities during the period under review were not supported with relevant documentation. **See Appendix 10.**

ii. Failure to Provide Activity Reports

Regulation 95 (3) of the Public Finance Management (General) (Amendment) Regulations of 2023 requires that an officer who travels within the Republic on



duty shall be paid subsistence allowance as a direct payment receipted by an activity report by that officer.

Contrary to the Regulation, imprest in amounts totalling K435,637 involving thirty-four (34) transactions paid to several officers to undertake various activities at two (2) local authorities was not supported with activity reports. See **Appendix 11**.

iii. Unretired Accountable Imprest

Regulation 104 (1) of the Public Finance Management (General) Regulations of 2020 stipulates that special or accountable imprest should be retired immediately after the purpose for which the imprest was issued is fulfilled.

Contrary to the Regulation, accountable imprest in amounts totalling K838,642 issued to twelve (12) officers at two (2) local authorities had not been retired as at 30th September 2025. See **Appendix 12**.

iv. Irregular Cash Withdrawals

Section 3.26 of the Ministry of Finance Treasury and Finance Management Circular No. 1 of 2022 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, twenty-one (21) officers at four (4) local authorities irregularly withdrew cash in amounts totalling K682,263 to facilitate the payment of allowances to various officers instead of paying directly into the beneficiaries’ accounts. See **Appendix 13**.

d. Compliance with Legislation and Regulations

i. Failure to Obtain Clearance from ZRA before Payment

Treasury and Financial Management Circular No. 7 of 2023 requires all line Ministries and Statutory Bodies to obtain clearance from Zambia Revenue Authority (ZRA) before payments are made to suppliers.

Contrary to the Circular, 420 payments in amounts totalling K7,192,222 were made for the procurement of various goods and services by eight (8) local



authorities without obtaining clearance from ZRA. **See Appendix 14.**

ii. Failure to use the Electronic Government Procurement System for Procurements of Goods and Services

Circular No. 13 of the Zambia Public Procurement Authority (ZPPA) directed that with effect from 16th April 2024, all procuring entities, bidders and other stakeholders shall conduct procurement of goods and works using the Electronic Government Procurement (e-GP) system in line with section 16 (1) of the Public Procurement Act.

Contrary to the Circular, during the period from May to December 2024, nine (9) local authorities procured goods and services in amounts totalling K2,967,566 from 274 suppliers outside the e-GP system. **See Appendix 15.**

e. Stores Management

i. Unaccounted for Stores

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

Contrary to the Regulation, stores items costing K2,360,869 procured at fourteen (14) local authorities during the period under review were unaccounted for in that there were no receipt and disposal details. **See Appendix 16.**

ii. Unaccounted for Fuel

Section 41 (5) of the Public Finance Management Act No. 1 of 2018 requires a Controlling Officer to ensure that all public stores under that Controlling Officer’s charge are accounted for in each financial year as shall be specified by the Secretary to the Treasury.

Contrary to the Act, fuel costing K907,198 procured at seven (7) local authorities during the period under review was not accounted for in that there were no receipt and disposal details. **See Appendix 17.**



f. Human Resource Management

i. Failure to Fill Vacant Positions

During the period under review, seventy-five (75) local authorities had an approved establishment of 13,093 positions out of which 8,723 were filled leaving 4,370 vacant.

As at 30th September 2025, the positions which had been vacant for periods ranging from six (6) months to ten (10) years had not been filled. The vacant positions included Director Human Resource, Chief Human Resource Officer, Chief Internal Auditor, Procurement Officer, Public Relations Officer and Committee Clerk, which were critical for the efficient and effective operation of the local authorities. **See Appendix 18.**

ii. Over Employment of Staff

Section 21(d) of the Public Finance Management (General) Regulations of 2020 provides that any recurrent expenditure estimates for personal emoluments should be supported by details from the Establishment Register for posts which shall be considered part of the estimates.

Contrary to the Regulation, a comparison of Establishment Registers and payroll records at thirty-five (35) local authorities revealed that there were 1,080 positions on the Establishment Register which were filled by 1,685 officers resulting in an excess of 605. The excess staff were paid salaries in amounts totalling K49,078,378. **See Appendix 19.**

iii. Unauthorised Positions

The Terms and Conditions of Service for the Local Government Service Commission of 2021 No. 6 provides that no appointment, promotion or transfer should be made to any post in the Local Government Service unless that post is approved, funded and is vacant.

Contrary to the Terms and Conditions of Service, a review of the Establishment Register at five (5) local authorities revealed that there were forty-four (44) positions such as District Aids Coordinator, Works Foreman and Senior Committee Clerk which were not approved.



As at 31st December 2024, the officers on unapproved posts were paid salaries in amounts totalling K4,232,178. **See Appendix 20.**

iv. Delayed Confirmation of Officers on Probation

The Terms and Conditions of Service for the Local Government Service Commission of 2021 No. 182 states, “A performance appraisal report on an officer serving on probation shall be submitted within three (3) months from the date of appointment on probation. This report shall state whether or not the officer has satisfactorily completed the probationary period and is suitable or unsuitable for confirmation by the Commission or Responsible Officer.”

Contrary to the Terms and Conditions of Service, 172 officers who were appointed on probation on various positions at twenty-eight (28) local authorities had not been confirmed as at 30th September 2025 despite working in the positions for periods ranging from three (3) to eighty-four (84) months. **See Appendix 21.**

v. Delayed Promotion of Officers

The Terms and Conditions of Service for the Local Government Service Commission of 2021 No. 25 (b) (i) stipulates that when an officer is appointed to act in a higher post with a view to awarding him/her substantive promotion, the effective date of such promotion shall be the date on which the officer commenced to act on the post. Officers selected for promotion shall normally be appointed by the Service Commission or the responsible officers to act for a period of not less than three (3) months with a view to establishing their suitability for substantive promotion.

Contrary to the Terms and Conditions of Service, forty-three (43) officers who were appointed to act in various higher posts at sixteen (16) local authorities with a view of being substantively promoted had not been promoted as at 30th September 2025 despite acting for periods ranging from four (4) to thirty-three (33) months. **See Appendix 22.**

vi. Employment of Temporal Workers (Casualisation)

Section 7(1) of the Employment Code Act No. 3 of 2019 prohibits employers



from engaging in casualisation. It further states that casualisation is “An employment practice where an employer, without permissible reason, engages or re-engages an employee on a temporary or fixed basis, to perform work which is permanent in nature.”

Contrary to the Act, seven (7) local authorities paid wages in amounts totalling K4,315,435 to 104 temporal employees who were engaged in various categories such as general workers, security guards and drivers to perform work that is permanent in nature. **See Appendix 23.**

vii. Unrecovered Salary Advances

The Terms and Conditions of Service for the Local Government Service Commission for 2021 No. 90 requires that an advance of salary should be repaid within a reasonable period of time but not exceeding six (6) months.

Contrary to the Terms and Conditions of Service, salary advances in amounts totalling K161,098 paid to thirty-four (34) officers at six (6) local authorities during the period under review had not been recovered as at 30th September 2025. **See Appendix 24.**

viii. Failure to Deduct NAPSA Contributions

Section 14 (1) of the National Pension Scheme Act No. 40 of 1996 states, “A contributing employer shall pay to the Scheme a contribution in respect of an employee in his employment consisting of the employer's contribution and the employee's contribution at the prescribed percentage.”

Contrary to the Act, five (5) local authorities paid wages in amounts totalling K1,120,370 to ninety-six (96) casual workers without deducting NAPSA contributions amounting to K98,965. **See Appendix 25.**

g. Management of Assets

i. Failure to Inscribe Assets

Regulation 52 (1) of the Public Financial Management (Public Stores) Regulations of 2022 provides that the Office Equipment Supervisor should assign to each ministry, province and Government agency a range of



Government serial numbers to be inscribed on office machinery by that ministry, province and Government agency.

Contrary to the Regulation, assets costing K1,496,161 procured during the period under review by ten (10) local authorities had not been inscribed with identification marks as at 30th September 2025. **See Appendix 26.**

ii. Failure to Provide White Books for Movable Assets

Section 13 (7) of the Road Traffic Act No. 11 of 2002 states, “On the registration of a new owner, the licensing officer shall charge the prescribed fee, make necessary alterations to the registration document or issue a new registration document, and shall deliver the altered or new registration document to the new registered owner as the case may be.”

Contrary to the Act, twenty-one (21) local authorities did not provide white books for 166 motor vehicles. **See Appendix 27.**

In addition, eight (8) local authorities had not registered thirty-four (34) movable assets as at 30th September 2025. **See Appendix 28.**

iii. Failure to Change Motor Vehicle Ownership Details

Section 11 (2) of the Road Traffic Act No. 11 of 2002 states, “An application for the registration of a motor vehicle or trailer shall be made by the owner on the prescribed form within fourteen days of change of ownership into the applicant's name.”

Contrary to the Act, ownership of fourteen (14) vehicles that were received from the Ministry of Local Government and Rural Development and Kaijee Construction Limited as far back as 2014 had not had the ownership changed at four (4) local authorities. **See Appendix 29.**

iv. Properties without Title Deeds

Section 41 (4) of the Public Finance Management Act No. 1 of 2018 states, “A Controlling Officer shall ensure that all public properties under the Controlling Officer’s charge are secured with title deeds.”



Contrary to the Act, as at 30th September 2025, forty-two (42) local authorities had not secured title deeds for 696 parcels of land on which the properties where located. **See Appendix 30.**

v. Uninsured Assets

Regulation 41 (1) of the Public Finance Management Act (General) Regulations of 2020 states “A public body shall insure public assets with an insurance company registered under the Insurance Act, 1997.”

Contrary to the Regulation, as at 30th September 2025, thirteen (13) local authorities did not insure seventy-one (71) motor vehicles, ten (10) motor bikes and twenty-four (24) properties. **See Appendix 31.**

vi. Non-Maintenance of Properties

Section 11 (n) of the Public Finance Management Act No.1 of 2018 stipulates that a controlling officer is responsible for the management and safeguarding of public assets.

During the period under review forty-five (45) local authorities had 187 properties under their charge. However, a physical inspection of the properties carried out in September 2025 revealed that the properties were not maintained in that there were dilapidated. **See Appendix 32.**

vii. Unrepaired Movable Assets

Regulation 41 (1) of the Public Finance Management (Public Stores) Regulations of 2022 states, “A public body is responsible for servicing, maintenance and repairs of a plant or vehicle under its charge.”

Contrary to the Regulation, a physical inspection carried out in May 2025 revealed that thirty-one (31) local authorities had 119 movable assets which were non-functional for periods ranging from one (1) to 120 months. As at 30th September 2025, the motor vehicles were not repaired. **See Appendix 33.**

viii. Non-Disposal of Unserviceable Movable Assets

Section 44 (1) of the Public Finance Management Act No. 1 of 2018 provides that the controlling body of a local authority, statutory corporation or state-



owned enterprise should establish a Committee of Survey (COS) as and when need arises for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment or assets.

During the period under review, twenty-one (21) local authorities had 101 unserviceable movable assets that had not been disposed of as at 30th September 2025. **See Appendix 34.**

ix. Non-Installation and Maintenance of Street Lights

Section 5 (b) of the Local Government Act No. 2 of 2019 states, “A local authority shall in relation to community development, establish and maintain a system of lighting in streets and other public places.”

Contrary to the Act, during the period under review, nine (9) local authorities did not either install or maintain streetlights in streets and other public places. **See Appendix 35.**

x. Failure to Establish and Maintain Abattoir/Slaughterhouse

Section 3 (l) of the First Schedule of the Local Government Act No. 2 of 2019 requires the local authority to establish and maintain abattoirs, cold storage facilities and plans for the processing of by-products from abattoirs and control the movement of the carcasses of animals.

Contrary to the Act, eight (8) local authorities had not established an abattoir or slaughterhouse as at 31st September 2025. **See Appendix 36.**

h. Management of Land - Failure to Service Plots

The Ministry of Lands and Natural Resources Circular No. 1 of 1985 requires plots that are on sale to be surveyed, beacons, numbered and roads created before advertising them for public offering.

During the period under review, nine (9) local authorities sold 4,021 plots and collected plot premiums in amounts totalling K12,027,180 without servicing the plots with access roads and provision of water. **See Appendix 37.**



i. Environmental Matters

i. Poor Management of Waste

Section 57(2) of the Environmental Management Act No. 12 of 2011 states, “A local authority shall designate one or more waste disposal sites or waste collection sites within the waste control area and inform the public within the waste control area of the location of the designated waste disposal and waste collection sites.”

As at 30th September 2025, forty-two (42) local authorities were non-complaint with the Act as the dumpsites were either not designated, fenced, had no warning signs, or was waste compacted. In addition, some local authorities lacked receptacles at waste collection sites. **See Appendix 38.**

ii. Failure to Utilise Market Shelters

Statutory Instrument (SI) No.12 of 2018 directed all local authorities countrywide to remove street vendors from undesignated places. Further, Regulations 9 and 25 of the Local Government (Street Vending and Nuisances) (Amendment) Regulations of 2018, prohibits the sale of local produce in any street or public place other than a market established by the Council, except with permission.

A physical inspection carried out between June and October 2025 at four (4) local authorities revealed that market shelters at six (6) markets were not occupied by traders who were instead trading in undesignated places. selected pictures below and **See Appendix 39.**



Unoccupied Stalls at City Markets and New Soweto Market in Lusaka and Town Market in Mbala



iii. Failure to Establish and Maintain Cemeteries

Section 7 (b) of the First Schedule to the Local Government Act No. 2 of 2019 requires that a local authority should, among others, establish and maintain cemeteries and otherwise provide for and control of the dead, and destitute persons who die in the area of the local authority.

Contrary to the Act, as at 30th September 2025, fourteen (14) local authorities had not established cemeteries. Consequently, communities were using traditional land as burial sites. **See Appendix 40.**

j. Management of Liabilities

i. Non-Settlement of Statutory and Other Obligations

As at 31st December 2024, one hundred and ten (110) local authorities owed various institutions amounts totalling K4,333,228,472 in respect of tax, pension, insurance contributions and supply of goods and services, some of which had been outstanding from as far back as 2002. **See Appendix 41.**

ii. Non-Settlement of Staff Obligations

As at 31st December 2024, one hundred (100) local authorities owed former and existing employees amounts totalling K401,588,140 in respect of long service bonus, leave travel benefits and terminal benefits some of which had been outstanding from as far back as 1998. **See Appendix 42.**

k. Management of Fire Fighting and Rescue Services

i. Inadequate Fire Fighting Services

Section 5 (c) of the First Schedule to Section 16 (2) of the Local Government Act No. 2 of 2019 requires local authorities to establish and maintain firefighting and prevention services and take and cause the taking of measures for the protection of life, property and natural resources from damages by fire.

Further, Section 7.1 (d) (iii) of the National Fire Policy requires facilitating the procurement of appropriate firefighting equipment, utility vehicles and dedicated fire ambulances for all fire brigades across the country.



Contrary to the Act, as at 30th September 2025, twenty (20) local authorities had no firefighting services. **See Appendix 43.**

In addition, physical inspections carried out at twenty-eight (28) local authorities with established fire brigade stations revealed that the stations did not have firefighting equipment such as ambulances, fire tenders, marine rescue equipment and communication systems such as toll-free call line and GPS for easy navigation. **See Appendix 44.**

ii. Uninsured Fire Officers

Section 20 of the Fire Services Brigade Standing Orders requires, among others, that all fire officers should be insured.

Contrary to the Provision, thirteen (13) local authorities had not insured 283 officers under their respective firefighting units as at 30th September 2025. **See Appendix 45.**

iii. Lack of Personal Protective Equipment

Section 7.1 (d) (ii) of the National Fire Policy requires that there should be a minimum stock of both firefighting and Personal Protective Equipment (PPE) for any fire brigade of a particular grade to function.

Contrary to the Policy, during the period under review, the fire fighters at eighteen (18) local authorities were not equipped with Personal Protective Equipment. **See Appendix 46.**

iv. Failure to Remit 50% of Fire Revenue to Fire Services Account

Local Government Circular number MLGH/101/17/4 of 2018, instructed Local Authorities to remit 50% of revenue realised from fire related revenue to the fire services account.

During the period under review, seven (7) local authorities raised amounts totalling K8,322,753 from the issue of fire certificates and a total of K4,161,377 was expected to be transferred to the fire services account.

However, only amounts totalling K656,550 were transferred leaving a balance of K3,504,826. **See Appendix 47.**



l. Management of Sector Grant Account – Unspent Funds

During the period under review, one hundred and sixteen (116) local authorities received government grants for cash for work, health, veterinary services, sports, archives, maritime, social welfare, community development, roads, cultural and religious affairs in amounts totalling K1,150,180,436 from Line Ministries for operations.

However, as at 31st December 2024, amounts totalling K650,807,929 had been spent leaving a balance of K499,372,507. **See Appendix 48.**

m. Management of Cash for Work Programme

The Cash for Work (CFW) programme aimed to provide temporary employment opportunities to vulnerable individuals in exchange for cash compensation, in response to the 2023/2024 drought. The programme targeted households in one hundred and twenty-three (123) constituencies across eighty-seven (87) districts, excluding those covered by the existing Social Cash Transfer (SCT) programmes.

During the period under review, the programme targeted to empower 2,135,877 beneficiaries in eighty-seven (87) districts. A review of records revealed that as at 31st December 2024, the programme empowered 1,599,027 beneficiaries representing 75% of the total target.

As at 31st December 2024, amounts totalling K799,578,708 had been disbursed to the districts for implementation of the programme out of which amounts totalling K428,073,713 had been spent leaving a balance of K371,504,995. **See Appendix 49.**

The following were observed:

i. Irregular Payment of Beneficiaries

Guideline 2.5.1 of the Cash for Work Operational Guidelines of 2024 stipulates that the beneficiaries to be targeted under the CFW programme will include:

- Individuals not in formal employment;
- Households who reside within the boundaries of the district/constituency;
- Households headed by individuals aged between 18 to 59;



- Households who are not currently benefiting from the traditional SCT programme and the Drought-Emergency Cash Transfer (D-ECT) programme; and
- Households not receiving relief foods from the Government.

Contrary to the Guideline, the following were observed:

- **Failure to Adhere to Age Limits**

An examination of the beneficiaries' list and corresponding National Registration Cards (NRCs) revealed that five (5) local authorities irregularly paid amounts totalling K1,553,200 to 2,587 beneficiaries who were either over fifty-nine (59) years old or under the age of eighteen (18). See **Appendix 50**.

- **Payment to Beneficiaries from Other Programmes and Outside District Boundaries**

Sixteen (16) local authorities irregularly paid amounts totalling K6,340,820 to 7,971 beneficiaries under the CFW programme who also benefited from other Government programmes such as Drought Emergency Cash Transfer (D-ECT), Social Cash Transfer (SCT), DMMU relief Maize Assistance and Dairy Empowerment Multiplication in cash and relief in amounts totalling K35,351,797. See **Appendix 51**.

- ii. **Beneficiaries Sharing National Registration Number and Phone Numbers**

Guideline 4.4.1 of the Cash for Work Operational Guidelines of 2024 stipulates that the recommended method of payment to beneficiaries once the works have been certified is through the banks by using mobile money platforms. The beneficiaries are required to provide mobile phone numbers registered in their names and matching with the names on the National Registration Card.

Contrary to the Guideline, the following were observed:

- During the period under review, five (5) local authorities were expected to pay 5,194 beneficiaries amounts totalling K3,116,400. However, a scrutiny of records revealed that the local authorities paid amounts totalling



K7,496,400 to 12,494 beneficiaries who shared the same NRC numbers resulting in an excess payment of K4,380,000 due to 7,300 duplicated NRCs. See table 1 below.

Table 1: Beneficiaries Sharing NRCs

No.	Name of Council	Total No. of Beneficiaries Paid	Total Amount Paid K	Expected Unique NRCs	Duplicated NRCs	Excess Paid on Duplicate NRCs Amount K
1	Kitwe City Council	114	68,400	57	57	34,200
2	Lufwanyama Town Council	16	9,600	8	8	4,800
3	Chongwe Town Council	12250	7,350,000	5073	7177	4,306,200
4	Kabompo Town Council	60	36,000	29	31	18,600
5	Choma Municipal Council	54	32,400	27	27	16,200
	Total	12,494	7,496,400	5194	7,300	4,380,000

- During the period under review, three (3) local authorities were expected to pay 3,908 beneficiaries amounts totalling K2,281,800. However, a scrutiny of records revealed that the local authorities paid amounts totalling K2,874,000 to 4,790 beneficiaries who shared the same phone numbers resulting in an excess payment of K529,200 due to 882 duplicated phone numbers. See table 2 below.

Table 2: Beneficiaries Using Same Phone Numbers

No.	Name of Council	Total No. of Beneficiaries Paid	Total Amount Paid K	Expected Unique Phone Numbers	Excess Duplicate Phone Numbers	Excess Paid on Duplicate Phone Numbers Amount K
1	Kitwe City Council	255	153,000	120	135	81,000
2	Mpongwe Town council	22	13,200	12	10	6,000
3	Chongwe Town Council	4513	2,707,800	3776	737	442,200
	Total	4,790	2,874,000	3,908	882	529,200

Further, Choma Municipal Council paid amounts totalling K9,600 to sixteen (16) beneficiaries with mobile phone numbers registered under names that did not match with the names on the National Registration Card.

Furthermore, Nkeyema Town Council paid amounts totalling K146,275 to eleven (11) beneficiaries who used different phone numbers to receive funds resulting in an overpayment of K139,675.



iii. Failure to Pay Beneficiaries Under Cash for Work

Guideline 4.4.0 of the Cash for Work Operational Guidelines of 2024 states, “The maximum amount that any one individual can earn is K600 per beneficiary at K60 per day, without working for more than 10 days in any given month.”

Further, Guideline 2.0.9 states, “Non-accumulation of arrears (public works must be undertaken only when funds are available to pay the beneficiaries and must be within the budget).”

Contrary to the Guidelines, as at 30th September 2025, six (6) local authorities had not paid amounts totalling K792,638 to 1,324 beneficiaries who had worked during the period under review. **See Appendix 52.**

iv. Irregular Withdraw of Cash – Manyinga Town Council

Guideline 4.4.1 of the Cash For Work (CFW) Programme Operational Guidelines stipulates that the payment method to beneficiaries once work has been certified is through the banks by using mobile money platforms. Cash handling of payments is strongly discouraged and will only be permitted where mobile money platforms are not available. In addition, those without phone numbers must be made to at least acquire a SIM card for receiving their money.

Contrary to the Guideline, cash in amounts totalling K42,806 involving two (2) transactions was drawn as imprest to facilitate payments of CFW allowances to beneficiaries instead of paying directly into the beneficiaries’ bank accounts, mobile phones and sim cards.

Further, thirty-eight (38) beneficiaries who did not have phone numbers were paid cash in amounts totalling K22,800 instead of using mobile money platforms.

v. Payments Made to Beneficiaries Not on the Data Base – Manyinga Town Council

Guideline 2.3.0 of the Cash for Work (CFW) Programme Operational Guidelines stipulates that the Satellite Disaster Management Committee (SDMC) and Community Welfare Assistance Committee (CWAC) will help in the identification and screening of beneficiaries.



Contrary to the Guideline, ninety-eight (98) beneficiaries who were not on the local authority's data base were paid amounts totalling K58,800.

vi. Overpayment of Beneficiaries – Nkeyema Town Council

Guidelines 2.5.3 and 4.5.0 of the Cash for Work (CFW) Programme Operational Guidelines of 2024 stipulate that all eligible beneficiaries selected to work in a particular month shall be required to sign Agreement of Engagement and that the maximum amount that any one individual can earn is K600 per month per beneficiary at K60 per day. This implies that an individual cannot work for more than 10 days in any given month.

Contrary to the Guideline, a review of Kazang Statements and other related documents revealed that in the months of September and December 2025, the local authority irregularly paid amounts totalling K241,745 to forty-nine (49) beneficiaries who were entitled to K29,400 resulting in an overpayment of K212,345.

As at 30th September 2025, the overpayment had not been recovered.

n. Zambia Devolution Support Programme – Unspent Funds

Article 147 of the Constitution of Zambia (Amendment) Act No. 2 of 2016 mandated the Local Authorities to implement a devolved system of governance.

During the period under review, the Ministry of Local Government and Rural Development approved and funded amounts totalling K250,610,526 to ninety-three (93) Town Councils for financing capital projects such as rehabilitation or maintenance of feeder roads, construction of public toilets, public markets and public parks.

However, as at 31st December 2024, amounts totalling K18,090,578 had been spent leaving a balance of K232,519,948. **See Appendix 53.**



Findings Specific to Local Authorities

Specific audit findings refer to observations that specifically relate to individual Local Authorities and are not cross-cutting.

The findings are as follows:



CENTRAL PROVINCE

14 Kabwe Municipal Council

14.1 Audit Findings

An examination of financial and other records maintained at Kabwe Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Misappropriation of Funds - Personal Emoluments

Regulation No. 84 of the Public Finance Management (General) Regulations of 2020 requires payment of salaries and wages to be made directly into an office holder's bank account at any bank within the Republic.

Contrary to the Regulation, during the period from June 2024 to September 2025, the Group Accountant at Kabwe Municipal Council misappropriated funds in amounts totalling K1,899,149 (2025 – K1,479,057.28 and 2024 – K420,091.39) by processing duplicate payments of salaries and other personal emoluments from the Local Authority's Market Account to his personal bank account. As at 31st October 2025, although the matter had been reported to the Police, no recoveries had been made.

15 Kapiri Mposhi Town Council

15.1 Audit Findings

An examination of financial and other records maintained at Kapiri Mposhi Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Insure Motor Vehicles

Section 133 of the Roads and Road Traffic Act, Cap 464 of the Laws of Zambia requires all motor vehicles using public roads to have a minimum of third-party insurance cover.

Contrary to the Act, the local authority had not insured a Futon light truck registration number BBA 3006 and Ford Ranger registration number BAD 8168, which were involved in accidents on 2nd April 2024 and 5th May 2024 respectively.



Consequently, the local authority spent amounts totalling K77,980 for repairing the Futon Light Truck while the Ford Ranger had not been repaired as at 30th September 2025. See pictures below.



Front view- damaged



Side view

b. Management of Infrastructure – Delayed Completion of Ablution Block at Riverside Market

On 4th March 2024, the Local Authority engaged Silconet Solutions Ltd for the construction of an ablution block at Riverside Market at a contract sum of K791,757 with a completion period of ninety (90) days commencing on 13th March 2024 and ending on 14th July 2024.

The scope of works included substructure, superstructure, roofing, finishes, external works, plumbing works, electrical fitting and water reticulation.

As at 30th September 2025, the contractor had been paid amounts totalling K595,472 leaving a balance of K196,285.

A physical inspection carried out in September 2025, revealed that the works had not been completed twelve (12) months after the expected completion date. The outstanding works included: flooring, plumbing, painting and decorations, external works, electricals and water reticulation.

Further, the works had stalled and the contractor was not on site. See picture below.



Riverside Market ablution block

c. Undelivered Goods – Sector Grant

A scrutiny of records such as bank statements, ledgers and stores records relating to the Sector Grant Account revealed that during the period under review, amounts totalling K2,046,387 were paid to eight (8) suppliers for the procurement of various goods.

However, as at 30th September 2025, the goods had not been delivered by the suppliers and no action had been taken by the local authority.

Further, the payments made were not supported with payment vouchers and invoices.

16 Ngabwe Town Council

16.1 Audit Findings

An examination of financial and other records maintained at Ngabwe Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Unrecovered Funds

During the period under review, the local authority maintained three (3) operational bank accounts at Investrust Bank PLC, Kabwe Branch. On 2nd April 2024, the Bank of Zambia took possession of the bank due to insolvency. The credit balances due to the local authority at the time of closure of the bank on 18th March 2024 amounted to K431,877. In this regard, the local authority opened new accounts at Indo – Zambia Bank.



However, a scrutiny of bank statements revealed that the local authority had not recovered the funds from Bank of Zambia in amounts totalling K431,877 that were held at Investrust Bank.

As at 30th September 2025, the situation had not changed. See table 1 below.

Table 1: Unrecovered Funds

No.	Account Name	Closing Balance as at 18-Mar-2024 K	Amount Recovered K	Amount Unrecovered K	Comments
1	Capital Account	81,434	-	81,434	No recovery made
2	Land Account	343,775	-	343,775	No recovery made
3	Main Fund Account	6,668	-	6,668	No recovery made
	Total	431,877	-	431,877	

b. Unaccounted for Assets

Section 41 (5) (a) of the Public Finance Management Act No. 1 of 2018 states, “A controlling officer shall ensure that all public assets and stores under that controlling officer’s charge are accounted for in each financial year as shall be specified by the Secretary to the Treasury.”

Contrary to the Act, during the period under review, nine (9) assets such as printers, fridge, laptops and office furniture valued at K154,521 were not accounted for in that they were not availed for physical verification as at 30th September 2025. Further, the asset register was not availed for audit.

COPPERBELT PROVINCE

17 Chililabombwe Municipal Council

17.1 Audit Findings

An examination of financial and other records maintained at the Chililabombwe Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:



a. Management of Ward Development Fund - Failure to Utilise Hammermill - Mvula Ward

On 14th August 2024, the local authority engaged Saro Agro Industrial Limited to supply and deliver a hammermill and dehuller machine at a total cost of K131,300 for Mvula Ward. The equipment was delivered on 17th December 2024.

However, a physical inspection carried out in September 2025 revealed that the equipment had not been assembled seven (7) months after delivery and was kept at the engineering workshop in Lubengele for the local authority. See pictures below.



Dehuller machine



Electric Hammermill

18 Chingola Municipal Council

18.1 Audit Findings

An examination of financial and other records maintained at the Chingola Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Utilise Procured Drone

On 10th December 2024, the local authority procured a DJI Mavic 3 Enterprises drone costing K248,724 for data collection, analysis and monitoring from Zambia Flying Labs. The cost included drone registration and a pilot licence.

However, as at 10th October 2025, the drone was not in use ten (10) months from the time it was procured due to lack of trained and licensed staff.



b. Failure to Claim Motor Vehicle Insurance

On 12th March 2024, a Foton Aumark Light Truck registration number ACZ 3915 belonging to the local authority was involved in a road traffic accident and was extensively damaged.

A review of the police report, insurance policy and physical inspection of the motor vehicle revealed that the vehicle was comprehensively insured with ZISC General at a value of K300,000.

However, as at 30th September 2025, seventeen (17) months after the accident, the local authority had not made any claim with the insurance company. See picture below.



Foton Aumark ACZ 3915

19 Kitwe City Council

19.1 Audit Findings

An examination of financial and other records maintained at the Kitwe City Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in August 2025 revealed the following:

a. Failure to Operationalise Ticket Booths at Kitwe Main Bus Station

On 12th January 2023, Kitwe City Council engaged Karatech Suppliers and Contractors Limited to construct sixteen (16) ticket booths at a contract sum of K766,395 with a completion period of twelve (12) weeks commencing on 12th January 2023 and ending on 12th April 2023.

On 13th January 2024, the project was handed over to the local authority and the contractor had been paid amounts totalling K676,067.



However, a physical inspection carried out in August 2025 revealed that the ticket booths were not in use nineteen (19) months after handover. See picture below.



Non -operational Ticket booths

b. Delayed Completion – Construction of Ticket Booths at Kitwe Main Bus Station

On 4th August 2023, Kitwe City Council engaged Inspired Civils and Suppliers Limited to construct sixteen (16) ticket booths at Kitwe Main Bus Station at a contract sum of K798,595 with a completion period of sixteen (16) weeks commencing on 4th August 2023 and ending on 24th November 2023.

The scope of works included construction of substructure, super structure, roofing, carpentry and joinery, structural steel, electrical installation, floor and wall finishing, external works, painting and decorating.

As at 31st December 2024, amounts totalling K554,263 had been paid to the contractor leaving a balance of K244,332.

A physical inspection carried out in August 2025, revealed that the booths had not been completed, twenty-one (21) months after the expected completion date. The outstanding works included electrical installation and brick paving in drains. See picture below.



Incomplete ticket booths



20 Mpongwe Town Council

20.1 Audit Findings

An examination of financial and other records maintained at Mpongwe Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in May 2025 revealed the following:

a. Management of Land - Failure to Revoke Expired Invitations To Treat

According to the Invitations To Treat (ITT) issued to 365 successful applicants, plot premiums were supposed to be paid in full within ninety (90) days from the day of acceptance. If the plot premiums were not paid within the specified period, the local authority reserved the right to revoke the notice and the plot be reoffered to other deserving applicants.

Contrary to the requirement, the Mpongwe Town Council had not revoked ITT for 309 applicants who had not paid plot premiums in amounts totalling K4,271,550 as at 30th September 2025.

21 Mufulira Municipal Council

21.1 Audit Findings

An examination of accounting and other records maintained at Mufulira Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Claim Insurance

Regulation 41 (1) of the Public Finance Management Act (General) Regulations of 2020 states, “A public body shall insure public assets with an insurance company registered under the Insurance Act, 1997.”

On 19th September 2022, a Nissan Navara registration number GRZ 360 CX valued at K516,000 which was comprehensively insured with Zambia State Insurance Cooperation (ZSIC) General Insurance was involved in a road traffic accident and was extensively damaged.



The accident was reported to the insurance company on 1st October 2022. The insurance company in a letter dated 18th January 2023, informed the local authority that the repairs would cost K195,344 less K19,534 being 10% policy excess. In this regard, on 3rd February 2023, the local authority paid a total of K19,534 to Alile Investments Limited for repairs.

As at 30th September 2025, the insurance company had not honoured the claim and no action had been taken by the local authority thirty-six (36) months after the accident occurred. At the time of the audit, the vehicle was still at the garage.

22 Ndola City Council

22.1 Audit Findings

An examination of financial and other records maintained at Ndola City Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Management of Dredgers

During the period under review, the Ministry of Transport and Logistics handed over two (2) dredgers for removing weeds from water bodies to Ndola City Council.

The following were observed:

i. Unreceipted Income

Regulation 8 (d) of the Public Finance Management (General) Regulations of 2020 stipulates that the head of an accounting unit shall collect and receipt public monies in a timely manner.

A review of bank statements revealed that during the period under review, the local authority collected income in amounts totalling K60,000 from hiring out dredgers. However, there were no receipts raised by the local authority.

ii. Failure to Claim Additional Funds from the Hire of Dredgers

During the period under review, Ndola City Council hired out two (2) dredgers to Lanamam Limited (Wesley) and Ultimate Africa as detailed in table 1 below.

**Table 1: Contract Details**

Details	Lanamam Limited (Wesley)	Ultimate Africa
Contract Date	19 th August 2024	23 rd September 2024
Contract sum	K60,000	K360,720
Duration	15 days	60 days
End Date	6 th September 2024	20 th December 2024

As at 31st December 2024, amounts totalling K574,834 had been paid to the local authority for the hire of dredgers.

A review of records and inquiries made with management revealed that the dredgers had been kept at the client's premises for periods of eighty-two (82) and seven (7) days after the expiry of the contract.

However, as at 30th September 2025, there was no evidence of an extension of the contracts. Further, the local authority did not claim revenue in amounts totalling K356,712 for the excess days. See table 2 below.

Table 2: Additional Fees from hire of Dredgers

No.	Date of Receipt	Contractor	Initial Charges K	Registration No.	No. of Days the Equipment was Hired	Extended Period	Additional Chargeable Days	Excess Charge (K4,008 per day)
1	26.06.2024	Lanamam Ltd	60,000	C4074	15	19/08/2024 to 31/12/2024	82	328,656
2	23.09.2024	Ultimate Africa	360,720	C4109	60	23/09/2024 to 20/12/2024	7	28,056
		Total	420,720					356,712

b. Management of Infrastructure

i. Construction of an Ablution Block at Twapia Market

On 8th April 2023, Ndola City Council engaged Barakel Investments Limited for the construction of an ablution block at Twapia Market at a contract sum of K435,101 with a completion period of ten (10) weeks commencing on 21st August 2023 and ending on 30th October 2023.

The scope of works included substructure, concrete work, blockwork, roofing, carpentry, joinery and ironmongery, metal work, plumbing, electrical installation, floor and wall finishes, glazing, painting, decorating and external works.



On 6th November 2023, a variation of works amounting to K101,289 was made and the contract duration was revised to end on 16th April 2025.

The revised works included demolition works, disposal of the rubble, modification and extension of the structure bringing the revised contract sum to K536,390.

As at 31st May 2025, amounts totalling K511,704 had been paid to the contractor leaving a balance of K24,686.

A physical inspection carried out in May 2025 revealed that the project was complete and handed over to the local authority. However, there was poor workmanship in that five (5) cistern handles were non-functional, six (6) doors did not have mortice locks, shower roses had fallen off and there were signs of leakages on the ceiling boards in both male and female toilets. As at 30th September 2025, the defects had not been rectified.

ii. Rehabilitation of New Ambassador Hotel - Conference Room and Foyer

On 26th February 2024, Ndola City Council engaged Z-Finest Enterprise Limited for the rehabilitation and improvement of the New Ambassador Hotel conference room and foyer at a contract sum of K244,202 with a completion period of four (4) weeks commencing on 26th February 2024 and ending on 28th March 2024.

The scope of works included removal of old tiles and putting new porcelain tiles, removal of old ceiling boards and replacing them with rhino boards, skimming, electrical fittings, removal and fitting of sliding doors among others.

As at 31st May 2025, the contractor had been paid amounts totalling K246,000.

A physical inspection carried out in May 2025 revealed that the conference room and the foyer were complete and in use. However, the works were poorly done in that cracks had developed and paint had started peeling off. As at 30th September 2025, the defects had not been rectified. See picture below.



Cracked Boards in the Foyer

EASTERN PROVINCE

23 Chasefu Town Council

23.1 Audit Findings

An examination of financial and other records maintained at the Chasefu Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in July 2025 revealed the following:

a. Failure to Grade Township Roads

Section 4 (b) of the First Schedule to Section 16 (2) of the Local Government Act No. 2 of 2019 states, “A local authority shall, in relation to a public street exercise general control, care and maintenance of all public roads, streets, avenues, lanes, sanitary lanes and foot walks forming part thereof, bridges, squares, ferries and water courses and to remove all obstacles therefrom.”

A physical inspection of roads in the Central Business District carried out in July 2025 revealed that the roads were not graded and impassable due to overgrown vegetation despite the local authority having the equipment to maintain the roads. See pictures below.



Ungraded Roads

b. Delayed Completion of the Council Chamber

On 19th October 2023, Chasefu Town Council engaged Madoca General Trading Limited to construct the Council Chamber at a contract sum of K1,196,783 with a completion period of twelve (12) weeks commencing on 20th October 2023 and ending on 20th January 2024. The contract period was extended to 25th August 2024.

The scope of works included construction of the substructure and superstructure, metal works, concrete works, roofing and wall finishing, plumbing, electrical installations, block and brick works, glazing, floor and wall finishing, carpentry, joinery and ironmongery, painting and decorating, and external works.

As at 31st July 2025, amounts totalling K902,789 had been paid to the contractor leaving a balance of K293,994.

A physical inspection carried out in July 2025 revealed that the works had not been completed, eleven (11) months after the expected date of completion. The outstanding works included; glazing, electrical installation, fitting of doors and door frames, painting, wall finishing, floor and wall finishing, carpentry, joinery and ironmongery, decorating, and external works. See pictures below.



Incomplete Council Chamber



24 Lumezi Town Council

24.1 Audit Findings

An examination of financial and other records maintained at Lumezi Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Recover Salaries from a Bonded Officer

The Terms and Conditions of Service for the Local Government Service Commission of 2021 No. 135 states, “An officer who has been granted paid study leave shall be required to enter into a formal agreement binding him or her to remain in the Local Government Service following the completion of his or her course. No officer may be granted exemption from serving the full period of his or her bond. The bonding period shall be equivalent to the duration of the training programme.”

In 2022, an officer was granted paid study leave for a period of two (2) years six (6) months from 20th December 2022 to 20th May 2025. In this regard, the officer was bonded to serve the local authority for two (2) years starting from 21st May 2025 and ending on 22nd May 2027 after returning from the training.

Contrary to the Terms and Condition of Service, on 16th December 2024, the officer resigned before completing bonding period.

Further, as at 30th September 2025, the local authority had not recovered salaries in amounts totalling K170,688 for the bonding period not served.

25 Sinda Town Council

25.1 Audit Findings

An examination of financial and other records maintained at Sinda Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Construction of Council Bar and Restaurant – Stalled Project

On 3rd April 2023, Sinda Town Council engaged NY Engineers Art Limited for the construction of a bar and restaurant at a contract sum of K1,406,585 with a completion



period of twelve (12) weeks commencing on 3rd April 2023 and ending on 19th July 2023.

The scope of works included land scaping, water reticulation, substructure, concrete work, brickwork and block works, roofing, carpentry, joinery and ironmongery, metal work, plumbing, glazing, painting and decorations, external drainage, and floor, wall and ceiling finishes.

As at 30th September 2025, amounts totalling K1,327,345 had been paid to the contractor leaving a balance of K79,240.

A physical inspection carried out in September 2025 revealed that the super structure, roofing, glazing and painting of first coat had been done with the following works outstanding; plumbing, electrical installations, decorations and external drainage works. Further, the contractor was not on site. See pictures below.



Incomplete soakaway

LUSAKA PROVINCE

26 Chilanga Town Council

26.1 Audit Findings

An examination of financial and other records maintained at Chilanga Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in May 2025 revealed the following:



a. Missing Engine for a Grader

Regulation 4 (1) (d) of the Public Finance Management (General) Regulations of 2020 stipulates that subject to the direction of controlling body, the functions of an accounting authority are to manage and safeguard assets among others.

In July 2024, an engine for a Grader registration number GRD 7-1120 was taken to Barloworld for repair.

However, as at 30th September 2025, the engine for the grader whose value could not be ascertained was missing as it could not be verified at the local authority and the garage.

b. Delayed Completion - Construction of Kalundu Drainage in Kalundu Ward

On 20th February 2024, Chilanga Town Council engaged the Zambia National Service (ZNS) for the construction and completion of Kalundu drainage at a contract sum of K10,470,407 VAT inclusive with a completion period of three (3) months commencing on 6th March 2024 and ending on 6th June 2024.

The scope of works included the following: excavation of soft soil material, excavation of hard material including rocks broken using chemical effort and rock blasting, installation of thirteen (13) new culverts on access and cross feeder roads for the entire 5km stretch of the drainage.

As at 28th February 2025, amounts totalling K8,638,861 had been paid to the contractor leaving a balance of K1,831,546.

However, a physical inspection carried out in May 2025 revealed that works had not been completed eight (8) months after the expected date of completion. The outstanding works included:

- Excavation of hard material including rocks broken using chemical effort and rock blasting; and
- Installation of five (5) new culverts on access and cross feeder roads for the entire stretch. See picture below.



Section of the drainage with Unblasted Rocks

c. Failure to Complete Construction of Chilanga Council Civic Centre and Nine Staff Houses

On 12th June 2023, the Ministry of Local Government and Rural Development granted a no objection for the local authority to use part of the unspent capital funds amounting to K1,104,336 to complete the construction of Chilanga Civic Centre and nine (9) staff houses.

However, as at 31st May 2025, the works had not commenced. Further, a physical inspection carried out of the structures belonging to the Department of Fisheries which the local authority was using as offices revealed that deep cracks had developed on the structures. See pictures below.



Cracks -Accounts Office



Cracks - Foundation of Building



Crack - Old Engineering Office



Crack - Exterior Wall of the Council Chamber

27 Chongwe Municipal Council

27.1 Audit Findings

An examination of financial and other records maintained at Chongwe Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Misclassification of Ratable Properties

Section 7 (2) of the Rating Act No. 21 of 2018 exempts agricultural, religious and diplomatic properties from paying rates to the local authority.

Contrary to the Act, as at 30th September 2025, the local authority did not bill 290 ratable properties out of 53,156 properties in that the properties had been misclassified as exempt despite them not falling under the exempted categories.

28 Luangwa Town Council

28.1 Audit Findings

An examination of financial and other records maintained at Luangwa Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in October 2025 revealed the following:

a. Receipts Without Carbon Impressions

Section 119 (1) and (2) of the Public Finance Management (General) Regulations of 2020 states, “A receipt form shall be completed either in ink, in indelible pencil or electronic form; and a counterfoil or copy of a receipt form shall contain the same details as those appearing on the original receipt form.”



However, a review of selected receipt books used at the local authority revealed that 125 general receipts did not have carbon impressions. As a result, it was not possible to ascertain the amounts that were collected by the council.

b. Officers on Payroll not on Staff Return

Regulation 78 (1) and (3) of the Public Finance Management (General) Regulations of 2020 provides that a public body should ensure that the payroll is verified and reconciled by a responsible office holder from an accounting unit and human resource and administration respectively. A reconciliation should include a head count of staff each month regarding the payroll expenditure.

However, a comparison of payroll records to staff returns for the local authority revealed that salaries in amounts totalling K2,081,871 were paid to twenty (20) officers who were not on the staff returns.

29 Lusaka City Council

29.1 Audit Findings

An examination of financial and other records maintained at the Lusaka City Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Irregular Exemption of Rateable Properties in the Valuation Roll

Section 7 (2) of the Rating Act No. 21 of 2018 exempts agricultural, religious and diplomatic properties from paying rates to the local authority.

Contrary to the Act, the local authority irregularly exempted forty-six (46) properties valued at K6,753,500 that did not have rateable values from payment of rates, despite the properties not being places of worship, diplomatic missions, military or being used for agriculture purposes. As at 30th September 2025, no supporting documentation was availed for the exemption of the properties.

In addition, the local authority did not bill thirty-eight (38) properties on the main valuation roll which were neither agricultural, religious nor diplomatic properties as stipulated in the Rating Act.



b. Delayed Implementation of Enterprise Resource Planning System

On 3rd October 2023, the Lusaka City Council engaged Dr Mayumbo Nyirenda Consultancy Services for the development of an Enterprise Resource Planning (ERP) system at a contract sum of K450,000 with a duration of sixteen (16) months commencing on 3rd October 2023 and ending on 3rd February 2025.

The consultant was to offer services such as project plan, working modalities, rolling out sixteen (16) modules (finance and accounts, billing, receipting and online payment, licensing, human resource, legal, fixed asset management, procurement, client, inspections and compliance monitoring, property management, construction, public health, engineering, public relation, fire brigade), upskill the local authority's ICT team, formulate specific system requirements, avail systems reports, and provide a User Acceptance Testing Certificate.

The payment terms included:

- 1st Payment 20% upon submission and approval of the Inception Report.
- 2nd Payment 30% Upon submission of the Council Developers Upskilling (CDU) report submission of the Software Requirements Specifications (SRS) report. Submission of the Software Design Document (SDD) report.
- 3rd Payment 30% Upon submission of System Implementation (SI) report.
- 4th Payment 10% Upon submission of the end User Training (EUT) report.
- 5th Payment 10% Upon submission of the Project Closure and Documentation Handover.

As at 31st December 2024, the consultant had been paid amounts totalling K225,000.

However, a review of records and verification of the system carried out in October 2025, revealed that only two (2) modules (fire certificates and business levy) out of the sixteen (16) had been completed and rolled out for use, eight (8) months after the expiry date of the contract.

In addition, the consultant did not upskill the ICT team, formulate specific system requirements, avail systems reports and provide the local authority with a User Acceptance Testing (UAT) Certificate.



Consequently, in July 2025 the local authority spent amounts totalling K43,762 on two (2) officers from Chipata City Council who were engaged to design an Integrated Information Management System which had a similar revenue module as the one developed by the Consultant.

c. Management of Assets – Lack of Lease Agreements

During the period under review, the local authority had thirty-two (32) properties valued at K26,208,922 that had been leased out.

However, there were no lease agreements in respect of the thirty-two (32) properties. Consequently, it was not possible to ascertain how much rentals were chargeable for the properties.

MUCHINGA PROVINCE

30 Chinsali Municipal Council

30.1 Audit Findings

An examination of financial and other records maintained at Chinsali Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Allocate Plots to Displaced Settlers - Kapasa Makasa Area

On 26th February 2022, Chinsali Municipal Council acquired parcels of land from traditional leaders in Kapasa Makasa Area with a view of converting it into statutory land. At the time of acquisition, the local authority agreed to compensate the displaced settlers by awarding them 200 statutory plots without paying any premiums.

A review of Council Minutes dated 13th April 2022 revealed that the local authority created 841 plots out of which 641 were to be sold to the public while 200 plots were to be allocated to the displaced settlers.

However, as at 30th September 2025, the 200 plots had not been allocated to the settlers forty-two (42) months after the approval of creation of plots by the Council.



NORTH WESTERN PROVINCE

31 Ikelenge Town Council

31.1 Audit Findings

An examination of financial and other records maintained at Ikelenge Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Utilise Local Authority Butchery

On 10th July 2024, Ikelenge Town Council engaged Kahongo Construction and General Dealers for the completion of the local authority's Butchery in Ikelenge Central Ward at a contract sum of K192,410 with a completion period of three (3) months commencing on 27th September 2024 and ending on 27th December 2024.

The scope of works included plastering, painting, tiling, ceiling, plumbing, electricals, door frames, window frames, septic tank and soak away, drainage and roofing.

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

A physical inspection carried out in September 2025 revealed that although the Butchery had been completed in December 2024, it was not in use nine (9) months after completion. See pictures below.



Completed and non-operational



Back view - Butchery

32 Kabompo Town Council

32.1 Audit Findings

An examination of financial and other records maintained at Kabompo Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:



a. Management of Infrastructure - Stalled Construction Works at the Civic Centre

The local authority allocated amounts totalling K1,092,886 (K350,000 in 2022 and K742,886 in 2023) for the construction of an office block at the Civic Centre using force account.

As at 31st December 2024, amounts totalling K916,878 had been spent on materials (K845,278) and labour (K71,600) leaving a balance of K176,008.

However, a physical inspection carried out in September 2025 revealed that works had stalled. The outstanding works included roofing, steel works, plumbing works, carpentry and joinery, external works and finishes. See pictures below.



Stalled Office Block

33 Kasempa Town Council

33.1 Audit Findings

An examination of financial and other records maintained at the Kasempa Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Utilise Block Making Machine

On 27th July 2020, Kasempa Town Council bought a block making machine at a total cost of K117,793 from Saro Agro Ltd. The machine was bought in order to help the local authority generate more revenue.

However, a physical inspection conducted in September 2025 revealed that the block making machine was not in use sixty-three (63) months after it was procured by the local authority. See pictures below.



Block Making Machine at Kasempa Civic Centre

34 Mushindamo Town Council

34.1 Audit Findings

An examination of financial and other records maintained at Mushindamo Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Irregular Payment of Salaries to an Officer

Section 11 (j) and (k) of the Public Finance Management Act No. 1 of 2018 states that a controlling officer is responsible for planning and controlling of revenue collection and expenditure of public funds appropriated under that controlling officer's control including preventing irregular or wasteful expenditure, misapplication of funds, theft, or losses resulting from negligence or criminal conduct and immediately report on the irregularities to the Secretary to Treasury.

Contrary to the Act, a review of payroll records and bank statements for the period from 2021 to 2024 revealed that an Accounts Assistant was paid salaries in amounts totalling K600,726 instead of his entitlement of K265,041 resulting in an overpayment of K335,685.

As at 30th September 2025, amounts totalling K30,000 had been recovered leaving a balance of K305,685.



35 Mwinilunga Town Council

35.1 Audit Findings

An examination of financial and other records maintained at Mwinilunga Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Management of Land - Delayed Completion of Opening Up of New Roads in Mbema Area

On 29th December 2023, Mwinilunga Town Council engaged VAST Engineering Limited for opening up 7 kilometres of new roads in Mbema Area at a contract sum of K236,600 with a completion period of three (3) weeks commencing on 3rd January 2024 and ending on 22nd January 2024.

The scope of works included mobilisation of plant and equipment, clearing and grabbing, mass earth works, gravel spot dumping and de-mobilisation.

As at 2nd May 2024, the contractor had been paid amounts totalling K191,600 leaving a balance of K45,000.

However, a physical inspection carried out in September 2025 revealed that works had not been completed twenty-nine (29) weeks after the expected completion date as only 1.4 km of the stretch had been done. At the time of audit, the contractor was not on site. See picture below.



Part of the incomplete 7 km stretch



36 Solwezi Municipal Council

36.1 Audit Findings

An examination of financial and other records maintained at Solwezi Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Delayed Completion of Concrete Abutments and Pier at Lunga Crossing Point in Kapijimpanga Ward

On 2nd May 2024, Solwezi Municipal Council engaged Blueline Contractors and General Suppliers Limited for the construction of two (2) concrete abutments and one pier at Lunga crossing point under phase one at a contract sum of K2,250,002 with a completion period of four (4) months commencing on 11th June 2024 and ending on 11th September 2024. The completion date was revised to 28th April 2025.

The scope of works included preliminary and general works, earthworks and pavement layers of gravel or crushed stones, ancillary roadworks, structures (foundation, substructure and superstructure), testing and quality control.

As at 3rd January 2025, the contractor had been paid amounts totalling K854,917 leaving a balance of K1,395,085.

A physical inspection carried out in June 2025 revealed that the construction of concrete abutments and pier had not been completed. The outstanding works included; earthworks and pavement layers of gravel or crushed stones, ancillary works, drainage for the abutments, backfilling to excavation utilizing material excavation, among others. See pictures below.



Incomplete Crossing Point



NORTHERN PROVINCE

37 Chilubi Town Council

37.1 Audit Findings

An examination of financial and other records maintained at the Chilubi Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in May 2025 revealed the following:

a. Failure to Implement Planned Activities

During the period under review, the local authority approved the implementation of two (2) capital projects with an allocation of K3,570,000. However, as at 31st August 2025, the projects had not been implemented despite the availability of funds. See table 1 below.

Table 1: Unimplemented projects

No.	Approved project	Amount K	Remarks
1	Council motel completion	990,000	Not implemented
2	Rehabilitation of feeder roads	2,580,000	Not implemented
	Total	3,570,000	

b. Delayed Completion of a Storage House at Kawena Village

On 9th February 2024, the Chilubi Town Council engaged Aston Contractors for the construction of a storage house at Kawena Village at a contract sum of K242,157 VAT inclusive with a completion period of twelve (12) weeks commencing on 9th February 2024 and ending on 3rd May 2024. On 19th December 2024, the contract sum was revised to K302,697.

The scope of works included substructure, block work, roofing, iron mongery, plastering, painting and decorations, construction of a spoon drain and finishes.

As at 31st May 2025, amounts totalling K193,431 had been paid to the contractor leaving a balance of K109,266.



A physical inspection carried out in May 2025 revealed that the project had not been completed forty-eight (48) weeks after the expected completion date. The outstanding works included roofing, ironmongery, glazing, painting and decoration. See picture below.



Storage house under construction

38 Kasama Municipal Council

38.1 Audit Findings

An examination of accounting and other records maintained at Kasama Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Delayed Completion of Works - Kapongolo Motel Bar

On 22nd July 2024, Kasama Municipal Council engaged Avies Link Trading Limited for the completion of Kapongolo Motel Bar Phase 1 at a contract sum of K346,504 with a completion period of twelve (12) weeks commencing on 25th July 2024 and ending on 18th October 2024.

The scope of works included carpentry, joinery and iron mongery, metal works, floor, wall and roof finishes, plumbing, building the counter, painting and decorations.

As at 19th February 2025, amounts totalling K186,636 had been paid leaving a balance of K159,868.

A physical inspection carried out in February 2025 revealed that works had not been completed, twelve (12) weeks after the expected completion date and the contractor



was not on site. The outstanding works included plumbing, building the counter and decorations.

b. Failure to Maintain Township Roads

Section 4 (a) and (b) of the First Schedule to Section 16 (2) of the Local Government Act No. 2 of 2019 states, “A local authority shall, in relation to a public street, establish and maintain roads, exercise general control, care and maintenance of all public roads, streets, avenues, lanes, sanitary lanes and foot walks forming part thereof, bridges, squares, ferries and water courses and to remove all obstacles therefrom.”

During the period under review, the Local Authority received amounts totalling K1,715,472 out of which K1,187,033 was spent on maintenance of various township roads.

Contrary to the Act, a physical inspection carried out in September 2025 revealed that the local authority did not maintain the hospital road which was a key township road. Consequently, the road developed potholes and damaged shoulders. See pictures below.



Eroded side drain



Potholes on the hospital road

39 Luwingu Town Council

39.1 Audit Findings

An examination of financial and other records maintained at Luwingu Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:



a. Failure to Deduct and Remit NHIMA Contributions

Regulation 9 of the National Health Insurance (General) Regulations of 2019 stipulates that an employer or self-employed citizen or established resident should pay to the Scheme a contribution consisting of employer's and employees' contributions at the rate set out in the third schedule.

Contrary to the Regulation, during the period under review, the local authority paid wages in amounts totalling K1,249,074 to forty-eight (48) workers without deducting NHIMA contributions in amounts totalling K24,981.

b. Construction of Crossing Points – Misapplication of Funds

In November 2023, the local authority budgeted and allocated amounts totalling K3,955,466 to construct crossing points at Lunika and Chifungo streams.

In this regard, the Luwingu Town Council engaged Muntu Tayanachisuma Enterprise Limited to carry out the works.

As at 31st December 2023, amounts totalling K1,855,268 had been spent leaving a balance of K2,100,198 which was carried forward to 2024.

However, during the period under review, amounts totalling K381,180 meant for construction of crossing points were applied on unrelated activities such as payment of salaries, logistics to attend the LGAZ meeting in Lusaka and payment of other logistics. As at 30th September 2025, the funds had not been reimbursed.

40 Mpulungu Town Council

40.1 Audit Findings

An examination of financial and other records maintained at Mpulungu Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Management of Assets - Missing Motor Vehicle

Section 41 (1) of the Public Finance Management Act No. 1 of 2018 stipulates that a Controlling Officer is responsible for the management of public assets and stores of the head of expenditure.



Contrary to the Act, the local authority could not account for a Nissan Twin Cab Hardbody registration number ABF 6863 whose value could not be ascertained as it was not availed for physical verification.

As at 30th September 2025, the vehicle was still missing despite it being recorded in the asset register.

41 Mungwi Town Council

41.1 Audit Findings

An examination of financial and other records maintained at Mungwi Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Questionable Award of Contract - Purchase of Generators

Regulation 98 (1) of the Public Procurement Regulations of 2022, provides that the methodology for the evaluation of bids should consist of: a comparison of each bid to the technical requirement of the statement of requirements on the pass or fail basis, to determine whether the bids are substantially responsive; and the determination of the bids with the lowest evaluated price.

Further, Regulation 103 (1) and (3) provides that a procuring entity may, if indicated in the solicitation document, conduct a post qualification of the bidder, who submitted the best evaluated bid, to determine whether the bidder is qualified to perform the contract effectively. Where it determines under subregulation (1) that a bidder is not qualified, reject the bid and conduct a post qualification on the bidder who submitted the next lowest evaluated responsive bid.

On 19th March 2024, the local authority on behalf of Mungwi District Health Office (MDHO) awarded a contract to Treglo Contractors to supply two (2) Generator Sets at a cost of K995,000. However, a review of the evaluation report revealed that Katoli General Dealers who was the best evaluated bidder at the bid sum of K883,280 was not awarded the contract.

In their response dated 23rd July 2025, management stated that the sub procurement committee awarded Treglo Contractors and Suppliers the contract contrary to the



recommendation of the Evaluation Committee on the basis that Treglo had supplied various services before to the district and had attached pictures which the members felt was the best while Katoli General Dealers did not attach a picture for the generator power set to be supplied.

The decision to award the contract to Treglo Contractors and Suppliers who ranked fourth was questionable in that the local authority did not conduct a post qualification on the bidder who submitted the next lowest evaluated responsive bid. In addition, there was no evidence that the change of criteria to include experience and provision of pictures was communicated to all invited bidders.

Consequently, Mungwi DHO lost amounts totalling K111,720 which could have been saved had the lowest bidder been considered. See table 10 below.

Table 1: Final Evaluation Table

No.	Description	Bidder				
		C	D	E	F	H
1	Original Bid Sum 40KVA	995,000	514,247.70	862,866	493,300	928,000
2	Deviation (+/-)	Nil	Nil	Nil	Nil	Nil
3	Corrected Bid Sum	995,000	514,24.70	862,866	493,300	928,000
4	Original Bid Sum 25KVA	As above combined sum	432,723.05	747,736	389,980	As above combined sum
5	Deviation (+/-)	Nil	Nil	Nil	Nil	Nil
6	Corrected Bid Sum	As above	432,723.05	747,736	389,980	As above
	Grand Total	995,000	946,970.05	1,610,602	883,280	928,000
	Responsiveness	Yes	Yes	Yes	Yes	Yes
	Ranking	04	03	05	01	02

42 Nsama Town Council

42.1 Audit Findings

An examination of financial and other records maintained at Nsama Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Issue Receipts

Regulation 130 of the Public Finance Management (General) Regulations of 2020 states “An office holder shall, on receipt of public funds, issue a receipt form”.



Contrary to the Regulation, revenue in amounts totalling K83,560 was deposited without issuing receipts.

b. Salaries Paid to Officers on Wrong Salary Scale

A review of the Establishment Register and Ministry of Local Government and Rural Development Circular number MLGRD 101/23/24 for improved Salaries and Conditions of Service dated 30th January 2024 revealed that two (2) officers whose salary scale should have been LGSS 05 and entitled to salaries in amounts totalling K257,592 were irregularly placed in salary scale LGSS 03 and paid salaries in amounts totalling K284,461 resulting in an overpayment of K26,868.

As at 30th September 2025, the funds overpaid had not been recovered.

43 Senga Hill Town Council

43.1 Audit Findings

An examination of financial and other records maintained at Senga Hill Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Management of Infrastructure - Failure to Establish a Bus Station

Section 4 (1) of the Markets and Bus Station Act No. 7 of 2007 stipulates that the Minister or a Local Authority, with the approval of the Minister, may establish markets and bus stations. Further, the Minister may prescribe different categories of markets and bus stations to be established under this Act.

During the period under review, the local authority allocated an amount of K3,812,847 for the construction of two (2) bus stations. However, as at 30th September 2025, the local authority had not constructed the bus stations despite the availability of funds.



SOUTHERN PROVINCE

44 Kazungula Town Council

44.1 Audit Findings

An examination of financial and other records maintained at Kazungula Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in March 2025 revealed the following:

a. Delayed Completion of Ablution Block at the Track Yard

On 19th March 2024, Kazungula Town Council engaged Namubasiko General Dealers to construct an ablution block at the track yard in Kazungula Central Ward at a contract sum of K440,849 with a completion period of fourteen (14) weeks commencing on 18th March 2024 and ending on 24th July 2024.

The scope of works included substructure, concrete works, brick and block work, roofing, metal works, carpentry, joinery and iron mongery, floor and wall finishes, glazing, painting and decorating, external works, electrical installation, plumbing, septic tank and soakaway.

As at 30th April 2025, amounts totalling K92,052 had been paid to the contractor leaving a balance of K348,797.

However, a physical inspection carried out in March 2025, revealed that the project had not been completed, thirty-six (36) weeks after the expected completion date. The outstanding works included glazing, painting, plastering and flooring. Further, the project had stalled and the contractor was not on site. See pictures below.



Incomplete Ablution Block at the Track Yard



45 Livingstone City Council

45.1 Audit Findings

An examination of financial and other records maintained at Livingstone City Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Utilise an Electronic Payment System for Revenue Collection

On 1st May 2023, the Livingstone City Council engaged Halnet Investment Ltd for the design, supply and installation of an electronic payment system at a contract sum of K293,300 VAT inclusive with a completion period of six (6) weeks commencing on 1st May 2023 and ending on 12th June 2023.

A review of records revealed that the supplier designed, developed and installed the payment system which was handed over to the local authority on 12th June 2024. Further, the supplier had been paid in full.

However, as at 30th September 2025, fifteen (15) months after the system was handed over, the local authority had not utilised the system.

b. Failure to Repair the Fire Tender

In 2018, a Man Fire Truck with registration number 668 CK Ziegler whose value could not be ascertained was involved in a road traffic accident and taken to a garage (CLA Commercial Motors Limited) in Lusaka for repair at a cost of K135,153.

In this regard, in March 2018 the local authority made an advance payment of K100,000 leaving a balance of K35,153.

However, no works were done by the CLA Commercial Motors Limited and on 18th December 2023 the local authority retrieved the fire truck and parked it at a private garage (Mewmanzi Enterprise Limited) in Lusaka who was paid an amount of K10,000 for storage on 4th January 2024.

On 4th January 2024, the local authority took the fire truck to Livingstone Council garage for safe keeping.



As at 30th September 2025, the fire truck had not been repaired and the amount of K100,000 paid to CLA Commercial Motors Limited for repair works had not been recovered by the local authority. See picture below.



Fire truck with damaged and missing parts

c. Delayed Construction of an Ablution block at Dambwa North

On 15th September 2023, Livingstone City Council engaged Gemasy Epignosis Enterprise Limited to construct an ablution block at Dambwa North Market at a contract sum of K190,817 with a completion period of six (6) weeks commencing on 23rd September 2023 and ending on 28th October 2023.

The scope of works included substructure, superstructure, ring beam, concrete works and metal works.

As at 31st August 2025, the contractor had been paid amounts totalling K171,735 leaving a balance of K19,082.

A physical inspection of the project carried out on 4th April 2025 revealed that works had not been completed. The outstanding works included plumbing, painting, flooring, finishing, internal and external works, fitting of doors and windowpanes. Further, works had stalled and the contractor was not on site. See pictures below.



Front view of the ablution block

Back view of ablution block



d. Failure to Utilise Equipment for Centralized Recyclable Collection Centre

On 17th February 2020, the local authority received amounts totalling K438,041 from the United Nations Industrial Development Organization (UNIDO) to establish a Centralised Recyclable Collection Centre (RCC) with donated Material Recovery Facility (MRF) equipment costing USD\$236,522 (K4,257,396) and a fork lift whose value could not be ascertained which were delivered on 17th June 2022.

However, a physical inspection carried out in May 2025, revealed that works had not commenced and the equipment had not been in use for a period of five (5) years from the time it was donated. See picture below.



Material Recovery Facility



Fork lift

In their response dated 14th July 2025, management stated that a meeting was held with UNIDO and ZEMA on 13th September 2024 where it was resolved to terminate the MOU with operator that was initially selected and engage a new company. However, as at 30th September 2025, the local authority had not engaged a new operator twelve (12) months after the resolution.

46 Namwala Town Council

46.1 Audit Findings

An examination of financial and other records maintained at Namwala Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Delayed Installation of All-in-One Solar Street Lights

On 26th December 2024, the Namwala Town Council engaged Saro Agro Industrial Limited for the supply, delivery and installation of 104 all in one solar street lights



along Ngoma and Choma roads, at a contract sum of K3,788,824. The contract was for a period of fifteen (15) days from 26th December 2024 to 11th January 2025.

As at 30th September 2025, the supplier had been paid amounts totalling K931,273 leaving a balance of K2,857,551.

However, a physical inspection carried out in September 2025 revealed that out of 104 streetlights, seventy-one (71) had been installed leaving a balance of thirty-three (33). Further, works had delayed for eight (8) months from the expected date of completion.

47 Siavonga Town Council

47.1 Audit Findings

An examination of financial and other records maintained at the Siavonga Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Under Invoicing of Fish Levy

During the period under review, the local authority charged fish growing companies a levy of K0.50 per kilogram (kg) of fish harvested. A review of invoices issued to Kariba Harvest revealed that the local authority issued a total of twelve (12) invoices in amounts totalling K529,751 in respect of 1,059,502 kg of fish harvested.

A review of production records obtained from Kariba Harvest revealed that 1,209,815 kg of fish was harvested from which the local authority was expected to collect K604,907. However, the local authority invoiced amounts totalling K529,751 resulting in under-invoicing of K75,156.

b. Failure to Maintain Township Roads

Section 4 (a) and (b) of the First Schedule to Section 16 (2) of the Local Government Act No. 2 of 2019 states, “A local authority shall, in relation to a public street, establish and maintain roads, exercise general control, care and maintenance of all public roads, streets, avenues, lanes, sanitary lanes and foot walks forming part thereof, bridges, squares, ferries and water courses and to remove all obstacles therefrom.”



Contrary to the Act, a physical inspection carried out in September 2025 revealed that the local authority did not maintain the Government, Sikongo, Chipepo and Lake View roads. Consequently, the roads had developed potholes and were eroded. See pictures below.



Government Road/Siavonga Basic and Sikongo Roads with Potholes

c. Construction of Siavonga Civic Centre (Phase III) - Council Chamber

On 1st November 2023, Siavonga Town Council engaged Naunga Contractors and General Dealers for the construction of a Chamber at the Civic Centre under phase III at a contract sum of K1,000,000 with a completion period of sixteen (16) weeks commencing on 1st November 2023 and ending on 21st February 2024. Further, there was a variation of K200,000 to the contract bringing the total contract sum to K1,200,000.

The scope of works included sub structure, super structure, roofing, plastering, joinery and ironmongery, plumbing, metal works, electrical, glazing, flooring, decorating, painting, tiling, gutting and external works.

As at 31st December 2024, amounts totalling K1,150,000 had been paid to the contractor leaving a balance of K50,000.

A physical inspection carried out in September 2025, revealed that the project had not been completed seventy- two (72) weeks after the expected completion date and the contractor was not on site.

The outstanding works included tiling, electricals, painting and decorating, plumbing, glazing, flooring, gutting and external works (spoon drains, septic tank and soak away). See pictures below.



Incomplete Council Chamber

WESTERN PROVINCE

48 Kaoma Town Council

48.1 Audit Findings

An examination of financial and other records maintained at Kaoma Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in June 2025 revealed the following:

a. Failure to Maintain Township Roads

Section 2, First Schedule Paragraph 4 (a & b) of the Local Government Act No. 2 of 2019 states, “A local authority shall, in relation to a public street and street exercise general control, care and maintenance of all public roads, streets, avenues, lanes, sanitary lanes and foot walks forming part thereof, bridges, squares, ferries and water courses and to remove all obstacles therefrom.”

Contrary to the Act, the Local Authority did not maintain township roads in the Central Business District in that the roads had potholes and were eroded.

Furthermore, the Council did not provide a work plan on the number of roads which were earmarked for maintenance during the period under review.

b. Management of Infrastructure

i. Failure to Implement Approved Projects

During the period under review, the local authority approved to implement nineteen (19) projects at a total cost of K8,805,605.



However, as at 31st December 2024, only one (1) project had been implemented leaving eighteen (18) unimplemented despite the availability of funds. The unimplemented projects included construction of refuse bay, road markings and signage, rehabilitation of boreholes, street lighting and road maintenance.

ii. Delayed Construction of Concrete Lined Drainages and Culverts

On 29th August 2024, Kaoma Town Council engaged Mupishi Jones Construction and Hardware Limited to construct concrete lined drainages and culverts along Freedom Way in Kaoma at a contract price of K1,558,000 with a completion period of sixteen (16) weeks commencing on 12th September 2024 and ending on 12th December 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K389,500 leaving a balance of K1,168,500.

A physical inspection carried out in June 2025 revealed that the project had not been completed six (6) months after the expected completion date with works such as excavation and concrete works still outstanding.

Further, works had stalled and the contractor was not on site. See pictures below.



Incomplete drainage works

49 Limulunga Town Council

49.1 Audit Findings

An examination of financial and other records maintained at Limulunga Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in June 2025 revealed the following:



a. Construction of a Council Bar at Mongu Harbour

On 12th October 2023, Limulunga Town Council engaged Napaul Investments Limited for the construction of a bar at a contract sum of K375,433 with the completion period of twelve (12) weeks commencing on 12th October 2023 and ending on 12th January 2024.

The scope of works included substructure works, concrete, masonry, roofing, carpentry, joinery and iron mongery, metalwork, electrical installation, plumbing, floor, wall and ceiling finishes, painting and decorations, and external works.

As at 30th June 2025, amounts totalling K339,332 had been paid to the contractor leaving a balance of K36,101.

A physical inspection carried out in June 2025 revealed that the project had not been completed fifteen (15) months after the expected completion date. The outstanding works included painting, decorating and external works. Further, the contractor was not on site. See pictures below.



Incomplete bar

b. Construction of Guest Rooms at the Council Lodge

On 12th July 2024, Limulunga Town Council engaged Edmus General Dealers for the construction of six (6) self-contained guest rooms at a contract sum of K984,110 with the completion period of sixteen (16) weeks commencing on 12th July 2024 ending on 12th November 2024.

The scope of works included substructure, block work, metal work, carpentry, roofing, glazing, plumbing, electrical, painting and decorations, and external works (concrete apron).



As at 30th June 2025, amounts totalling K759,576 had been paid to the contractor leaving a balance of K224,534.

A physical inspection carried out in June 2025 revealed that the project had not been completed five (5) months after the expected completion date. The outstanding works included glazing, painting and decorations and external works. See pictures below.



Outstanding ceiling board installation



Incomplete guest rooms

c. Construction of a Conference Hall

On 27th December 2024, Limulunga Town Council engaged Headway Engineering Limited for the construction of a conference hall at a contract sum of K1,889,468 with the completion period of twelve (12) weeks commencing on 27th December 2024 and ending on 27th March 2025.

The scope of works included: substructure; concrete works; masonry; roofing and steel structure; carpentry; joinery and ironmongery; floor, wall and ceiling finishes; plumbing; painting and decorations; electrical installation; and external works.

As at 30th June 2025, amounts totalling K887,416 had been paid to the contractor leaving a balance of K1,002,052.

A physical inspection carried out in June 2025 revealed that the structure was at roof level and had not been completed three (3) months after the expected completion date. The outstanding works included: roofing; carpentry; floor, wall and ceiling finishes; plumbing; painting and decorations; electrical installation; and external works. See pictures below.



Outstanding blockwork



Outstanding roofing works

50 Lukulu Town Council

50.1 Audit Findings

An examination of financial and other records maintained at Lukulu Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in August 2025 revealed the following:

a. Delayed Completion of Bar and Restaurant Phase Two (II)

On 12th April 2024, Lukulu Town Council engaged Isimbe Business Solutions for the completion of a Bar and Restaurant under Phase Two (II) in Mwandi Ward at a contract sum of K400,000 with a completion period of three (3) months commencing on 12th April 2024 and ending on 12th July 2024.

The scope of works included ceiling, electrical installations, carpentry, joinery and ironmongery, metal works, floor and wall finishes, glazing, painting and decorating, and external works.

As at 31st August 2025, amounts totalling K375,293 had been paid to the contractor leaving a balance of K24,707.

A physical inspection carried out in August 2025, revealed that the structure had not been completed thirteen (13) months after the expected date of completion and the contractor was not on site. The outstanding works included fixing the ceiling board, plastering at the back of the building and external works (partial painting, glazing, aprons and corridors). See pictures below.



Incomplete bar and Restaurant



Backview

51 Mitete Town Council

51.1 Audit Findings

An examination of financial and other records maintained at Mitete Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Cannibalisation of Moveable Assets

Section 11 (n) of the Public Finance Management Act No. 1 of 2018 stipulates that a Controlling Officer is responsible for the management and safeguarding of public assets and revenue.

Contrary to the Act, a physical inspection carried out on 7th August 2025 revealed that two (2) motor vehicles and a motor bike had been cannibalised as shown in table 1 and pictures below.

Table 1: Cannibalised Assets

No.	Description	Registration Number	Missing Parts
1	Nissan Patrol	BAD 9495	Three (3) rims, three (3) tyres
2	Toyota Hilux	BAE 8509	Rear differential, shafts, braking system, 3 rims, 3 tyres and turbo charger.
3	Motor Bike	Unknown	Rear rim and tyre, braking system and accessories.



Cannibalised motor vehicles and motor bike



b. Failure to Account for Motor Vehicle Engine

In 2022, the local authority procured a new engine at a cost of K327,826 for a Toyota Hilux D4D registration number GRZ 429CN with a view of replacing the old engine from Lusaka. In this regard, on 13th September 2022 the new engine was mounted in the vehicle.

However, enquiries made with management and a physical verification of assets carried out in September 2025 revealed that the old engine was unaccounted for in that it had not been returned from Lusaka.

52 Mulobezi Town Council

52.1 Audit Findings

An examination of financial and other records maintained at Mulobezi Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Undelivered Concrete Pavers from the Supplier

On 22nd September 2022, the local authority paid an amount of K200,025 to Deniz Company Limited for the procurement of 93,345 concrete interlock pavers for paving the bus station, sidewalks and some selected roads.

However, an examination of records and a physical inspection carried out in September 2025 revealed that only 35,500 concrete pavers were delivered between 8th October 2022 and 14th March 2023 leaving a balance of 57,845 pavers valued at K123,954 undelivered, three (3) years after procurement.

b. Delayed Completion of Sisibi Bridge

On 22nd October 2024, Mulobezi Town Council engaged Katrite General Suppliers to construct Sisibi Bridge in Nawinda Ward at a contract sum of K991,830 with a completion period of five (5) months commencing on 22nd October 2024 and ending on 21st March 2025.

The scope of works included drainage, insitu reinforced concrete culverts, cast in situ concrete framework, steel reinforcement (headwalls/wingwall, desk slab),



construction of the embankment borrows materials, earthwork and pavement layers and ancillary road works.

As at 17th October 2025, amounts totalling K944,957 had been paid to the contractor leaving a balance of K46,873.

A physical inspection carried out in September 2025, revealed that works had not been completed five (5) months after the expected completion date. The outstanding works included ancillary road works and construction of the embankment.

c. Failure to Operationalise a Bar and Shops

In 2020, the local authority constructed a bar and ten (10) shops at the council lodge and the market with the aim of generating revenue from the sale of beverages and rental collections from the shops.

However, as at 30th September 2025, the cost of the bar and ten (10) shops could not be established as contracts and payment records were not availed for audit.

A physical inspection carried out in September 2025 revealed that although the bar and the shops had been completed and handed over in 2020, they were not in use five (5) years after completion.

In addition, the roof of the shop had been vandalised. See pictures below.



Non-operational Council Shops and Bar



53 Mongu Municipal Council

53.1 Audit Findings

An examination of financial and other records maintained at Mongu Municipal Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in August 2025 revealed the following:


a. Management of Markets/Bus Stations and Street-lights

The Markets and Bus Stations Act No. 7 of 2007 mandated local authorities to manage all markets and bus stations in the respective areas or a management board established by the Minister in consultation with the local authority.


Further, section 5 (b) of the Local Government Act No. 2 of 2019 states, “A local authority shall in relation to community development, establish and maintain a system of lighting in streets and other public places.”

However, physical inspections carried out in August 2025 at four (4) markets revealed that the local authority did not maintain the markets as detailed in table 1 below.

Table 1: Unmaintained Markets

No.	Name of Market	Observation
1	Mulambwa	<p>Market shelter and ablution block were in a dilapidated state in that the building was dirty, had poor sanitary services, and no running water. See picture below.</p>  <p><i>Non-functional Toilets</i></p> <p>Further, there were no security lights.</p>
2	Sefula	<p>There was no water and power was not connected at the market.</p>



No.	Name of Market	Observation
3	Imwiko	The market shelter was not roofed and the ablution block was non-functional.
4	Central	<p>The guard house had a cracked wall from the floor to the roof and the revenue collector's office at the ablution block had a worn-out floor and was not painted. See picture below.</p>  <p><i>Revenue Collector's office</i></p> <p>Further, the ablution block had no running water.</p>

54 Mwandi Town Council

54.1 Audit Findings

An examination of financial and other records maintained at Mwandi Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to Recover Funds

On 2nd September 2019, a foreman at Mumbwa Town Council, was charged with misuse of Council property, resulting in damage to a Toyota Hilux registration number ALZ 8966. Consequently, the officer was charged an amount of K74,773 out of which K22,136 was recovered at Mumbwa Town Council as at 31st August 2020.

A review of correspondence dated 29th September 2020 revealed that on 15th September 2020, the officer was transferred to Mwandi Town Council with an instruction for the local authority to recover the balance of K52,637 through the payroll.



However, as at 30th September 2025, the local authority had not initiated recoveries in respect of the outstanding balance.

b. Failure to Report Lost Laptop

Regulation 48 (1) (2) (3) of the Public Finance Management (Public Stores) Regulations of 2022 stipulates that an office holder who loses tools and equipment shall immediately report, in writing, to the Controlling Officer. A Controlling Officer shall, on receipt of a report referred to under sub regulation (1), investigate the loss and submit a report to the head of department. The head of department shall submit the report received under sub regulation (2) to the controlling officer, Accountant-General and Auditor General.

Contrary to the Regulation, an officer at the local authority did not report the loss of an HP Laptop whose value could not be ascertained which was lost on 18th November 2024.

As at 30th September 2025, no action had been taken against the officer.

c. Failure to Implement Planned Capital Projects

During the period under review, the local authority received amounts totalling K6,080,312 for implementation of three (3) capital projects.

However, as at 30th September 2025, the projects had not been implemented. See table 1 below.

Table 1: Projects not Implemented

No.	Name of Project	Amount K	Project Status
1	Construction of Bar and Restaurant	1,534,268	Unimplemented
2	Construction of Simungoma Lodge	816,310	Unimplemented
3	Electrifying, fencing and Graveling of a Trucking Bay	3,729,734	Unimplemented
	Total	6,080,312	



55 Nkeyema Town Council

55.1 Audit Findings

An examination of financial and other records maintained at Nkeyema Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Delayed Rehabilitation of an Office Block

On 25th October 2024, Nkeyema Town Council engaged Uyoye Contractors for the rehabilitation of an old office block at a contract sum of K476,127 with a completion period of five (5) months commencing on 10th November 2024 and ending on 10th April 2025.

The scope of works included demolition and disposal, foundation excavation, surface treatment, form works, concrete works, superstructure block work, roofing and rainwater disposal, carpentry, joinery and ironmongery, floor and wall finishing, metal work, electrical installation, floor and wall finishes, glazing, painting, decorating and external works.

As at 30th September 2025, the contractor had been paid amounts totalling K297,071 leaving a balance of K179,056.

A physical inspection carried out in September 2025, revealed that the project had not been completed five (5) months after the expected completion date. The outstanding works included surface treatment, flooring, plastering, electrical installation, glazing, painting, decoration and external works.

56 Senanga Town Council

56.1 Audit Findings

An examination of financial and other records maintained at Senanga Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Failure to provide Sanitation Facilities - Kaprive Market

Section 10 (a) of the First Schedule to Section 16 (2) of the Local Government Act No 2 of 2019 stipulates that a local authority shall, in relation to sanitation and



drainage, (a) establish and maintain sanitary convenience and ablution facilities and require, whenever necessary, the establishment and maintenance of those facilities.

A physical inspection of the market carried out in September 2025 revealed that it was operating without the local authority providing sanitary convenience and ablution facilities to the community. See picture below.



Fully functional Kaprive Market without water and toilets

b. Abandoned Market Shelters at Limoneno Market

Section 11(n) of the Public Finance Management Act No. 1 of 2018 states, “A Controlling Officer is responsible for the management and safeguarding of public assets.”

Contrary to the Regulation, a physical inspection carried out in September 2025 at Limoneno market shelter revealed that out of forty-six (46) stands, only eight (8) stands were occupied. The other stands were abandoned due to dilapidation of the market.

Further, the ablution block at the market which was constructed in 2021 had no running water since 2022 and was non-functional as at 30th September 2025. See pictures below.



Non-functional ablution block



Abandoned market shelter



57 Shang'ombo Town Council

57.1 Audit Findings

An examination of financial and other records maintained at Shang'ombo Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Irregular Payment of Remote Hardship Allowance

Public Service Management Circular No. B 2 of 2010 classifies and categorises a station as urban, rural and remote.

Contrary to the Circular, fifty-eight (58) officers at the local authority who were entitled to rural hardship allowance in amounts totalling K637,399 were instead paid remote hardship allowance in amounts totalling K796,749 resulting in an overpayment of K159,350.

b. Management of Infrastructure

i. Failure to Operate the Council Lodge

In 2023, Shang'ombo Town Council engaged Rasaka Contractors Limited to construct the council lodge at a contract sum of K840,084 within Shang'ombo Central Business District with the aim of generating revenue.

As at 30th September 2025, amounts totalling K733,201 had been paid to the contractor leaving a balance of K106,883.

A physical inspection carried out in September 2025 revealed that although the lodge had been completed and handed over in December 2024, it was not in operation nine (9) months after completion. See pictures below.



Completed Council Lodge



One of the furnished rooms



ii. Market Shelter Operating without an Ablution Block

Section 10 (a) of the First Schedule to Section 16 (2) of the Local Government Act No 2 of 2019 stipulates that a local authority shall, in relation to sanitation and drainage, (a) establish and maintain sanitary convenience and ablution facilities and require, whenever necessary, the establishment and maintenance of those facilities.

A physical inspection carried out in September 2025 at Natukoma market revealed that the market was operating without an ablution block for use by the traders thereby posing a health hazard. See picture below.



Natukoma market without an ablution block

58 Sioma Town Council

58.1 Audit Findings

An examination of financial and other records maintained at the Sioma Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in May 2025 revealed the following:

a. Management of Infrastructure

i. Delayed Completion - Construction of Guest Rooms

On 20th May 2024, Sioma Town Council engaged Graceland Clearing and Forwarding for the construction of eight (8) guest rooms at a contract sum of K799,460 with a completion period of four (4) months commencing on 20th May 2024 and ending on 20th September 2024.



The scope of works included substructure, concrete works, masonry and roofing, carpentry, joinery and ironmongery, metal work, electrical installation, plumbing, floor, wall and ceiling finishes, and external works.

As at 31st May 2025, amounts totalling K543,144 had been paid to the contractor leaving a balance of K256,316.

A physical inspection carried out in May 2025, revealed that the project had not been completed eight (8) months after the expected completion date. The outstanding works included carpentry, joinery, and ironmongery, electrical installation, plumbing, external works, flooring and ceiling finishes.

Further, as at 30th September 2025, the contract had expired and the contractor was not on site. See pictures below.



Incomplete construction of guest rooms at the Council

ii. Delayed Completion of Works at the Council Motel

On 18th December 2024, Sioma Town Council engaged Assured Contractor Zambia Limited to upgrade a borehole and complete Phase one (1) of the bar at the Council Motel at a contract sum of K341,865. The contract period was two (2) months from 18th December 2024 to 18th February 2025.

The scope of works included; upgrade of a borehole, substructure works, carpentry, joinery and ironmongery, plumbing, electrical installations, floor wall and ceiling finishes, glazing, painting and decorating and external works.

As at 31st May 2025, amounts totalling K208,292 had been paid to the contractor leaving a balance of K133,573.



A physical inspection carried in May 2025 revealed that the project had not been completed four (4) months after the expected date of completion. The outstanding works included plumbing, floor, wall and ceiling finishes, and external works. Further, the contract had expired and the contractor was not on site.

b. Management of Sector Grant Account

i. Misapplication of Funds – Pontoon Operations

During the period under review, the Ministry disbursed amounts totalling K194,785 to the local authority to support pontoon operations under the devolved functions programme.

However, a review of accounting records revealed that out of the K194,785, the local authority misapplied funds totalling K101,622 on daily subsistence allowance and fuel for the officers attending budget preparations.

As at 30th September 2025, the misapplied funds had not been reimbursed.

ii. Management of Cash for Work Programme - Unacquitted Payments

Regulation 68 (1) (a) of the Public Finance Management (General) Regulations of 2020 stipulates that payments made through a third party should be supported with a receipt or acquittal sheet.

Contrary to the Regulation, payments in amounts totalling K50,760 made to various stakeholders as transport refund for attending the cash for work roll out meeting were not acquitted by the beneficiaries.

59 Sesheke Town Council

59.1 Audit Findings

An examination of financial and other records maintained at Sesheke Town Council for the financial year ended 31st December 2024 and a physical inspection of selected projects carried out in September 2025 revealed the following:

a. Prolonged Maintenance of Retired Staff on the Payroll

The Public Service Management Division Circular No. B1 of 2019 provides that employees who are separated through retirement on attainment of retirement age,



retirement in public interest, posthumous retirement, retrenchment and invalidity should be retained on the payroll until pension benefits are paid in full.

A review of records revealed that the local authority had four (4) retirees on the payroll that had retired between 2014 and 2018. A scrutiny of personal files revealed that the retirees had been on the payroll for prolonged periods ranging from sixty (60) to ninety-six (96) months due to failure by the local authority to settle their dues.

In particular, one (1) retiree whose dues were K182,240 had been retained on the payroll for ninety-six (96) months since 13th July 2017 and was paid salaries amounting to K854,280 which were four (4) times higher than the retirement dues.

60 Conclusion

The 2024 Report highlights operational weaknesses within local authorities. It is critical that these weaknesses are addressed in order to ensure effective service delivery and the fulfilment of the mandates for the respective Council as well as support the effective implementation of the Decentralisation Policy as well as the 8th National Development Plan. This will in turn promote efficient resource management which will ultimately benefit the well-being of the Zambia people.



61 Recommendations

To enhance Public Financial Management and ensure local authorities operate within the prescribed Financial Management and Accounting Framework outlined in key legal instruments, including the Constitution of Zambia (Amendment) Act No. 2 of 2016, Public Finance Management Act No. 1 of 2018, Public Procurement Act No. 8 of 2020, and the Local Government Act No. 2 of 2019, while also supporting the Decentralization Policy and the 8th National Development Plan, the following recommendations are made:

- a. **Timely Achievement of Annual Targets:** Local Authorities should ensure that set annual targets are met within the stipulated timelines.
- b. **Economic Utilisation of Project Funds:** Funds allocated for projects should be used efficiently, with effective management practices in place to achieve desired outcomes and maximize social and economic impact.
- c. **Effective Revenue and Expenditure Management:** Principal Officers must:
 - i. Adhere strictly to relevant laws, regulations, and circulars.
 - ii. Take effective steps to collect all revenue due to the government.
 - iii. Prevent irregular, wasteful expenditure, fund misapplication, theft, or loss due to negligence or criminal conduct.
 - iv. Initiate immediate disciplinary action against erring officers.
 - v. Implement timely and appropriate action on internal and external audit recommendations.
- d. **Compliance with Procurement Procedures:** Local Authorities must ensure strict adherence to procurement regulations and contractual provisions to enhance accountability and transparency.
- e. **Robust Record-Keeping Systems:** Local Authorities should develop and implement reliable mechanisms to maintain data integrity and prevent the loss of vital information.
- f. **Addressing Human Resource Deficiencies:** Local Authorities should resolve staffing gaps in their organisational structures to improve operational efficiency.



- g. Timely Remittance of Statutory Contributions:** Principal Officers must ensure all statutory contributions and taxes are remitted promptly to the respective institutions.
- h. Cash for Work Programme:** Local Authorities should ensure that they adhere to the provisions of the Cash for Work Programme operational Guidelines in the implementation of the programme.
- i. Utilisation of Zambia Devolution Support Programme Funds:** Local Authorities should ensure that the funds are efficiently utilised, with effective management practices in place to achieve desired outcomes and maximise social and economic impact of the programme.

By implementing these measures, local authorities can strengthen financial management, improve service delivery, and support Zambia's broader developmental goals.



Appendices

Appendix 1: Audit Opinion

No.	Name of Council	2023 Opinion	2024 Opinion
1	Chadiza Town Council	Unqualified	Unqualified
2	Chama Town Council	Unqualified	Unqualified
3	Chasefu Town Council	Unqualified	Unqualified
4	Chavuma Town Council	Unqualified	Unqualified
5	Chembe Town Council	Unqualified	Unqualified
6	Chibombo Town Council	Unqualified	Unqualified
7	Chienge Town Council	Unqualified	Unqualified
8	Chifunabuli Town Council	Unqualified	Unqualified
9	Chikankata Town Council	Unqualified	Unqualified
10	Chilanga Town Council	Unqualified	Unqualified
11	Chililabombwe Municipal Council	Unqualified	Unqualified
12	Chilubi Town Council	Unqualified	Unqualified
13	Chingola Municipal Council	Unqualified	Unqualified
14	Chinsali Municipal Council	Unqualified	Unqualified
15	Chipangali Town Council	Unqualified	Unqualified
16	Chipata City Council	Unqualified	Unqualified
17	Chipili Town Council	Unqualified	Unqualified
18	Chirundu Town Council	Unqualified	Unqualified
19	Chisamba Town Council	Unqualified	Unqualified
20	Chitambo Town Council	Unqualified	Unqualified
21	Choma Municipal Council	Unqualified	Unqualified
22	Chongwe Municipal Council	Unqualified	Unqualified
23	Gwembe Town Council	Unqualified	Unqualified
24	Ikelenge Town Council	Unqualified	Unqualified
25	Isoka Town Council	Unqualified	Unqualified
26	Itezhi Tezhi Town Council	Unqualified	Unqualified
27	Kabompo Town Council	Unqualified	Unqualified
28	Kabwe Municipal Council	Unqualified	Unqualified
29	Kafue Town Council	Unqualified	Unqualified
30	Kalabo Town Council	Unqualified	Unqualified
31	Kalomo Town Council	Unqualified	Unqualified
32	Kalulushi Municipal Council	Unqualified	Unqualified
33	Kalumbila Town Council	Unqualified	Unqualified
34	Kanchibiya Town Council	Unqualified	Unqualified
35	Kaoma Town Council	Unqualified	Unqualified
36	Kapiri Mposhi Town Council	Unqualified	Qualified
37	Kaputa Town Council	Unqualified	Unqualified
38	Kasama Municipal Council	Unqualified	Unqualified
39	Kasempa Town Council	Unqualified	Unqualified



No.	Name of Council	2023 Opinion	2024 Opinion
40	Kasenengwa Town Council	Unqualified	Unqualified
41	Katete Town Council	Unqualified	Unqualified
42	Kawambwa Town Council	Unqualified	Unqualified
43	Kazungula Town Council	Unqualified	Unqualified
44	Kitwe City Council	Unqualified	Unqualified
45	Lavushimanda Town Council	Unqualified	Unqualified
46	Limulunga Town Council	Unqualified	Unqualified
47	Livingstone City Council	Qualified	Unqualified
48	Luampa Town Council	Unqualified	Unqualified
49	Luangwa Town Council	Unqualified	Unqualified
50	Luano Town Council	Unqualified	Unqualified
51	Luanshya Municipal Council	Unqualified	Unqualified
52	Lufwanyama Town Council	Unqualified	Unqualified
53	Lukulu Town Council	Unqualified	Unqualified
54	Lumezi Town Council	Unqualified	Unqualified
55	Lundazi Town Council	Unqualified	Unqualified
56	Lunga Town Council	Unqualified	Unqualified
57	Lunte Town Council	Unqualified	Unqualified
58	Lupososhi Town Council	Unqualified	Unqualified
59	Lusaka City Council	Unqualified	Unqualified
60	Lusangazi Town Council	Unqualified	Unqualified
61	Luwingu Town Council	Unqualified	Unqualified
62	Mafinga Town Council	Unqualified	Unqualified
63	Mambwe Town Council	Unqualified	Unqualified
64	Mansa Municipal Council	Unqualified	Unqualified
65	Manyinga Town Council	Unqualified	Unqualified
66	Masaiti Town Council	Unqualified	Unqualified
67	Mazabuka Municipal Council	Unqualified	Unqualified
68	Mbala Municipal Council	Unqualified	Unqualified
69	Milenge Town Council	Unqualified	Unqualified
70	Mitete Town Council	Unqualified	Unqualified
71	Mkushi Town Council	Unqualified	Unqualified
72	Mongu Municipal Council	Unqualified	Unqualified
73	Monze Town Council	Unqualified	Unqualified
74	Mpika Town Council	Unqualified	Unqualified
75	Mpongwe Town Council	Unqualified	Unqualified
76	Mporokoso Town Council	Unqualified	Unqualified
77	Mpulungu Town Council	Unqualified	Unqualified
78	Mufulira Municipal Council	Unqualified	Unqualified
79	Mufumbwe Town Council	Unqualified	Unqualified
80	Mulobezi Town Council	Unqualified	Unqualified
81	Mumbwa Town Council	Unqualified	Unqualified
82	Mungwi Town Council	Unqualified	Unqualified
83	Mushindamo Town Council	Unqualified	Unqualified



No.	Name of Council	2023 Opinion	2024 Opinion
84	Mwandi Town Council	Unqualified	Unqualified
85	Mwansabombwe Town Council	Unqualified	Unqualified
86	Mwense Town Council	Unqualified	Unqualified
87	Mwinilunga Town Council	Unqualified	Unqualified
88	Nakonde Town Council	Unqualified	Unqualified
89	Nalolo Town Council	Unqualified	Unqualified
90	Namwala Town Council	Unqualified	Unqualified
91	Nchelenge Town Council	Qualified	Unqualified
92	Ndola City Council	Qualified	Unqualified
93	Ngabwe Town Council	Unqualified	Qualified
94	Nkeyema Town Council	Unqualified	Unqualified
95	Nsama Town Council	Unqualified	Unqualified
96	Nyimba Town Council	Unqualified	Unqualified
97	Pemba Town Council	Unqualified	Unqualified
98	Petauke Town Council	Unqualified	Unqualified
99	Rufunsa Town Council	Unqualified	Unqualified
100	Samfya Town Council	Unqualified	Unqualified
101	Senanga Town Council	Unqualified	Unqualified
102	Senga Hill Town Council	Unqualified	Unqualified
103	Serenje Town Council	Unqualified	Unqualified
104	Sesheke Town Council	Unqualified	Unqualified
105	Shangombo Town Council	Unqualified	Unqualified
106	Shibuyunji Town Council	Unqualified	Unqualified
107	Shiwang'andu Town Council	Unqualified	Unqualified
108	Siavonga Town Council	Unqualified	Unqualified
109	Sinda Town Council	Unqualified	Unqualified
110	Sinazongwe Town Council	Unqualified	Unqualified
111	Sikongo Town Council	Unqualified	Unqualified
112	Sioma Town Council	Unqualified	Unqualified
113	Solwezi Municipal Council	Unqualified	Unqualified
114	Vubwi Town Council	Unqualified	Unqualified
115	Zambezi Town Council	Unqualified	Unqualified
116	Zimba Town Council	Unqualified	Unqualified



Appendix 2: Budget, Funding and Expenditure

No.	Province	Name of Council	Budgeted Amount K	Amount Received K	Variance K	Brought forward funds K	Total funds available K	Amount Spent K	Unspent Funds K
1	Central	Chibombo Town Council	74,501,037	58,245,551	(16,255,486)	993,525	59,239,076	38,177,855	21,061,221
2	Central	Chisamba Town Council	32,368,607	37,094,366	4,725,759	831,548	37,925,914	25,859,896	12,066,018
3	Central	Chitambo Town Council	33,109,990	22,880,536	(10,229,454)	2,124,531	25,005,067	17,579,356	7,425,711
4	Central	Kabwe Municipal Council	79,457,385	84,334,364	4,876,979	7,403,587	91,737,951	84,842,888	6,895,063
5	Central	Kapiri Mposhi Town Council	101,544,429	58,681,158	(42,863,271)	3,208,461	61,889,619	48,764,853	13,124,766
6	Central	Luano Town Council	31,897,839	26,323,033	(5,574,806)	1,725,193	28,048,226	20,235,033	7,813,193
7	Central	Mkushi Town Council	32,788,474	34,203,735	1,415,261	2,668,071	36,871,806	27,043,462	9,828,344
8	Central	Mumbwa Town Council	45,335,565	69,034,277	23,698,712	2,138,154	71,172,431	42,860,870	28,311,561
9	Central	Ngabwe Town Council	27,428,009	40,288,312	12,860,303	5,906,080	46,194,392	22,938,052	23,256,340
10	Central	Serenje Town Council	51,374,409	35,625,330	(15,749,079)	2,471,526	38,096,856	27,280,700	10,816,156
11	Central	Shibuyunji Town Council	36,277,515	27,835,694	(8,441,821)	1,069,050	28,904,744	24,350,205	4,554,539
12	Copperbelt	Chililabombwe Municipal Council	117,322,849	111,961,659	(5,361,190)	2,956,783	114,918,442	107,643,728	7,274,714
13	Copperbelt	Chingola Municipal Council	140,826,421	138,555,479	(2,270,942)	2,435,036	140,990,515	120,774,768	20,215,747
14	Copperbelt	Kalulushi Municipal Council	140,978,677	130,261,665	(10,717,012)	5,360,915	135,622,580	118,416,818	17,205,762
15	Copperbelt	Kitwe City Council	294,551,666	328,634,964	34,083,298	4,850,218	333,485,182	310,767,151	22,718,031
16	Copperbelt	Luanshya Municipal Council	86,134,372	71,733,286	(14,401,086)	2,438,791	74,172,077	69,017,006	5,155,071
17	Copperbelt	Lufwanyama Town Council	45,207,773	47,239,166	2,031,393	8,103,337	55,342,503	44,325,239	11,017,264
18	Copperbelt	Masaiti Town Council	46,967,674	42,976,402	(3,991,272)	4,277,155	47,253,557	33,403,570	13,849,987
19	Copperbelt	Mpongwe Town Council	45,208,648	38,869,213	(6,339,435)	2,730,556	41,599,769	28,075,797	13,523,972
20	Copperbelt	Mufulira Municipal Council	94,020,893	88,788,577	(5,232,316)	4,899,587	93,688,164	84,023,178	9,664,986
21	Copperbelt	Ndola City Council	175,820,562	171,384,632	(4,435,930)	10,982,882	182,367,514	175,041,119	7,326,395
22	Eastern	Chadiza Town Council	27,618,479	28,388,011	769,532	2,411,312	30,799,323	24,038,778	6,760,545
23	Eastern	Chama Town Council	25,108,535	32,098,472	6,989,937	1,209,569	33,308,041	19,331,933	13,976,108
24	Eastern	Chasefu Town Council	22,314,383	24,967,099	2,652,716	2,784,555	27,751,654	19,625,513	8,126,141
25	Eastern	Chipangali Town Council	50,424,579	32,766,558	(17,658,021)	1,587,273	34,353,831	25,455,084	8,898,747
26	Eastern	Chipata City Council	88,892,750	71,971,173	(16,921,577)	- 56,979	71,914,194	57,481,455	14,432,739



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Budgeted Amount K	Amount Received K	Variance K	Brought forward funds K	Total funds available K	Amount Spent K	Unspent Funds K
27	Eastern	Kasenengwa Town Council	23,300,151	29,242,099	5,941,948	4,820,190	34,062,289	15,847,833	18,214,456
28	Eastern	Katete Town Council	30,397,351	42,684,765	12,287,414	1,563,461	44,248,226	35,591,019	8,657,207
29	Eastern	Lumezi Town Council	23,550,891	26,349,708	2,798,817	2,615,542	28,965,250	23,618,163	5,347,087
30	Eastern	Lundazi Town Council	22,729,933	30,486,626	7,756,693	2,318,967	32,805,593	26,952,577	5,853,016
31	Eastern	Lusangazi Town Council	22,788,939	26,595,342	3,806,403	2,149,858	28,745,200	16,927,216	11,817,984
32	Eastern	Mambwe Town Council	29,654,458	31,323,604	1,669,146	2,075,448	33,399,052	25,024,726	8,374,326
33	Eastern	Nyimba Town Council	30,806,955	30,040,217	(766,738)	829,519	30,869,736	28,069,656	2,800,080
34	Eastern	Petauke Town Council	34,382,237	43,901,592	9,519,355	1,923,475	45,825,067	26,322,951	19,502,116
35	Eastern	Sinda Town Council	38,971,521	31,396,705	(7,574,816)	1,942,965	33,339,670	24,703,891	8,635,779
36	Eastern	Vubwi Town Council	23,467,650	22,532,908	(934,742)	1,277,049	23,809,957	18,797,447	5,012,510
37	Luapula	Chembe Town Council	26,165,160	19,313,550	(6,851,610)	1,381,300	20,694,850	20,822,492	(127,642)
38	Luapula	Chienge Town Council	26,520,677	18,958,477	(7,562,200)	943,840	19,902,317	15,697,402	4,204,915
39	Luapula	Chifunabuli Town Council	23,990,699	16,542,295	(7,448,404)	568,901	17,111,196	14,332,461	2,778,735
40	Luapula	Chipili Town Council	23,742,239	16,983,030	(6,759,209)	1,321,348	18,304,378	13,416,057	4,888,321
41	Luapula	Kawambwa Town Council	33,144,761	22,363,952	(10,780,809)	10,200,394	32,564,346	26,043,133	6,521,213
42	Luapula	Lunga Town Council	21,702,348	16,721,800	(4,980,548)	941,874	17,663,674	12,357,392	5,306,282
43	Luapula	Mansa Municipal Council	45,611,599	41,796,200	(3,815,399)	3,241,898	45,038,098	41,418,533	3,619,565
44	Luapula	Milenge Town Council	23,572,023	17,810,691	(5,761,332)	10,343	17,821,034	14,486,956	3,334,078
45	Luapula	Mwansabombwe Town Council	33,796,428	18,619,549	(15,176,879)	867,846	19,487,395	16,528,248	2,959,147
46	Luapula	Mwense Town Council	16,885,211	14,050,245	(2,834,966)	2,991,311	17,041,556	15,965,335	1,076,221
47	Luapula	Nchelenge Town Council	29,293,521	22,615,023	(6,678,498)	22,114,500	44,729,523	36,547,589	8,181,934
48	Luapula	Samfya Town Council	38,741,583	21,396,882	(17,344,701)	2,636,028	24,032,910	18,553,324	5,479,586
49	Lusaka	Chilanga Town Council	47,646,101	41,705,704	(5,940,397)	14,944,735	56,650,439	41,592,345	15,058,094
50	Lusaka	Chongwe Municipal Council	119,637,918	87,036,580	(32,601,338)	3,874,388	90,910,968	87,229,043	3,681,925
51	Lusaka	Kafue Town Council	54,178,200	55,037,895	859,695	2,742,770	57,780,665	49,516,779	8,263,886
52	Lusaka	Luangwa Town Council	27,921,053	23,158,231	(4,762,822)	1,312,134	24,470,365	21,119,359	3,351,006
53	Lusaka	Lusaka City Council	517,640,671	495,853,336	(21,787,335)	21,381,911	517,235,247	466,039,903	51,195,344
54	Lusaka	Rufunsa Town Council	26,672,598	29,650,828	2,978,230	1,266,173	30,917,001	23,041,522	7,875,479



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Budgeted Amount K	Amount Received K	Variance K	Brought forward funds K	Total funds available K	Amount Spent K	Unspent Funds K
55	Muchinga	Chinsali Municipal Council	29,450,395	28,178,498	(1,271,897)	(939,370)	27,239,128	23,554,754	3,684,374
56	Muchinga	Isoka Town Council	27,704,294	20,638,702	(7,065,592)	913,074	21,551,776	16,007,626	5,544,150
57	Muchinga	Kanchibiya Town Council	22,971,424	21,755,755	(1,215,669)	3,851,706	25,607,461	17,313,919	8,293,542
58	Muchinga	Lavushimanda Town Council	22,696,315	20,676,914	(2,019,401)	1,396,178	22,073,092	14,788,076	7,285,016
59	Muchinga	Mafinga Town Council	24,412,698	29,697,924	5,285,226	3,948,204	33,646,128	21,399,945	12,246,183
60	Muchinga	Mpika Town Council	39,222,837	44,502,634	5,279,797	634,447	45,137,081	33,432,357	11,704,724
61	Muchinga	Nakonde Town Council	55,317,351	56,011,672	694,321	2,270,991	58,282,663	52,011,553	6,271,110
62	Muchinga	Shiwang'andu Town Council	24,347,373	23,708,778	(638,595)	830,097	24,538,875	16,058,837	8,480,038
63	Northern	Chilubi Town Council	27,020,923	19,715,645	(7,305,278)	1,784,445	21,500,090	16,767,380	4,732,710
64	Northern	Kaputa Town Council	26,389,305	20,343,510	(6,045,795)	2,922,461	23,265,971	16,499,060	6,766,911
65	Northern	Kasama Municipal Council	46,137,532	47,999,221	1,861,689	2,863,011	50,862,232	47,456,205	3,406,027
66	Northern	Lunte Town Council	20,679,408	17,698,351	(2,981,057)	1,868,612	19,566,963	15,432,517	4,134,446
67	Northern	Lupososhi Town Council	22,867,522	15,932,382	(6,935,140)	842,266	16,774,648	13,430,738	3,343,910
68	Northern	Luwingu Town Council	20,019,735	18,388,147	(1,631,588)	1,950,063	20,338,210	16,187,719	4,150,491
69	Northern	Mbala Municipal Council	28,317,829	24,537,225	(3,780,604)	1,434,248	25,971,473	23,898,192	2,073,281
70	Northern	Mporokoso Town Council	22,596,747	16,674,153	(5,922,594)	1,317,642	17,991,795	14,340,851	3,650,944
71	Northern	Mpulungu Town Council	29,645,966	21,897,364	(7,748,602)	151,689	22,049,053	18,746,918	3,302,135
72	Northern	Mungwi Town Council	28,346,638	20,693,893	(7,652,745)	6,928,592	27,622,485	22,197,632	5,424,853
73	Northern	Nsama Town Council	25,837,963	21,304,969	(4,532,994)	1,287,313	22,592,282	15,853,094	6,739,188
74	Northern	Senga Hill Town Council	24,349,740	18,383,640	(5,966,100)	1,031,060	19,414,700	14,629,495	4,785,205
75	North-Western	Chavuma Town Council	28,743,403	23,664,305	(5,079,098)	439,737	24,104,042	18,471,782	5,632,260
76	North-Western	Ikelenge Town Council	22,995,836	20,459,789	(2,536,047)	4,762,613	25,222,402	17,371,441	7,850,961
77	North-Western	Kabompo Town Council	25,719,689	26,258,775	539,086	1,469,287	27,728,062	20,797,980	6,930,082
78	North-Western	Kalumbila Town Council	215,175,213	204,370,746	(10,804,467)	1,963,987	206,334,733	178,870,994	27,463,739
79	North-Western	Kasempa Town Council	29,466,565	28,865,928	(600,637)	1,476,506	30,342,434	22,388,652	7,953,782
80	North-Western	Manyinga Town Council	25,805,849	26,268,975	463,126	357,577	26,626,552	18,309,720	8,316,832
81	North-Western	Mufumbwe Town Council	19,835,282	27,525,673	7,690,391	857,108	28,382,781	22,041,574	6,341,207
82	North-Western	Mushindamo Town Council	29,528,397	29,243,519	(284,878)	1,889,593	31,133,112	25,788,146	5,344,966



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Budgeted Amount K	Amount Received K	Variance K	Brought forward funds K	Total funds available K	Amount Spent K	Unspent Funds K
83	North-Western	Mwinilunga Town Council	33,412,500	32,039,079	(1,373,421)	3,001,626	35,040,705	20,830,550	14,210,155
84	North-Western	Solwezi Municipal Council	134,073,005	107,227,097	(26,845,908)	15,042,922	122,270,019	111,487,593	10,782,426
85	North-Western	Zambezi Town Council	28,721,187	26,268,883	(2,452,304)	2,275,888	28,544,771	20,907,624	7,637,147
86	Southern	Chikankata Town Council	43,434,693	39,872,770	(3,561,923)	9,235,927	49,108,697	33,293,563	15,815,134
87	Southern	Chirundu Town Council	49,126,545	44,260,260	(4,866,285)	1,470,418	45,730,678	39,143,287	6,587,391
88	Southern	Choma Municipal Council	44,317,611	57,818,401	13,500,790	2,700,653	60,519,054	53,286,602	7,232,452
89	Southern	Gwembe Town Council	28,859,056	26,893,990	(1,965,066)	1,203,531	28,097,521	19,200,565	8,896,956
90	Southern	Itezhi Tezhi Town Council	31,863,218	35,410,732	3,547,514	1,451,249	36,861,981	22,773,878	14,088,103
91	Southern	Kalomo Town Council	34,127,970	46,695,515	12,567,545	4,115,003	50,810,518	24,239,638	26,570,880
92	Southern	Kazungula Town Council	46,633,699	42,691,346	(3,942,353)	2,246,276	44,937,622	30,650,926	14,286,696
93	Southern	Livingstone City Council	89,818,310	89,401,082	(417,228)	5,958,765	95,359,847	89,149,618	6,210,229
94	Southern	Mazabuka Municipal Council	72,569,696	55,136,561	(17,433,135)	6,485,114	61,621,675	48,584,359	13,037,316
95	Southern	Monze Town Council	56,492,509	51,854,444	(4,638,065)	5,690,582	57,545,026	34,425,505	23,119,521
96	Southern	Namwala Town Council	48,412,002	34,275,780	(14,136,222)	902,497	35,178,277	29,306,672	5,871,605
97	Southern	Pemba Town Council	30,293,296	29,676,943	(616,353)	1,019,973	30,696,916	19,218,351	11,478,565
98	Southern	Siavonga Town Council	49,358,458	42,561,425	(6,797,033)	3,342,977	45,904,402	37,394,195	8,510,207
99	Southern	Sinazongwe Town Council	40,445,366	39,460,645	(984,721)	2,491,715	41,952,360	33,963,674	7,988,686
100	Southern	Zimba Town Council	43,324,666	27,326,738	(15,997,928)	111,614	27,438,352	18,310,174	9,128,178
101	Western	Kalabo Town Council	30,417,768	34,158,406	3,740,638	1,414,607	35,573,013	23,873,408	11,699,605
102	Western	Kaoma Town Council	38,452,302	29,013,248	(9,439,054)	4,473,783	33,487,031	22,196,475	11,290,556
103	Western	Limulunga Town Council	27,262,450	26,234,500	(1,027,950)	2,528,391	28,762,891	14,279,848	14,483,043
104	Western	Luampa Town Council	24,625,218	22,468,753	(2,156,465)	819,993	23,288,746	17,096,505	6,192,241
105	Western	Lukulu Town Council	27,700,704	36,905,352	9,204,648	3,195,913	40,101,265	35,293,772	4,807,493
106	Western	Mitete Town Council	24,685,583	22,831,529	(1,854,054)	1,918,126	24,749,655	15,286,913	9,462,742
107	Western	Mongu Municipal Council	44,615,137	45,311,424	696,287	6,140,050	51,451,474	42,767,394	8,684,080
108	Western	Mulobezi Town Council	22,838,656	22,458,690	(379,966)	464,726	22,923,416	15,425,293	7,498,123
109	Western	Mwandi Town Council	37,353,872	21,819,642	(15,534,230)	1,055,246	22,874,888	15,191,748	7,683,140
110	Western	Nalolo Town Council	30,160,918	24,059,673	(6,101,245)	1,420,117	25,479,790	20,031,046	5,448,744



Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*

No.	Province	Name of Council	Budgeted Amount K	Amount Received K	Variance K	Brought forward funds K	Total funds available K	Amount Spent K	Unspent Funds K
111	Western	Nkeyema Town Council	20,910,624	26,311,874	5,401,250	2,985,375	29,297,249	19,017,721	10,279,528
112	Western	Senanga Town Council	31,391,567	25,232,259	(6,159,308)	1,995,407	27,227,666	22,823,215	4,404,451
113	Western	Sesheke Town Council	32,079,771	28,116,164	(3,963,607)	2,313,066	30,429,230	24,814,216	5,615,014
114	Western	Shang'ombo Town Council	24,566,085	25,416,870	850,785	988,914	26,405,784	22,162,810	4,242,974
115	Western	Sikongo Town Council	22,478,063	23,882,345	1,404,282	1,467,593	25,349,938	19,473,698	5,876,240
116	Western	Sioma Town Council	27,599,510	27,519,301	(80,209)	3,034,624	30,553,925	19,255,049	11,298,876
		Total	5,702,418,640	5,315,319,354	(387,099,286)	357,234,682	5,672,554,036	4,583,120,701	1,089,433,335



Appendix 3: Adverse Performance on Locally Generated Revenue

No.	Province	Name of Council	Budget K	Actual K	Variance K	Percentage Not Achieve	Under-performed Revenue Streams
1	Central	Chibombo Town Council	29,216,662	20,058,977	(9,157,685)	-31%	Local Taxes, Fees & Charges, Levies, Permits, Commercial Venture
2	Central	Chisamba Town Council	10,867,532	7,058,255	(3,809,277)	-35%	Local Taxes, Fees & Charges, Permits, Commercial Venture
3	Central	Chitambo Town Council	1,680,154	1,605,201	(74,953)	-4%	Local Taxes, Fees and Charges, Licences, Levies and Commercial venture
4	Central	Kabwe Municipal Council	47,159,455	45,605,514	(1,553,941)	-3%	Fees & Charges, Licences, Levies and Commercial Venture
5	Central	Kapiri Mposhi Town Council	29,347,094	21,380,411	(7,966,683)	-27%	Local Taxes, Fees & Charges, Licences, Levies and Commercial Venture
6	Central	Luano Town Council	3,391,254	3,323,260	(67,994)	-2%	Local Taxes, Fees and Charges, Levies, Licences, Permits and
7	Central	Mkushi Town Council	10,212,747	7,919,621	(2,293,126)	-22%	Local Taxes, Fees and Charges, Levies and Commercial Venture
8	Central	Serenje Town Council	10,948,061	10,342,899	(605,162)	-6%	Local Taxes, Licences, Permits and Other income
9	Central	Shibuyunji Town Council	7,263,573	7,114,492	(149,081)	-2%	Local Taxes Licences, Levies, Permits and Other Receipts
10	Copperbelt	Chililabombwe Municipal Council	100,193,022	95,302,819	(4,890,203)	-5%	Local Taxes, Fees and Charges
11	Copperbelt	Kalulushi Municipal Council	122,597,713	110,286,165	(12,311,548)	-10%	Local Taxes and Levies
12	Copperbelt	Luanshya Municipal Council	53,062,909	50,745,816	(2,317,093)	-4%	Local Taxes, Fees and Charges, Licences and Other Receipts
13	Copperbelt	Masaiti Town Council	23,289,264	15,898,143	(7,391,121)	-32%	Fees & Charges, Licences, Permits and Commercial Venture
14	Copperbelt	Mufulira Municipal Council	70,377,880	68,492,840	(1,885,040)	-3%	Local Taxes, Licences, Levies and Permits
15	Copperbelt	Ndola City Council	135,264,286	128,501,392	(6,762,894)	-5%	Local Taxes, Fees and Charges, Levies and Commercial Venture



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Budget K	Actual K	Variance K	Percentage Not Achieve	Under-performed Revenue Streams
16	Eastern	Chasefu Town Council	1,113,783	603,500	(510,283)	-46%	Fees and Charges, Licences and Levies
17	Eastern	Chipata City Council	61,255,547	34,935,566	(26,319,981)	-43%	Local Taxes, Fees and Charges, Licences, Permits and Other Receipts
18	Eastern	Kasenengwa Town Council	2,679,940	1,517,105	(1,162,835)	-43%	Fees and Charges, Levies and Other Receipts
19	Eastern	Katete Town Council	6,466,405	5,070,832	(1,395,573)	-22%	Local Taxes, Fees and Charges, Licences, Permits, Levies and Commercial Venture
20	Eastern	Lumezi Town Council	873,144	689,344	(183,800)	-21%	Local Taxes, Fees and Charges, Licences, Levies and Commercial Venture
21	Eastern	Lusangazi Town Council	1,333,856	709,188	(624,668)	-47%	Local Taxes, Fees and Charges, Licences, Levies and Permits
22	Eastern	Mambwe Town Council	6,091,837	5,411,627	(680,210)	-11%	Fees and charges, Licences, Permits, Commercial Venture and Other Receipts
23	Eastern	Nyimba Town Council	7,228,000	5,979,022	(1,248,978)	-17%	Local Taxes, Levies, Permits, Commercial venture and Other Receipts
24	Eastern	Sinda Town Council	5,292,275	1,869,269	(3,423,006)	-65%	Local Taxes, Permits, Commercial Venture and Other Receipts
25	Eastern	Vubwi Town Council	1,082,800	758,943	(323,857)	-30%	Fees and Charges, Levies, Licences and Commercial Venture
26	Luapula	Chiengwe Town Council	2,628,076	2,153,428	(474,648)	-18%	Commercial Venture, Fees and Charges.
27	Luapula	Chifunabuli Town Council	2,208,970	1,132,691	(1,076,279)	-49%	Fees and Charges, Levies, Permits and Other Receipts
28	Luapula	Chipili Town Council	3,370,537	555,698	(2,814,839)	-84%	Local Taxes, Fees and Charges, Licences, Levies, Permits and Commercial Venture
29	Luapula	Kawambwa Town Council	7,418,704	4,890,320	(2,528,384)	-34%	Local Taxes, Fees and Charges, Levies
30	Luapula	Lunga Town Council	252,658	70,859	(181,799)	-72%	Fees and charges, Licences, Permits and Commercial Venture
31	Luapula	Mwansabombwe Town Council	2,884,388	2,154,064	(730,324)	-25%	Local Taxes, Fees and Charges
32	Luapula	Mwense Town Council	6,362,775	4,180,467	(2,182,308)	-34%	Local Taxes and Commercial Venture



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Budget K	Actual K	Variance K	Percentage Not Achieve	Under-performed Revenue Streams
33	Luapula	Nchelenge Town Council	4,830,155	3,206,934	(1,623,221)	-34%	Local Taxes, Fees & Charges and Commercial Venture
34	Lusaka	Chilanga Town Council	23,599,362	17,583,245	(6,016,117)	-25%	Local Taxes, Licences, Levies, Permits
35	Lusaka	Chongwe Municipal Council	106,129,740	55,551,608	(50,578,132)	-48%	Local Taxes, Fees and Charges, Licences and Permits
36	Lusaka	Kafue Town Council	28,455,398	27,634,806	(820,592)	-3%	Local Taxes, Fees and Charges
37	Muchinga	Isoka Town Council	5,325,700	4,463,472	(862,228)	-16%	Local Taxes, Fees and Charges, Licences and Other Receipts
38	Muchinga	Kanchibiya Town Council	1,323,427	1,313,284	(10,143)	-1%	Local Taxes, Permits, Levies and Other Receipts
39	Muchinga	Lavushimanda Town Council	1,953,807	1,593,043	(360,764)	-18%	Fees and Charges, Licences, Levies, Permits and Other Receipts
40	Muchinga	Shiwang'andu Town Council	2,029,321	1,460,892	(568,429)	-28%	Local Taxes, Fees and Charges.
41	Northern	Chilubi Town Council	1,313,256	782,856	(530,400)	-40%	Local Taxes, Fees and Charges, Licences and Permits
42	Northern	Lupososhi Town Council	3,517,860	923,743	(2,594,117)	-74%	Fees and Charges, Levies, Permits
43	Northern	Mporokoso Town Council	1,582,976	1,150,829	(432,147)	-27%	Local Taxes, fees and charges, levies and Licences
44	Northern	Mungwi Town Council	2,075,450	1,486,801	(588,649)	-28%	Local Taxes, Fees and Charges, Licences, Levies and Permits
45	Northern	Nsama Town Council	4,013,205	841,712	(3,171,493)	-79%	Local Taxes, Fees and Charges, Licences and Permits
46	Northern	Senga Hill Town Council	1,288,922	1,078,688	(210,234)	-16%	Local Taxes, Fees and Charges and Levies
47	North-Western	Chavuma Town Council	5,270,916	2,128,030	(3,142,886)	-60%	Local Taxes, Fees and Charges, Levies, Permits and Other Receipts
48	North-Western	Ikelenge Town Council	4,929,337	3,366,529	(1,562,808)	-32%	Fees and Charges, Levies, Permits and Commercial Venture and Other Receipts
49	North-Western	Kalumbila Town Council	196,716,524	187,017,435	(9,699,089)	-5%	Local Taxes, Fees and Charges, Licences, Permits and Other Receipts
50	North-Western	Kasempa Town Council	7,292,304	5,910,591	(1,381,713)	-19%	Local Taxes, Licences, Levies.



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Budget K	Actual K	Variance K	Percentage Not Achieve	Under-performed Revenue Streams
51	North-Western	Manyinga Town Council	13,668,514	12,385,521	(1,282,993)	-9%	Fees and Charges, Licences, Permits and Other Receipts
52	North-Western	Mwinilunga Town Council	9,527,762	4,434,807	(5,092,955)	-53%	Local Taxes, Fees and Charges, Licences, Levies, Permits
53	North-Western	Solwezi Municipal Council	118,111,769	86,811,964	(31,299,805)	-27%	Local Taxes, Fees and Charges, Licences and Other Receipts
54	North-Western	Zambezi Town Council	4,209,075	2,703,780	(1,505,295)	-36%	Local Taxes, Fees and Charges, Licences, Levies and Permits
55	Southern	Chirundu Town Council	30,102,802	24,016,797	(6,086,005)	-20%	Fees and Charges, Commercial Venture and Other Receipts
56	Southern	Itezhi Tezhi Town Council	10,478,397	8,981,424	(1,496,973)	-14%	Local Taxes, Fees and Charges, Licences, Permits and Other Receipts
57	Southern	Kalomo Town Council	9,494,368	5,827,813	(3,666,555)	-39%	Local Taxes, Fees and Charges, Licences, Levies, Other Receipts and Commercial Venture
58	Southern	Kazungula Town Council	24,210,955	17,017,360	(7,193,595)	-30%	Local Taxes, Fees and Charges, Permit and Commercial Venture
59	Southern	Mazabuka Municipal Council	20,074,271	18,586,626	(1,487,645)	-7%	Local Taxes, Fees and Charges, Levies and Commercial Venture
60	Southern	Namwala Town Council	6,327,798	5,349,696	(978,102)	-15%	Local Taxes, Licences, Levies, Permits
61	Southern	Pemba Town Council	4,203,786	1,100,905	(3,102,881)	-74%	Local Taxes, Fees and Charges, Licences, Permits, Commercial Venture and Other Receipts
62	Southern	Siavonga Town Council	26,961,568	22,147,220	(4,814,348)	-18%	Local Taxes, Fees and Charges, Licences and Commercial Venture
63	Southern	Sinazongwe Town Council	17,961,966	11,086,658	(6,875,308)	-38%	Local Taxes, Fees and Charges, Levies, Permits and Other Receipts
64	Western	Kaoma Town Council	8,349,093	4,617,008	(3,732,085)	-45%	Local Taxes, Fees and Charges, Levies
65	Western	Luampa Town Council	1,606,242	712,483	(893,759)	-56%	Local Taxes, Fees and Charges, Levies and Other Receipts



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Budget K	Actual K	Variance K	Percentage Not Achieve	Under-performed Revenue Streams
66	Western	Lukulu Town Council	2,556,790	1,579,902	(976,888)	-38%	Fees and Charges, Licences, Levies, Permits and Commercial Venture
67	Western	Mitete Town Council	2,047,133	112,603	(1,934,530)	-94%	Fees and Charges, Licences, Levies and Permit
68	Western	Mulobezi Town Council	1,361,355	771,447	(589,908)	-43%	Local Taxes, Fees and Charges, Licences, Levies and Other Receipts
69	Western	Mwandi Town Council	4,106,624	2,664,254	(1,442,370)	-35%	Local Taxes, Fees and Charges, Licences, Permits and Other Receipts
70	Western	Nkeyema Town Council	1,417,533	1,184,850	(232,683)	-16%	Fees and Charges, Levies, Permits and Commercial Venture
71	Western	Senanga Town Council	6,325,398	2,325,898	(3,999,500)	-63%	Local Taxes, Fees and Charges, Levies, Permits and Commercial Ventures
72	Western	Sikongo Town Council	850,326	747,916	(102,410)	-12%	Permits, Fees and Charges
	Total		1,499,016,486	1,218,979,158	(280,037,328)	-19%	



Appendix 4: Other Deliverable Targets/Outputs not Achieved

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
1	Chibombo Town Council								
	Integrated Development Planning	Number of planning reports issued	4	1	3	25	1	1	0
	Public Health and Environmental protection	Number of gazetted council dumpsite	1	-	1	0	1	0	1
	Public order and safety	Number of petroleum licences issued in the district	180	98	82	54	1	1	0
	District Health Services	percentage of children fully immunised	95	45	50	47	1	1	0
		percentage of institution deliveries	65	39	26	60	1	1	0
	Veterinary services	number of antemortem inspected	36,000	24,128	11,872	67	1	1	0
		Number of dogs vaccinated against rabies	6,000	435	5,565	7	1	1	0
	Sub-Total						7	6	1
2	Chisamba Town council								
	Housing & Community Amenities	Kilometres of township roads graded	15	11	4	73	1	1	1
	Sub-Total						1	1	0
3	Chitambo Town Council								
	Resource Mobilisation and Management	Percentage increase in revenue collected	60%	40%	(60)	67	1	1	0
	Veterinary Services	No of animals vaccinated against Blackleg	2333	300	(2,033)	13	1	1	0
		Number of farmers trained	24	12	(12)	50	1	1	0
		Number of samples collected and submitted for diagnosis	240	110	(130)	46	1	1	0
		Number of dogs vaccinated against rabies	500	270	(230)	54	1	1	0
	Sub-Total						5	5	0
4	Kapiri Mposhi Town Council								
	Local Governance	Number of special council meeting held	4	3	1	75	1	1	0
	Integrated Development Planning	Number of local area plans approved	4	2	2	50	1	1	0
		Number of plots demarcated	200	64	136	32	1	1	0
	Public Health & Environmental Protection	Tons of waste collected and disposed	2340	1386	954	59	1	1	0
		Number of waste bays constructed	2	0	2	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Housing& Community Amenities	Kilometers of roads graded	20	0	20	0	1	0	1
		Number of bridges constructed	2	0	2	0	1	0	1
		Number of bus stations constructed	10	1	9	10	1	1	0
	Sub-Total						8	5	3
5	Luano Town Council								
	Local Governance	Number of Ordinary Council Meetings Held	4	3	1	75	1	1	0
		Number of Market Committee Election Held	3	1	2	33	1	1	0
	Integrated Development Planning	Percentage of developers adhering to planning standards	80	25	55	31	1	1	0
	Public Health and Environmental Protection	Tonnage of solid waste bins procured	20	0	20	0	1	0	1
	Housing and Community Amenities	Number of Bus Stations constructed	1	0	1	0	1	0	1
		Number of Km roads maintained	45	0	45	0	1	0	1
	Management and Support Services	Number of HRC meetings	12	9	3	75	1	1	0
		Number of management meeting held	12	9	3	75	1	1	0
		Number of computer software systems procured	3	2	1	67	1	1	0
	District Health Services	Number of commodities for FANC services	2913	812	2101	28	1	1	0
	Veterinary Services	Number of feasibility studies done	100	0	100	0	1	0	1
	Sub-Total						11	7	4
6	Mkushi Town Council								
	Local Governance	Number of Operational Ward Development Committees	18	12	6	67	1	1	
	Public Health & Environmental Protection	Number of Boreholes Rehabilitated	4	3	1	75	1	1	
	Housing & Community Amenities	Number of Market Shelters Rehabilitated	6	4	2	67	1	1	
		Km of Feeder Roads Graded	96	56	40	58	1	1	
	Sub-Total						4	4	0
7	Mumbwa Town Council								
	Public Health and Environmental Protection	Tonnes of Waste Collected	16000	10368	5632	65	1	1	0
	Sub-Total						1	1	0
8	Ngabwe Town Council								



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Intergrated Development Planning	Number of Unplanned Settlements Upgraded	1	0	1	0	1	0	1
		Number of Trees Planted	250	25	225	10	1	1	0
		Number of Gender Mainstreaming Meetings Comducted	4	0	4	0	1	0	1
	Economic and Business Development	Number of Commercial Projects Implemented	3	0	3	0	1	0	1
	Public Health and Environmental Protection	Number of Water Samples Tested	300	20	280	7	1	1	0
		Number of Carcasses Inspected	48	5	43	10	1	1	0
		Number of Liquor Licenses Issued	20	0	20	0	1	0	1
		Number of Dump Sites Created	1	0	1	0	1	0	1
	Housing and Community Amenities	Kilometers of Roads and Drainages Constructed	10	1	9	10	1	1	0
	Veterinary Services	Number of dogs Vaccinated Against Rabies	2000	532	1468	27	1	1	0
	Transport Services	Frequency of Pontoon Rehabilitation	2	1	1	50	1	1	0
		Frequency of Pontoon Serviced	17	4	13	24	1	1	0
		Tonnage Expansion of the Potoon	10000	0	10000	0	1	0	1
		Number of Landing Bays Rehabilitated and Upgraded to Concrete Standard	2	0	2	0	1	0	1
	Sub-Total						14	7	7
9	Serenje Town Council								
	Local Governance	Number of special committee meetings held	2	1	1	50	1	1	0
	Public Health & Environmental Protection	Tons of waste collected and disposed	5000	2500	2500	50	1	1	0
		Number of pests/Rodents eradication excercises conducted	80	1	79	1	1	1	0
	Public Order Safety	Number of routine inspections conducted	600	458	142	76	1	1	0
	Sub-Total						4	4	0
10	Shibuyunji Town Council								
	Housing& Community Amenities	60Km of the planned feeder roads maintained in the district.	60	20	40	33	1	1	0
		at least 80 percent of drainage structures improved.	80	-	80	0	1	0	1
		Number of abbatoirs constructed.	1	-	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of road signs installed.	12	-	12	0	1	0	1
							4	1	3
11	Chililabombwe Municipal Council								
	Public Health and Environment	Number of boreholes sited, drilled & equipped	6	3	3	50	1	1	0
		proportion of unclaimed bodies disposed off	100	26	74	26	1	1	0
		Number of premises inspected for public health and safety	6700	4540	2160	68	1	1	0
		Number of recycling plants	1	0	1	0	1	0	1
	Public Order & Safety	Number of fire engines procured	1	0	1	0	1	0	1
	Education and Skills Development	Number of adults enrolled into the adult literacy programme	25	15	10	60	1	1	0
		Proportion of required skills development training material and equipment procured	90	70	20	78	1	1	0
	Housing & Community Amenities	Number of bus stations constructed	1	0	1	0	1	0	1
		Number of council structures rehabilitated	2	1	1	50	1	1	0
		Number of stakeholders engagements on housing development held	4	1	3	25	1	1	0
	Sub-Total						10	7	3
12	Chingola Municipal Council								
	Water and Sanitation	Construction of hand-pumps, hydro-powered boreholes, solar powered boreholes and solar Water schemes.	20	10	10	50	1	1	0
		Rehabilitation of water borne facilities.	5	3	2	60	1	1	0
	Environmental Planning	Number of Trees planted	1,500	1,000	500	67	1	1	0
	Electrical and Street lighting Section	Installation of 20NO. Solar Street lights	20	0	20	0	1	0	1
	Parks and Gardens	percentage of parks and gardens maintainedMaintance of	100	70	30	70	1	1	0
	Licensing	Adequate sensitization on acquisition of licenses to ensure businesses operate within the confines of the law.	2,000	1,500	500	75	1	1	0
	Sub-Total						6	5	1
13	Kalulushi Municipal Council								



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Intergrated Development Planning	To conduct 4 Sensitization meetings on Household Registration in all Unplanned Settlements by 31st December 2024	4	3	1	75	1	1	0
	Intergrated Development Planning	Preparation of Occupancy Licences	300	2	298	1	1	1	0
		Change of Onwershship	162	0	162	0	1	0	1
		Attending to alternative dispute resolution methods to resove 10 disputes involving the District to avoid costly Litigation by 31st Decemebr 2024	10	2	8	20	1	1	0
	Recreation, Culture & Religion	Proportion of Marriages Solemonized	150	102	48	68	1	1	0
	Management & Support Services	Number of Human Resource Management Committee Held	12	6	6	50	1	1	0
	Public Order & Safety	Proportion of Fire Incidents Atended to	100	55	45	55	1	1	0
	Sub-Total						7	6	1
14	Kitwe City Council								
	Procurement Department	Goods and Services Procured 1. Number of Tender meetings conducted	50	15	35	30	1	1	0
	Legal	Ensure that the set Targets for all Sections are supervised and achieved effectively and effciently. 1.Number of cases disposed of per annum	30	8	22	27	1	1	0
	Public Relations	Improve public image of the Council 1. Number of Community Radio Program Held	52	40	12	77	1	1	0
	Human Resource	Stake Holder meetings Held 1. Number of stakeholder meeting held per annum	12	5	7	42	1	1	0
	Human Resource	Meetings Held 1. Number of meeting Conducted	50	35	15	70	1	1	0
	Establishment	Debt Liquidated 1. Proportion of all Principal debt liquidated	90	70	20	78	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Resource Mobilisation and Management	Planned Revenue Collected 1. Proportion of the rateable properties capture in the valuation roll	100	70	30	70	1	1	0
	Public Health	Socio- Economic Development Increased 1. Number of Training of district staff and sub district staff in CLTS/SLTS/ULTS	6	0	6	0	1	0	1
	Public Health	Communities Sensitised 1. Number of food and water samples collected	120	80	40	67	1	1	0
	Public Health	Dog Registration Exercise Conducted 1. Proportion of registered dogs in the district to the population	80	10	70	13	1	1	0
	Public Health	Solid Waste Managed 1. Proportion of collected waste generated per annum	80	42	38	53	1	1	0
	Enginnering	Parks & Gardens, Office created & maintained 1. Number of Parks & gardens Created	1	0	1	0	1	0	1
	Enginnering	Roads Resealed, Graveled and Maintained 1. Kilo meters gravelled	175	28	147	16	1	1	0
	Enginnering	To improve Service Delivery in markets 1. Number of market shelter constructed.	5	1	4	20	1	1	0
		2. Number of Ablution Blocks Constructed	7	4	3	57	1	1	0
	Community Development - Recreation Culture and Religion	1. Number of Inter - Constituency Tournament Conducted	1	0	1	0	1	0	1
		2. Number of Comuunity Tournament held	1	0	1	0	1	0	1
		3. Number of sports infrastructure rehabilitated	1	0	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Bus Stations - Improvement of service delivery	1. Number of Bus Stations Rehabilitated	1	0	1	0	1	0	1
		2. Construction of ticket booths at Kitwe Main Bus Station	8	0	8	0	1	0	1
	Markets - Improvement of service delivery	1. Number of shelters constructed	2	1	1	50	1	1	0
		2. Number of ablution blocks constructed	3	1	2	33	1	1	0
	Sub-Total						22	15	7
15	Luanshya Municipal Council								
	Local Governance	Number of Special Meeting held	2	1	1	50	1	1	0
	Education and Skill Development	Number of record surveyed conducted annually	1	0	1	0	1	0	1
		Percentage of targeted district records preserved annually	100	0	100	0	1	0	1
	Sub-Total						3	1	2
16	Lufwamyama Town Council								
	Engineering Services	Number Ambulances Procured	1	0	-1	0	1	0	1
		Number of Motorbikes procured	6	0	-6	0	1	0	1
		Number of boreholes drilled	40	30	-10	75	1	1	0
		Percentage completion of Construction of fire station officers phase II	100	0	-100	0	1	0	1
	Planning	Number of cemeteries created	1	0	-1	0	1	0	1
		Number of layout plans prepared	2	1	-1	50	1	1	0
	Administration	Number of Council police officers Trained	3	0	-3	0	1	0	1
	Sub-Total						7	2	5
17	Masaiti Town Council								
	Human Resource and Administration	Facilitate undertaking of training for officers	17	6	11	35	1	1	0
	Engineering	Procurement of Desks	240	150	90	63	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Procurement of Chief Retainers Motorbikes	3	0	3	0	1	0	1
		Completion of 3 ablution blocks	3	0	3	0	1	0	1
		Disinfection of Boreholes and Shallow wells	25	10	15	40	1	1	0
		Procurement of SOMAP/ India Mark II/ Afridev Parts	60	0	60	0	1	0	1
		Drilling of Boreholes	20	11	9	55	1	1	0
		Sensitization of Communities	100	10	90	10	1	1	0
		Orientation of Civic Leaders & D-WASHE Committee Members	30	0	30	0	1	0	1
		Rehabilitation of roads	400	15.6	384.4	4	1	1	0
		Installation of Solar Lights	90	0	90	0	1	0	1
		Conduct training of communities on usage of Fire equipment	15	7	8	47	1	1	0
		Conduct fire inspection of premises	200	87	113	44	1	1	0
	Planning	District Development - Coordinating Committee (DDCC) Meetings Held - Holding of 4 DDCC Meetings	4	0	4	0	1	0	1
		Sixteen days of Gender Activism	16	0	16	0	1	0	1
		Preparation of ICT policy	1	0	1	0	1	0	1
		Printing of property rates Bills	671	0	671	0	1	0	1
		Replace Billing system	1	0	1	0	1	0	1
		Development Control Inspection of the sites for the proposed modifications to the development plan Subdivisions (10)	10	0	10	0	1	0	1
		Change of land use & buildings (10)	10	5	5	50	1	1	0
		Consolidations (3)	3	0	3	0	1	0	1
		Extensions (2)	2	0	2	0	1	0	1
		Design of Local Area Plans. Preparation of four (4) Local Area Plans for informal settlements, from January 2024 to December 2024	4	0	4	0	1	0	1
		Field inspections Scrutinizing of 40 building plans in readiness for the issuance of Planning Permission	40	10	30	25	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Public Health	Food and Water Sampling - Effective inspection and sampling of meat and other foods in order to ensure that they are safe for public consumption. Water sampling Food sampling	4	0	4	0	1	0	1
		communicable diseases in the city. -Fumigation and spraying (public places) -Sensitization against spread of diseases	5	3	2	40	1	1	0
		Landfill Management Oversees the management of the landfill in order to ensure sanitary final disposal of solid waste -Clearing of the dumpsite and Tonnage reports	288	192	96	33	1	1	0
		Campaign aims at promoting cleaner and hygienic trading places and living environments	52	32	20	38	1	1	0
	Finance	Conduct Sensitization meetings with stakeholders	8	4	4	50	1	1	0
							29	14	15
18	Mpongwe Town Council								
	Socio-Economic Planning	To conduct effectively and efficiently research on prevailing social-economic conditions in order to recommend appropriate interventions (place it under municipal and District Councils)	100	70	30	70	1	1	0
		Commemorations of World Environment Day, World Water Day, World Toilet Day, Global Hand Washing Day	4	0	4	0	1	0	1
	Roads and Drainage/ Parks/ Quantity Surveying/ Buildings	Rehabilitation of feeder roaders and township roads	50	20	30	40	1	1	0
	Revenue	Updating of the valuation roll	1	0	1	0	1	0	1
	Sub-Total						4	2	2
19	Mufulira Municipal Council								
	Housing and Community service	To attend to 100 clients and issuing of club guidelines by 31st December 2024	100	67	33	67	1	1	0
	Legal Services	Preparation of Occupancy Licences	100	0	100	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Change of Onwership	162	0	162	0	1	0	1
	Housing and Community service	12 -Premises to be visited for familiazation tours by 31st December 2024	12	8	4	67	1	1	0
		Change of Onwership	162	0	162	0	1	0	1
		To repair 25 vehicles and machinery with faults by 31st December 2024	25	18	7	72	1	1	0
	Sub-Total						6	3	3
20	Ndola City Council								
	Department of City Planning	To conduct effectively and efficiently research on prevailing social-economic conditions in order to recommend appropriate interventions (place it under municipal and District Councils)	1	0	1	0	1	0	1
		Construction of hand-pumps, hydro-powered boreholes, solar powered boreholes and solar Water schemes.	20	10	10	50	1	1	0
		Rehabilitation of water borne facilities.	5	3	2	60	1	1	0
		Development control Inspection of the sites for the proposed modificationsChange of land use &buildings	100	79	21	79	1	1	0
	Engineering Services	Implementation of Ward Development Fund (WDF) projects in 30No. wards by 31st December 2024	30	4	26	13	1	1	0
		Procurement of 25No.uniforms by 31st March 2024	25	11	14	44	1	1	0
		Procurement of firefighting and rescue wear by 30th June 2024	50	0	50	0	1	0	1
		50No. firefighting and 10No. rescue wear procured	10	0	10	0	1	0	1
		Procurement of equipment and furniture for the fire brigade offices and living quarters by 1st August 2024	15	0	15	0	1	0	1
		5No. equipment and 15No. furniture for the fire brigade offices and living quarters procured	15	0	15	0	1	0	1
		2No. sensitisations of shop owners and marketers on fire prevention conducted per quarter by 31st December 2024	8	5	3	63	1	1	0



No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Procurement of rescue operation tools and equipment for Fire Brigade by 30th October 2024. 24No. rescue operation tools and equipment procured	24	0	24	0	1	0	1
	Electrical and Street lighting Section	Installation of 1.2km Solar Street lights in Buteko Road	1.2	0	1.2	0	1	0	1
		Installation of 2km Solar Street lights in selected roads in Town Centre	2	0	2	0	1	0	1
		Procurement of 30No. protective wear by 31st March 2024	30	20	10	67	1	1	0
		6No. electrical maintenance (routine) of streetlights inclusive of the upgrade of Kabelenga Road (rail station) and President Avenue (near Spur) by 31st December 2024	6	3	3	50	1	1	0
		Procurement of equipment and furniture for electrical section by 1st August 2024	5	1	4	20	1	1	0
	Engineering Services	Procure 20No. of protective attire	20	0	20	0	1	0	1
		Maintain Chipulukusu Mapalo B Market and Ablution Block	3	0	3	0	1	0	1
		Maintain Ablution Blocks	24	2	22	8	1	1	0
		Rehabilitate Public Health Offices at Broadway and Town Centre 01No. Public Health Offices at Broadway and Town Centre rehabilitated.	2	1	1	50	1	1	0
		Maintain markets and bus stations	36	2	34	6	1	1	0
		Rehabilitate Masala Market C	1	0	1	0	1	0	1
		Rehabilitate Twashuka Market	1	0	1	0	1	0	1
		Commence Construction of funeral parlour by 1st September 2024	1	0	1	0	1	0	1
		Rehabilitate Central library	1	0	1	0	1	0	1
		Purchase of parks and gardens office equipment and furniture by 30th June 2024	2	0	2	0	1	0	1
		Operationalisation of Chavuma Park by 31st December 2024	1	0	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Drilling and equipping of borehole at Chavuma Park by 1st August 2024	1	0	1	0	1	0	1
		Drilling of borehole at Fire Brigade by 1st August 2024	1	0	1	0	1	0	1
		Drilling of borehole at Public Health Office complete with submersible pump by 1st August 2024	1	0	1	0	1	0	1
		Pothole patching of 300sq m of President Avenue, Kwacha Road, Blantyre Road, Maina Soko Road, Independence Avenue by 31st October 2024	300	210	90	70	1	1	0
		Road marking (10km) of President Avenue, Kwacha Road, Blantyre Road, Maina Soko Road, Independence Avenue by 31st October 2024	10	5	5	50	1	1	0
		20No. of access bridges constructed in select areas in Ndola District by 31st December 2024	20	12	8	60	1	1	0
		Formation of 200km of feeder/ township roads in newly created plots Ndola District between 1st June and 30th November 2024	200	0	200	0	1	0	1
		Installation of 600No. road signs along select roads of Ndola District by 31st December 2024	600	125	475	21	1	1	0
		Procurement of 100No. protective attire by 15th February 2024	100	0	100	0	1	0	1
	Housing and Social Services	Updating of Bus Station registers	4	2	2	50	1	1	0
		Enroll of learners in Adult Literacy	80	45	35	56	1	1	0
		Procuring of books	100	0	100	0	1	0	1
		Renew membership and affiliation fees to (Zambia library service, Library and information association of Zambia and African library and information association and institutions)	3	1	2	33	1	1	0
		library installed with internet	1	0	1	0	1	0	1
		Prepare local area plans Mwenye and Zambia Compound (Kavu)	600	260	340	43	1	1	0
		Property Numbering	50	0	50	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Updating of Households Registers	200		200	0	1	0	1
		Occupancy License	100	78	22	78	1	1	0
		Tittle Deeds	100	65	35	65	1	1	0
		Change of ownership	100	73	27	73	1	1	0
	Sub-Total						48	23	25
21	Chama Town Council								
	Integrated Development Planning	Number of Building plans scrutinised and submitted to EPPA	52	26	26	50	1	1	0
		Number of plots allocated	200	117	83	59	1	1	0
	Public Health and Enviromental Protection	Number of dogs registered	60	0	60	0	1	0	1
	Housing and Community Ammenities	Number of access roads created	10	5	5	50	1	1	0
	Sub-Total						4	3	1
22	Chasefu Town Council								
	Public Health and Environmental Protection	Tornage of gabbage collected	144	92	52	64	1	1	0
		Refuse bay constructed	1	0	1	0	1	0	1
	Recreation, culture and religion	Number of creative and cultural products developed	3	0	3	0	1	0	1
	Veterrinary services	Number of head (routine vaccinations, Dipping Nutrition and Housing) for goat and sheep done	7000	508	-6,492	7	1	1	0
	Sub-Total						4	2	2
23	Chipangali Town Council								
	Public Health and Environmental	Number of Public Health Safety and Enforcement Conducted	16	10	6	63	1	1	0
	Housing and Community Amenities	Number of Bridges Constructed	1	0	1	0	1	0	1
		Council Office Building Constructed	1	0	1	0	1	0	1
		Number of Bill Boards Installed	4	0	4	0	1	0	1
		Number of Community Members Capacity Built	400	300	100	75	1	1	0
	Management and Support Services	Number of Creditors Paid	6	2	4	33	1	1	0
	Sub-Total						6	3	3
24	Chipata City Council								
	Integrated Development Planning	Number of local are plans developed	4	2	(2)	50	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Acres of land Purchased for development	371	-	(371)	0	1	0	1
		Number of site plans endorsed	180	63	(117)	35	1	1	0
		Number of plots regularised	350	150	(200)	43	1	1	0
	Economic & Business Development	Number of business expos held	2	-	(2)	0	1	0	1
		Number of buildings projects designed and managed	200	-	(200)	0	1	0	1
		Number of business levy certificates issued	5,000	2,073	(2,927)	41	1	1	0
		Tons of waste collected & managed	17,000	12,567	(4,433)	74	1	1	0
	Housing & Community Amenities	Number of household mapping & sensitisation meeting conducted	16	4	(12)	25	1	1	0
		Number of public places markets & ablutions maintained	14	8	(6)	57	1	1	0
		Number of trees planted	500	80	(420)	16	1	1	0
	Recreation Culture and Religion	Number of participants in community sports	300	-	(300)	0	1	0	1
		Number of community sports tournaments increased	10	-	(10)	0	1	0	1
	Management & Support Services	Number of newsletters produced	12	6	(6)	50	1	1	0
		Number of newly created positions filled	9	-	(9)	0	1	0	1
		Number of employees recruited & oriented	40	14	(26)	35	1	1	0
		Number of marriages registered within a year	303	84	(219)	28	1	1	0
		Number of Council offices connected to the LAN	1	-	(1)	0	1	0	1
		Proportion of revenue collection points automated	100	20	(80)	20	1	1	0
		Number of maternity annexes constructed	6	1	(5)	17	1	1	0
		Number of rural schools connected to Zesco	2	-	(2)	0	1	0	1
		Number of desks procured in Chipata central	2,800	1,417	(1,383)	51	1	1	0
		Number of bicycles purchased for WDCs	11	-	(11)	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	District Health Services	Percentage of women accessing at least 8 visits of focused antenatal care (ANC) Services	85	30	(55)	35	1	1	0
		Percentage of teenagers attending first ANC visits	59	23	(36)	39	1	1	0
	Transport Services	Kilometres of local roads maintained	319	120	(199)	38	1	1	0
		Kilometres of roads potholes patched	20	9	(11)	45	1	1	0
	Sub-Total						27	18	9
25	Kasenengwa Town Council								
	Local governance	District stakeholder Orientation	4	4	0	100	1	1	0
		Number of carcasses inspections Conducted	960	592	368	62	1	1	0
		Percentage of waste collected	100	75	25	75	1	1	0
	Integrated Development Planning	Number of Sports Activity Conducted	2	1	1	50	1	1	0
	Economic & Business Development	Number of patrols conducted	12	8	4	67	1	1	0
	Public Health & Environment	Number of Employees Trained	30	21	9	70	1	1	0
	Consituency Development	Number of community projects completed	100	19	81	19	1	1	0
		Number of revenue spot check carried out	3	0	3	0	1	0	1
	Sub-Total						8	7	1
26	Katete Town Council								
	Local governance	District stakeholder oriented (Meeting with the devolved)	16	12	4	75	1	1	0
		Number of Council meeting held	16	12	4	75	1	1	0
		Number of full ordinary Council meeting held	4	3	1	75	1	1	0
		Number of stakeholders meeting held	4	3	1	75	1	1	0
	Integrated Development Planning	Number of DDCC meeting held	4	3	1	75	1	1	0
		Number of inspections on planning permissions conducted.	12	8	4	67	1	1	0
		World TB day commemorated.	4	3	1	75	1	1	0
		Number of stakeholders sensitisation conducted.	4	3	1	75	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of times sensitisation on gender, HIV/AIDS and GBV conducted in the district.	4	3	1	75	1	1	0
	Economic & Business Development	Number of business regulation compliance inspections conducted.	273	202	71	74	1	1	0
		Number of stakeholders meetings held	4	3	1	75	1	1	0
	Public Health & Environment	Number of unclaimed bodies (destitutes) disposed off.	15	7	8	47	1	1	0
		Number of dogs registered	95	9	86	9	1	1	0
		Number of animal carcasses inspected.	1250	802	448	64	1	1	0
		Number of burial permits issued	30	6	24	20	1	1	0
	Public order & Safety	Number of routine police patrols conducted	36	24	12	67	1	1	0
		Number of safety building inspections conducted	155	87	68	56	1	1	0
		Number of building sites inspected.	40	15	25	38	1	1	0
		Number of fire-officers trained	4	3	1	75	1	1	0
		Number of fire safety awareness meeting held	4	2	2	50	1	1	0
	Constituency Development	Number of community projects completed	22	12	10	55	1	1	0
		Number of revenue spot check carried out	24	18	6	75	1	1	0
	Sub-Total						22	22	0
27	Lumezi Town Council								
	Local Governance	Number of Ordinary Council Meetings Held	4	3	1	75	1	1	0
		Number of Standing Committees meetings Held	16	12	4	75	1	1	0
	Public Health and Environmental	Number of inspection of premises conducted	350	300	50	86	1	1	0
		Number of public health safety and enforcement conducted	12	8	4	67	1	1	0
		Number of carcasses inspections Conducted	65	50	15	77	1	1	0
		Council Office Building Constructed	1	0	1	0	1	0	1
	Public order and safety	Number of patrols conducted	12	8	4	67	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Sensitisation Meetings Conducted	4	2	2	50	1	1	0
	Management and support Services	Percentage of Records Management Improved	80	60	20	75	1	1	0
	Sub-Total						9	8	1
28	Lundazi Town Council								
	Local Governance	Full Council Meetings held	4	3	1	75	1	1	0
		Number of Special Council Meeting held	2	0	2	0	1	0	1
	Intergrated Development Planning	Environmental Projects briefs formulated	3	2	1	67	1	1	0
		Number of plans scrutinised	80	39	41	49	1	1	0
		Number of plots beacoaned	50	17	33	34	1	1	0
	Public Health and Environment Protection	Clean up exercise conducted	52	40	12	77	1	1	0
		Tonage of waste collected	12,050	9,550	2500	79	1	1	0
		Number of dogs registered	300	24	276	8	1	1	0
		Awareness meetings held	15	13	2	87	1	1	0
	Housing and Community Amenities	Street lights installed within CBD	40	0	40	0	1	0	1
		Play parks constructed	1	0	1	0	1	0	1
		Number of council properties mainatained	7	6	1	86	1	1	0
	Public Order and Safety	Number of fire and rescue personel trained	26	3	23	12	1	1	0
	Management and Support Services	Procurement meetings held	15	9	6	60	1	1	0
	Resource Mobilisation and Management	Valuation Roll	1	0	1	0	1	0	1
	Vetrinary Services	Routine vaccinations carried out	8	6	2	75	1	1	0
		Animals registered with brand marks	250	48	202	19	1	1	0
	Sub-Total						17	13	4
29	Lusangazi Town Council								
	Local Governance	Number of Ordinary Council Meetings Held	4	2	2	50	1	1	0
		Number of Standing Committee Meetings Held	12	6	6	50	1	1	0
	Public Health and Environmental Protection	Tonnage of solid waste collected	200	-	200	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Trading and Public Premises Inspected	40	20	20	50	1	1	0
	Public Order and Safety	Number of Security Patrols Conducted	10	1	9	10	1	1	0
	Housing and Community Amenities	Number of crossing points rehabilitated	5	-	5	0	1	0	1
		Number of bridges Constructed.	1	-	1	0	1	0	1
	Sub-Total						7	4	3
30	Mambwe Town Council								
	Local Governance	Number of Ward Development Committees (WDCs)	60	30	30	50	1	1	0
	Intergrated Development Planning	Tourism Sites created/identifies	6	0	6	0	1	0	1
		Strategic Plan prepared	1	0	1	0	1	0	1
		Number of Anti-AIDS clubs monitored and evaluated	6	0	6	0	1	0	1
	Economic and Business Development	Number of Tourism Potential identified	1	0	1	0	1	0	1
	Public Health and Environment Protection	Health promotion programmes conducted	50	45	5	90	1	1	0
		Meat inspection	10	0	10	0	1	0	1
		Pest Control and spraying Conducted	1	0	1	0	1	0	1
		Tonage of waste collected	350	260	90	74	1	1	0
	Housing and Community Amenities	Number of Council Houses Rehabilitated	5	2	3	40	1	1	0
	Education and Skills Development	Bursaries of Secondary Boarding School and skills offered	100	82	18	82	1	1	0
	Public Order and Safety	Number of Community Sensitization conducted	4	1.0	3	25	1	1	0
	Vetrinary Services	Dog registration Conducted	100	48	52	48	1	1	0
		Animal Movement control and surveillance conducted	24	17	7	71	1	1	0
	Transport Services	Kilometers of Roads maintained	15	10	5	67	1	1	0
	Sub-Total						15	9	6
31	Nyimba Town Council								
	Public Health and Environment Protection	Number of Ablution block constructed	3	2	1	67	1	1	0
		Percentage of dogs registered	100	30	70	30	1	1	0
		Tonnage of solid waste collection	9,000	6,000	3,000	67	1	1	0
	Housing and Community Amenities	Number of residential plots created	50	-	50	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of fire safety building inspections conducted	350	154	196	44	1	1	0
		Number of truck in bay constructed	1	-	1	0	1	0	1
		Number of farm established	1	-	1	0	1	0	1
		Percentage of motel completed	80	30	50	38	1	1	0
	Livestock services	Number of livestock quarantine facilities constructed	1	-	1	0	1	0	1
		Number of dip tanks constructed	8	-	8	0	1	0	1
	Sub-Total						10	5	5
32	Petauke Town Council								
	Integrated Development Plan	Number of plots facilitated for survey	20	-	20	0	1	0	1
	Transportation services	Kilometre of feeder roads worked on	106	30	76	28	1	1	0
	Public Health & Environmental	Fee pay section at Msalema cemetery established	1	-	1	0	1	0	1
		Proportion of meat inspections conducted	100	70	30	70	1	1	0
	Housing and Community Amenities	Number of markets constructed	1	-	1	0	1	0	1
		Number of water quality monitoring samples collected and submitted	40	20	20	50	1	1	0
		Number of kilometers of road marked	1	-	1	0	1	0	1
	Recreation culture and religion	Number of play parks equipped	1	-	1	0	1	0	1
	Education & Skills Development	Number of records surveys conducted annually	1	-	1	0	1	0	1
		Percentage of targeted records preserved annually	100	-	100	0	1	0	1
	Sub-Total						10	3	7
33	Sinda Town Council								
	Local Governance	Number of laws formulated	2	-	2	0	1	0	1
	Integrated Development Plan	Number of local areas plan developed	1	-	1	0	1	0	1
		Number of plots surveyed and sites plans produced	30	10	20	33	1	1	0
		Number of unplanned settlement upgraded	1	-	1	0	1	0	1
		Number of planning agreements	1	-	1	0	1	0	1
	Education & Skills Development	Number of records retrieved for use	20	5	15	25	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Public order and safety	Number of fire officers trained	2	1	1	50	1	1	0
	Sub-Total						7	3	4
34	Vubwi Town Council								
	Recreation Culture and Religion	Proportion of cultural inventories collected	100	0	100	0	1	0	1
	Education and Skills Development	Number of records survey conducted	1	0	1	0	1	0	1
	Public Order and Safety	Number of community patrols conducted	24	18	6	75	1	1	0
		Proportion of fire drills conducted	100	0	100	0	1	0	1
	Management and Support Services	Number of computers procured	4	3	1	75	1	1	0
	Resource Mobilisation and Management	Percentage of budgeted revenue collected	100	84	16	84	1	1	0
		Valuation roll formulated	1	0	1	0	1	0	1
	Sub-Total						7	3	4
35	Chembe Town Council								
	Public Health and Environmental Protection	Number of Graveyards Operationalised	1	0	1	0	1	0	1
		Number of Refuse Bays Constructed	2	1	1	50	1	1	0
	Housing and Community Amenities	Number of Gardens Maintained	4	3	1	75	1	1	0
		Kilometers of Feeder Roads Graded	20	12	8	60	1	1	0
		Number of Culvert Constructed	15	9	6	60	1	1	0
		Kilometers of Drainages Rehabilitated	20	15	5	75	1	1	0
	Public Order and Safety	Number of Patrols Undertaken	24	18	6	75	1	1	0
		Number of Buildings Certified	10	3	7	30	1	1	0
	Sub-Total						8	7	1
36	Chienge Town Council								
	Economic and Business Development	Number of survey of plots	50	0	50	0	1	0	1
		Number of Council Commercial Vetures operationalised	3	1	2	33	1	1	0
	Public Health and Environmental Protection	Number of Sanitary points rehabilitated	20	0	20	0	1	0	1
	Housing and Community Amenities	Number of shops constructed	5	0	5	0	1	0	1
	Management and Support Services	% of the debt dismantled	30	16.4	13.6	55	1	1	0
	Sub-Total						5	2	3



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
37	Chipili Town Council								
	Local Governance	Number of Council Meetings Held	5	3	2	60	1	1	0
	Integrated Development Planning	Number of Environmental Awareness Meetings Conducted	4	0	4	0	1	0	1
		Number of Environmental project Briefs Reviewed	10	4	6	40	1	1	0
		Number of Desk appraisals conducted	1	0	1	0	1	0	1
		Number of Plots Allocated	155	50	105	32	1	1	0
		Percentage of Conversion of Tenure Applications Processed	100	80	20	80	1	1	0
		Number of Development areas Opened	1	0	1	0	1	0	1
	Economic and Business	Percentage of Business Traders Issued With Licenses	100	35	65	35	1	1	0
	Public Health and Environmental Protection	Number of boreholes Rehabilitated	100	62	38	62	1	1	0
	Housing and Community Amenitiesd	Number of Market Committees Operationalised	5	0	5	0	1	0	1
	Transport Services	Kilometers of Feeder Roads Constructed	3	0	3	1	1	1	0
	Sub-Total						11	7	4
38	Lunga Town Council								
	Integrated Development Planning	Hectorage of land identified for planning	1	0	1	0	1	0	1
		Town Bounderies created	1	0	1	0	1	0	1
		Number of plot layouts created	1	0	1	0	1	0	1
		Number of plots advertised	100	0	100	0	1	0	1
		Frequency of development control undertaken	4	0	4	0	1	0	1
	Economic and Business	Percentage of local revenue collected	100	24	76	24	1	1	0
	Housing and Community Amenitiesd	Number of Market Committees Operationalised	5	0	5	0	1	0	1
	Transport Services	Number of marine vessels procured	2	0	2	0	1	0	1
	Sub-Total						8	1	7
39	Mansa Municipal Council								
	Local Governance	Number of Stakeholder Meetings Held on Development	12	9	(3)	75	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Audit Committee Meetings Held	4	3	(1)	75	1	1	0
	Integrated Development Planning	Number of Residential Plots Created	200	100	(100)	50	1	1	0
		Number of Commercial Plots Created	15	10	(5)	67	1	1	0
		Number of Plots allocated to Clients	100	55	(45)	55	1	1	0
	Public Health and Environmental Protection	Number of Dogs Vaccinated and Registered	200	100	(100)	50	1	1	0
	Housing and Community Amenitiesd	Kilometers of Roads sealed , Gravelled and Maintained	18	9	(9)	50	1	1	0
		Number of Buildings Constructed	3	0	(3)	0	1	0	1
		VIP Toilets constructed at the Cemetery	10	7	(3)	70	1	1	0
		Number of Youths and Women development Clubs registered monitored	1	0	(1)	0	1	0	1
		Number of Boreholes Drilled at the Cemetry	1	0	(1)	0	1	0	1
	Sub-Total						11	8	3
40	Mwense Town Council								
	Integrated Development Planning	Number of Plots numbered	100	0	100	0	1	0	1
		Number of Plots surveyed	100	70	30	70	1	1	0
		Percentage of Land owners compensated	100	0	100	0	1	0	1
	Public Health and Environmental Protection	Number of Piped Water Schemes Rehabilitated	16	10	6	63	1	1	0
		Number of boreholes Rehabilitated	24	10	14	42	1	1	0
		Number of Sanitation facilities Maintained	10	5	5	50	1	1	0
	Housing and Community Amenities	Number of market shelter rehabilitated	5	1	4	20	1	1	0
		Number of Residential Houses (Bedseater) constructed	2	1	1	50	1	1	0
		Number of Boundary Fence at Council Flats constructed	1	0	1	0	1	0	1
		Number of fire stations constructed	1	0	1	0	1	0	1
		Number of shakana hall rehabilitated	1	0	1	0	1	0	1
		Number of Guest House Rooms Rehabilitated	14	0	14	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Natwange Conference Facility Renovated	1	0	1	0	1	0	1
		Old Civic Centre Building Renovated	1	0	1	0	1	0	1
		New Civic Centre Building Maintained	1	0	1	0	1	0	1
		Number of crossing points constructed	5	3	2	60	1	1	0
		Drainages constructed	4	1	3	25	1	1	0
	Public Order and Safety	Number of buildings inspected	80	20	60	25	1	1	0
	Veterinary Services	Number of permits and licenses issued	500	0	500	0	1	0	1
	Sub-Total						19	9	10
41	Mwansabombwe Town Council								
	Integrated Development Planning	Number of trees planted	300	0	300	0	1	0	1
	Economic and business development	Number of trading licencing issued	250	78	172	31	1	1	0
		Number of community engagement on trading and licencing conducted	6	2	4	33	1	1	0
	Public health and Environmental protection	Number of villages declared ODF	40	5	35	13	1	1	0
	Housing and Community Amenities	Km of roads cleared	200	15	185	7	1	1	0
		Number of markets constructed and rehabilitated	2	0	2	0	1	0	1
		Number of buildings rehabilitated	5	0	5	0	1	0	1
		Km of roads graded	130	21	109	16	1	1	0
		Number of crossing points rehabilitated	4	0	4	0	1	0	1
		Km of Township roads Upgraded	120	0	120	0	1	0	1
	Resource Mobilisation and Management	Number of revenue sites created	3	0	3	0	1	0	1
		Number of public premises licenced	250	6	244	2	1	1	0
	Sub-Total						12	6	6
42	Nchelenge Town Council								
		Number of Development Control Inspections Conducted	12	3	9	25	1	1	0
	Integrated Development Planning	Hectarage of Land Identified	2	0	2	0	1	0	1
		Number of Title Deeds for Council Acquired	10	0	10	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Radio Awareness Programmes on Planning Permission Conducted	4	0	4	0	1	0	1
		Number of WDCs Capacity Built	15	1	14	7	1	1	0
		Number of Monitoring and Evaluation of Exercises Conducted	4	1	3	25	1	1	0
	Public Health and Environmental Protection	Number of Refuse Bays Constructed	2	0	2	0	1	0	1
		Number of Community Boreholes Rehabilitated	8	0	8	0	1	0	1
		Number of Boreholes Constructed	1	0	1	0	1	0	1
	Housing and Community Amenities	Number of Market Shelter Constructed	2	0	2	0	1	0	1
		Number Office Block Constructed	1	0	1	0	1	0	1
		Kilometer of Feeder roads Graveled	5	0	5	0	1	0	1
		Number of Street Lights Maintained	29	0	29	0	1	0	1
	Recreation Culture and Religion	Number of ZALASA Meetings Attended	1	0	1	0	1	0	1
		Number of Community Sports Promoted	3	0	3	0	1	0	1
	Transport Service	Kms of Canals Dredged	30	0	30	0	1	0	1
		Number of Dredging Equipment Maintained	1	0	1	0	1	0	1
		Number of Versels Registered	100	0	100	0	1	0	1
		Number of Launch Masters Certificates Issued	20	0	20	0	1	0	1
		Number of Patrols on Safety Management Conducted	20	0	20	0	1	0	1
		Number of Search and Rescue Operations Undertaken	4	0	4	0	1	0	1
		Number of Water Survey Certificates Issued	210	0	210	0	1	0	1
	Sub-Total						22	3	19
43	Samfya Town Council								
	Housing and Community Amenitiesd	Number of Dry Ports Constructed	1	0	1	0	1	0	1
		Number of Street Lights installed	100	4	96	4	1	1	0
	Sub-Total						2	1	1
44	Chongwe Municipal Council								



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Integrated Development Planning	Number of cadastral database established	1	0	1	0	1	0	1
		Sensitization on gender workplace policy reviewed	1	0	1	0	1	0	1
	Economic & Business Development	Number of business regulation compliance inspections conducted	2	1	1	50	1	1	0
		Number of Stakeholders meetings held	4	2	2	50	1	1	0
	Public Health & Environment	Refuse bay constructed	1	0	1	0	1	0	1
		Number of Health education programs held	4	3	1	75	1	1	0
	Public order & Safety	Number of building sites inspected	1	0	1	0	1	0	1
	Sub-Total						7	3	4
45	Kafue Town Council								
	Local Governance	Number of Special Council Meetings held	2	1	1	50	1	1	0
		Number of Special Committee Meetings held	2	1	1	50	1	1	0
	Intergrated Development Planning	Number of Local Area Development Plan Developed	1	0	1	0	1	0	1
		Proportion of Land preparation for development	100	0	100	0	1	0	1
		Number of Wards funded	18	6	12	33	1	1	0
	Public health and Environmental protection	Number of Boreholes Drilled and Equipped	18	0	18	0	1	0	1
	Housing and Commuinity Amenities	Number of Council Toilets constructed	2	0	2	0	1	0	1
		Number of Council Revenue Check Points Constructed	3	2	1	67	1	1	0
		Number of Council Toilets rehabilitated	4	0	4	0	1	0	1
		Number of streetlights installed along T2road	25	0	25	0	1	0	1
		Number of Boom Lifter Van (cherry Picker) purchased	1	0	1	0	1	0	1
		No. of Zesco powered street lights along Micheal Chilufya Sata Bridge	40	0	40	0	1	0	1
	Recreation Culture and Religion	No. of Tourism and Marketing management of Cultural industries promoted	1	0	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		No. of Culture Capacity building training held	1	0	1	0	1	0	1
		No. of Cultural industries mapped	3	0	3	0	1	0	1
		No. of tangible cultural inventories created	3	0	3	0	1	0	1
		No. of tangible cultural exhibition conducted	1	0	1	0	1	0	1
		No. of provincial dance troupe formed	12	0	12	0	1	0	1
		Proportion of Books Restocked	100	0	100	0	1	0	1
		Zalasa Games Held	1	0	1	0	1	0	1
		No. of community safe spaces and play parks identified	1	0	1	0	1	0	1
		No. of disability sports promotion held	3	1	2	33	1	1	0
		No. of anti doping promotion held	1	0	1	0	1	0	1
		No. of women in sports promotion held	3	2	1	67	1	1	0
		No. of Sports Equipment procured and distributed	8	6	2	75	1	1	0
	Education and skills development	No. of records survey conducted annually	12	0	12	0	1	0	1
		No. of Valuation rolls approved	1	0	1	0	1	0	1
	Resource Mobilisation and Management	No. of Supplementary Valuation roll approved	1	0	1	0	1	0	1
		Malaria Confirmed and Clinically diagnosed cases as a proportion of population	275	250	25	91	1	1	0
		Percentage of complicated cases referred	15	10	5	67	1	1	0
	Sub-Total						30	9	21
46	Luangwa Town Council								
		Full Council Meetings	4	3	1	75	1	1	0
		Standing Committee Meetings	12	9	3	75	1	1	0
		Special Full Council Meetings	4	0	4	0	1	0	1
		DDCC Meetings	4	3	1	75	1	1	0
		Kms of Roads to be Maintained	5	2	3	40	1	1	0
		Street Lights Erection	20	10	10	50	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Public Order and Safty	Council Police Officers to be Trained	2	0	2	0	1	0	1
		Sensitization Meetings Conducted- Fire and safety Regulations	2	1	1	50	1	1	0
	Management and Suport Services	Integrity Committee Meetings held	4	2	2	50	1	1	0
		Projects Audited	40		40	0	1	0	1
	Revenue Mobilization	2023-2027 Valuation Roll Prepared	1	0	1	0	1	0	1
	Sub-Total						11	7	4
47	Lusaka City Council								
	Local Governance	No. of wards funded (Ward Development Fund)	38	4	34	11	1	1	0
	Intergrated Development Plan	Local area plans developed	8	0	8	0	1	0	1
	Housing & Community Amenities	No. of street lighting poles erected	301	73	228	24	1	1	0
		Roads maintenance in kilometers completed	100	44	56	44	1	1	0
	Public Order and Safety	Percentage of Fire Certificate Issued	100	48	52	48	1	1	0
	Housing & Community Amenities	No. of bus station constructed (Along Tokyo Way)	1	0	1	0	1	0	1
		No. of unplanned settlements upgraded (Garden Park and Mandimba-Lilanda)	2	0	2	0	1	0	1
	Recreation Culture & Religion	No. of Library Facility Renovated	3	0	3	0	1	0	1
		No. of Footbal Grounds rehabilitated	2	0	2	0	1	0	1
	Public Order & Safety	No. of council police officers trained	65	0	65	0	1	0	1
	Management & Support Services (Exercutive)	No. of Mini Civic Centers equipped	4	0	4	0	1	0	1
		No. of Business Levies Issued	21000	14216	6784	68	1	1	0
	Public Health & Environmental Protection	Percentage of Health Permits issued	100	48	52	48	1	1	0
	Sub-Total						13	6	7
48	Rufunsa Town Council								
	Integrated Development Planning	Number of Trees Planted	400	250	150	63	1	1	0
		Presence of a Differential GPS	1	0	1	0	1	0	1
		Presence of Council Strategic Plan	1	0	1	0	1	0	1
	Economic and Business Development	Construction of Trucking Bay	1	0	1	0	1	0	1
		Rehabilitation of Luangwa Bridge Guest House	1	0	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Rehabilitation of Shikabeta Guset House	1	0	1	0	1	0	1
	Public Health and Environmental	Number of health permits issued	157	90	67	57	1	1	0
	Housing and Community Amenities	Number of road signs installed	9	0	9	0	1	0	1
		Number of certificates of title obtained for green spaces	1	0	1	0	1	0	1
	Transport Services	Kilometers of Feeder Roads Maintained	60	0	60	0	1	0	1
		Kilometers of township Constructed	20	0	20	0	1	0	1
		Installation of Street Lights	35	0	35	0	1	0	1
	Fisheries and Livestock Services	Number of animals vaccinated against animal disease	25,000	18,403	6,597	74	1	1	0
		Number of Dogs Vaccinated Against Rabies	2,000	1,492	508	75	1	1	0
	Sub-Total						14	4	10
49	Chirundu Town Council								
	Intergrated Development Planning	Number of unplanned settlements upgrade	2	0	2	0	1	0	1
		Number of Intergrated Develoment Plans Launched	1	0	1	0	1	0	1
		Number of properties Tiled	300	0	300	0	1	0	1
	Economic & Business Development	Number of Truck Park Established	1	0	1	0	1	0	1
	Public Health & Environmental	Tonnes of Garbage Collected	50	32	18	64	1	1	0
	Housing and Community Amenities	Number of Kilometers Roads Paved	2	1	1	50	1	1	0
	Veterinary Services	Number of Visits and Training	150	96	54	64	1	1	0
		Number of Dogs vaccinated	5000	1800	3200	36	1	1	0
		Backstopping Activities	8	2	6	25	1	1	0
	Sub-Total						9	5	4
50	Chinsali Municipal Council								
	Costituency Development Fund	Number of Projects to be completed	16	2	14	13	1	1	0
	Public Health and Environmental Protection	No of Cemetery Ablution Block Constructed	1	-	1	0	1	0	1
	Economic and Business Development	Meeting Conducted to prepare the Muchinga Expo	1	-	1	0	1	0	1
		Number of District investment profile reviewed	1	-	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Sub-Total						4	1	3
51	Lavushimanda Town Council								
	Finance	Reduce indebtedness by 20% for 2024	20	10	10	50	1	1	0
	Sub-Total						1	1	0
52	Mafinga Town Council								
	Housing and Community Amenities	Kilometres of Roads maintained	33	25	8	77	1	1	0
	Veterinary Services	Number of Dip tanks Rehabilitated	1	0	1	0	1	0	1
	Sub-Total						2	1	1
53	Mpika Town Council								
	Local Governance	Number of Standing Committee Meetings Held	6	5	1	17	1	1	0
	Public Health and Environmental Protection	Tonnage of solid waste collected	14,000	13,256	744	5	1	1	0
	Public Order and Safety	Football Association of Zambia Division 11 fixture fulfilled	22	19	3	14	1	1	0
	Integrated Development Planning	Commercial Plots Advertised	50	23	27	54	1	1	0
	Sub-Total						4	4	0
54	Shiwang'andu Town Council								
	Housing and Community Amenities	Kilometer of Township Roads Graded	12	-	(12)	0	1	0	1
	Public Order and Safety	Number of Fire Safety Building Inspections Conducted	200	100	(100)	50	1	1	0
	Sub-Total						2	1	1
55	Lupososhi Town Council								
	Integrated Development Planning	Number of Environmental inspection sensitization conducted	3	2	1	67	1	1	0
		Number of plots and farms serviced	40	0	40	0	1	0	1
		Number of planning permissions issued	40	2	38	5	1	1	0
		Layout plan developed and printed out	2	0	2	0	1	0	1
		Number of Development Controlls conducted	12	7	5	58	1	1	0
	Economic and Business Development	Business Registration Conducted Number of Business Registered	30	13	17	43	1	1	0
	Public Health and Environmental Protection	Number of National Conferences attended	1	0	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Boreholes Rehabilitated	30	20	10	67	1	1	0
	Recreation Culture and Religion	Number of Marriage Certificates issued	1	0	1	0	1	0	1
	Education and Skills Development	Number of Records Surveyed	8	0	8	0	1	0	1
	Sub-Total						10	5	5
56	Luwingu Town Council								
	Local Governance	Number of Market Committees Established	5	2	3	40	1	1	0
	Integrated Development Planning	Number of Environment awareness consultative Meetings held	4	3	1	75	1	1	0
	Economic and Business Development	Number of Economic Development Awareness Campaigns held	2	1	1	50	1	1	0
	Housing and Community Amenities	Number of streetlights Installed	40	0	40	0	1	0	1
	Sub-Total						4	3	1
57	Chilubi Town Council								
	Legislative Functions-Local Governance	Number of council meetings held	4	3	1	75	1	1	0
	Integrated Development Planning	Number of plots allocated	26	12	14	46	1	1	0
		Plotter procured	1	0	1	0	1	0	1
		kilometres of roads cleared and opened	5	0	5	0	1	0	1
	Public Health and Environmental Protection	Number of waste bin purchased and distributed	20	10	10	50	1	1	0
		Number of community boreholes rehabilitated	6	0	6	0	1	0	1
		Number of somap shop stocked	2	0	2	0	1	0	1
		Number of CLTS programmes monitored and evaluated	4	0	4	0	1	0	1
		Number of commemorations	1	0	1	0	1	0	1
		Number of commemorations	1	0	1	0	1	0	1
	Housing and Community Amenities	Percentage of completion	100	90	10	90	1	1	0
		Number of community labor engaged	10	0	10	0	1	0	1
		Tonnage of rubles purchased	15	0	15	0	1	0	1
		Number of motor bikes serviced	4	0	4	0	1	0	1
		Kilometres of roads rehabilitated	45	15.5	29.5	34	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Kilometres of roads maintained	60	0	60	0	1	0	1
		Number of flood lights installed	6	0	6	0	1	0	1
	Recreation Culture and Religion	Number of sports development and management activities conducted	3	2	1	67	1	1	0
	Education and Skills Development	Local Authority district Archive established	1	0	1	0	1	0	1
	Management and Support Services	Number of policies developed	1	0	1	0	1	0	1
		Number of audit reports prepared	12	8	4	67	1	1	0
		Number of meetings held	16	12	4	75	1	1	0
		Number of meetings held	4	3	1	75	1	1	0
		Number of news letters published	4	1	3	25	1	1	0
		Number of ICT Systems developed	6	4	2	67	1	1	0
	Resource Mobilisation and Management	Number of new revenue sources identified	4	0	4	0	1	0	1
		Number of guest house furniture procured	12	0	12	0	1	0	1
		Percentage increase in revenue collection	20	0	20	0	1	0	1
	Sub-Total						28	11	17
58	Kasama Municipal Council								
	Legislative Functions-Local Governance	Holding of Intergrity Committee meetings	8	0	8	0	1	0	1
		Number of Stakeholders meeting Held	5	0	5	0	1	0	1
		Number of Meeting	8	0	8	0	1	0	1
	Integrated Development Planning	Development Plan	1	0	1	0	1	0	1
		Environmental Policy Documents formulated	1	0	1	0	1	0	1
	Economic and Business Development	Council Motel Rehabilitated	100%	40%	60%	40	1	1	0
		Truck Park Constructed	100%	10%	90%	10	1	1	0
		Projects Implemented	100%	0	100%	0	1	0	1
		Number of Local Economic Development Strategy Implemented	1	0	1	0	1	0	1
	Public Health and Environmental Protection	Number of burial sites reserved	5	0	5	0	1	0	1
		Number of premises Inspected	1400	1000	400	71	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Cemeteries Maintained	2	0	2	0	1	0	1
		Structures Sprayed	75	10	65	13	1	1	0
		Number of Dogs registered	500	239	261	48	1	1	0
		Samples Collected	100	50	50	50	1	1	0
		Quality Water Services Provided	100	60	40	60	1	1	0
		Number of pump minder Trained	19	13	6	68	1	1	0
		Existing boreholes	35	13	22	37	1	1	0
		Number of new boreholes drilled	30	25	5	83	1	1	0
	Housing and Community Amenities	Number of street lights maintain	50	20	30	40	1	1	0
		Market Shelter rehabilitated	3	2	1	67	1	1	0
		Number of Spots lights maintained	2	0	2	0	1	0	1
		Number of settlement Households Registered	100	32	68	32	1	1	0
	Recreation Culture and Religion	Number of Cultural Institutions Registered	4	2	2	50	1	1	0
		Number of Mayoral Tournaments Sponsored	1	0	1	0	1	0	1
		Number of Institutional Sports Promoted	4	3	1	75	1	1	0
		Number of Sports Infrastructure Rehabilitated	2	1	1	50	1	1	0
	Education and Skills Development	Number of Recor Surveys Conducted	4	3	1	75	1	1	0
		Number of Record Collections Conducted	4	0	4	0	1	1	0
		Number of Communit Centres Rehabilitated	2	1	1	50	1	1	0
		Proprtion of Library Services Provided	100	16	84	16	1	1	0
	Public Order and Safety	Number of Fire Safety Trainings Conducted	10	6	4	60	1	1	0
	Management and Support Services	Proprtion of Information Technology Services Provided	100	60	40	60	1	1	0
		Number of Human Resource Management Meetings Held	12	6	6	50	1	1	0
		Percentage of Council Liabilities Liquidated	100	15	85	15	1	1	0
		Number of By laws Formulated	3	0	3	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Annual Newsletters Produced	2	0	2	0	1	0	1
		Number of Documentaries Produced	4	2	2	50	1	1	0
	Resource Mobilisation and Management	Percentage of Own Sources of revenue automated	100	50	50	50	1	1	0
	Sub-Total						39	26	13
59	Mbala Municipal Council								
	2. Local Governance	2 Number of Special Council meetings held	2	-	2	0	1	0	1
	2. Local Governance	1 Number of Special committee meetings held	2	-	2	0	1	0	1
	3. IDP	1 Number of IDP performance review meetings conducted	4	-	4	0	1	0	1
	4 Economic and Business Development	1 Number of business shows held	5		5	0	1	0	1
	4 Economic and Business Development	1 Number of liquor Licenses processed	200	32	168	16	1	1	0
	6. Housing and Community Amenities	1 Number of trees planted	500	270	230	54	1	1	0
	6. Housing and Community Amenities	1 Number of hectares of vegetation growth control undertaken	13		13	0	1	0	1
	6. Housing and Community Amenities	1 Number of Bus Stations Rehabilitated and maintained	5	2	3	40	1	1	0
	6. Housing and Community Amenities	1 Number of households upgraded and registered	500	-	500	0	1	0	1
	8 Education and Skills Development	1 Proportion of Records Preserved	100		100	0	1	0	1
	11 Management and Support Services	1. Proportion Of Council Debt Liquidated	100	3	97	3	1	1	0
	12 Resource Mobilisation and Management	1 Proportion of budgeted revenue collected	100	65	35	65	1	1	0
	12 Resource Mobilisation and Management	1 Number of property owners appearing in the valuation roll having their particulars (personal details) corrected	200	-	200	0	1	0	1
	12 Resource Mobilisation and Management	1 Number of E-services introduced	2	-	2	0	1	0	1
	13 District Health services	4 Number of outreach immunisation sessions in health facilities conducted	2,244	1,050	1,194	47	1	1	0
	13 District Health services	1 Number of Performance Assessment bi-annual to all Health Institutions in the district conducted	2	1	1	50	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	13 District Health services	2 Number of Quarterly Technical Support meetings conducted	4	1	3	25	1	1	0
	13 District Health services	3 Number of Quarterly Action Plan Review meetings conducted	4	2	2	50	1	1	0
	13 District Health services	4 Number of data review meetings conducted	4	1	3	25	1	1	0
	14 Veterinary services	2 Number of cattle vaccinated and inspected	30,000	22,658	7,342	76	1	1	0
	14 Veterinary services	4 Number of dip tanks rehabilitated	1	-	1	0	1	0	1
	14 Veterinary services	6 Number of permits issued	450	189	261	42	1	1	0
	Sub-Total						22	12	10
60	Mungwi Town Council								
	Local Governance Integrated Development planning	Special Council meeting conducted	1	0	1	0	1	0	1
		District projects monitored	4	2	2	50	1	1	0
		Geographical Information System (G.I.S) equipment procured	1	0	1	0	1	0	1
	Public Health and Environmental Protection	Percentage Office equipment procure	100	0	100	0	1	0	1
		Waste equipment procured	1	0	1	0	1	0	1
		Food sampling analysis undertaken	1	0	0	0	1	0	1
		Night patrols conducted	12	6	6	50	1	1	0
		Number ZIEH seminars attended	1	0	1	0	1	0	1
		Number of capacity building conducted	2	0	2	0	1	0	1
		Kilometer of Drainages Desilted	100	10	90	10	1	1	0
		Number of Dogs registered	100	50	50	50	1	1	0
	Housing and Community Amenities	Number of council houses rehabilitated	6	0	6	0	1	0	1
	Recreation Culture and Religion	Number of marriage certificates issued	6	0	6	0	1	0	1
	Education and Skills Development	Number of New pre-schools Registered with the Council	6	4	2	67	1	1	0
	Social Protection	Vulnerable Households supported	50	0	50	0	1	0	1
	Public Order and Safety	Fire Unit in place	1	0	1	0	1	0	1
		Council Police Officers trained	4	2	2	50	1	1	0
	Support Services	Field Audits conducted	4	2	0	50	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Newsletters Prepared	2	1	1	50	1	1	0
		Number of management meetings held	24	13	11	54	1	1	0
		Provincial budget hearing attended	1	0	1	0	1	0	1
		Revenue Check Points monitoring exercise	6	4	2	67	1	1	0
		Number of revenue collector s trained	1	0	1	0	1	0	1
		Number of systems digitized	3	2	1	67	1	1	0
		Public Sensitization on law taxes	8	4	4	50	1	1	0
	Resource Mobilization and Management	Revenue Check Points monitoring exercise	6	4	2	67	1	1	0
		Number of revenue collector s trained	1	0	1	0	1	0	1
		Number of systems digitized	3	2	1	67	1	1	0
		Public Sensitization on law taxes	8	4	4	50	1	1	0
	Sub-Total						29	15	14
61	Senga Hill Town Council								
	Legislative Functions-Local Governance	Number of Human Resource and Management Committee Conducted	2	1	1	50	1	1	0
	Integrated Development Planning	Number of Survey Equipment Procured	2	1	1	50	1	1	0
	Integrated Development Planning	Dumpsite Created	2	0	2	0	1	0	1
	Integrated Development Planning	Number of Layout Plans Created	2	1	1	50	1	1	0
	Public Health and Environmental Protection	Number of Food Sample Analysis Undertaken	4	2	2	50	1	1	0
	Public Health and Environmental Protection	Tons of Gabbage Collected	4000	1000	3000	25	1	1	0
	Recreation Culture and Religion	Number of Cultural Infrastructure Developed	1	0	1	0	1	0	1
	Recreation Culture and Religion	Number of Cultural products and services promoted	3	0	3	0	1	0	1
	Recreation Culture and Religion	Number of Cultural Institutions Registered	10	0	10	0	1	0	1
	Recreation Culture and Religion	Number of Monitoring Activities Conducted	10	0	10	0	1	0	1
	Recreation Culture and Religion	Number of Community Cultural Activities mobilized	10	0	10	0	1	0	1
	Public Order and Safety	Number of Fire Fighting Safety Attire Procured	23	0	23	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Public Order and Safety	Number of Communities Sensitization on Fire Safety Conducted	4	0	4	0	1	0	1
	Public Order and Safety	Number of Training and Capacity Building Conducted	4	0	4	0	1	0	1
	Public Order and Safety	Procurement of Marine Equipment	6	0	6	0	1	0	1
	Management and Support Services	Number of Officers Trained	15	8	7	53	1	1	0
	Resource Mobilisation and Management	Number of Sytems Digitalised	3	1	2	33	1	1	0
	Sub-Total						17	7	10
62	Kaputa Town Council								
	Integrated Development Planning	No. of local area plans developed	1	0	1	0	1	0	1
	Public Health and Environmental protection	Proportion of Potential Tourism Attractions Promoted	100%	0	100%	0	1	0	1
		Percentage of Dog registered	100%	65%	35%	65	1	1	0
	Housing and community amenities	Percentage Completion of Bus Station Phase one Construction	100%	0	100%	0	1	0	1
		Percentage Completion of Civic Center Rehabilitation	100%	50%	50%	50	1	1	0
		Executive Challets at Chimbamilonga Guest House Constructed	3	0	3	0	1	0	1
		Number of parking space for earth moving equipment and office space constructed	1	0	1	0	1	0	1
	Public Order and Safety	Percentage of Debt Liquidated	100%	73%	27%	73	1	1	0
		Valuation Roll Updated	1	0	1	0	1	0	1
	Sub-Total						9	3	6
63	Lunte Town Council								
	Local Governance	Number of Council committee meetings held	16	12	4	75	1	1	0
	Integrated Development Planning	Number of youth friendly spaces created	4	0	4	0	1	0	1
		Number of Environmental awareness meetings undertaken	2	1	1	50	1	1	0
		Number of development control exercises conducted	10	0	10	0	1	0	1
		Number of Planning Permission applications considered	100	0	100	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Economic and Business Development	Proportional of District Investment Profile developed	80	60	20	75	1	1	0
	Public Health and Environmental Protection	Number of trading and public premises inspection conducted	3	2	1	67	1	1	0
	Public Order and Safety	Number of Council Police patrols conducted	4	3	1	75	1	1	0
	Resource Mobilisation and Management	Percentage increase in revenue collection	70	13	57	19	1	1	0
	District Health Services	Number of health facilities provided with the procured furniture	10	0	10	0	1	0	1
	Sub-Total						10	6	4
64	Mporokoso Town Council								
	Local Government	Number of Meeting Conducted	16	13	3	81	1	1	0
		Number of Unplanned Settlement Upgraded	50	0	50	0	1	0	1
	Public Health and Environmental Protection	Number of Events Held	1	0	1	0	1	0	1
		Number of Buildings rehabilitated	2	0	2	0	1	0	1
		Number of Toilets rehabilitated	2	1	1	50	1	1	0
	Recreation Culture and Religion	Percentage of Cultural products promoted and marketed	45	0	45	0	1	0	1
		Proportion of Cultural matters documented in the district	20	0	20	0	1	0	1
	Education and Skills Development	Number of District archives surveyed	1	0	1	0	1	0	1
	Veterinary Services	Number of veterinary services provided	10	8	2	80	1	1	0
	Sub-Total						9	3	6
65	Nsama Town Council								
	Integrated Development Planning	Number of layout plan updated	2	1	1	50	1	1	0
		Number of Differential GPS procured	1	0	1	0	1	0	1
		Number of inspections conducted	3	2	1	67	1	1	0
		Proportion of grave site Space (Square metres) demarcated	100	0	100	0	1	0	1
		Number of community dog sensitization held	2	0	2	0	1	0	1
		Number of dogs registered	60	0	60	0	1	0	1
		Number of dogs cropped	50	0	50	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of public spaces sprayed	20	0	20	0	1	0	1
	Housing and Community Amenities	Number of institutional houses constructed	4	0	4	0	1	0	1
		Number of institutional houses rehabilitated	2	0	2	0	1	0	1
		Number of parking bays constructed	1	0	1	0	1	0	1
		Number of key capital infrastructural projects implemented	3	1	2	33	1	1	0
		Number of institutional houses developed	2	0	2	0	1	0	1
		Number of truck parks established	1	0	1	0	1	0	1
		Number of council owned commercial shops developed	4	0	4	0	1	0	1
		Number of recreational parks	2	0	2	0	1	0	1
	Transport Services	Kilometres of roads maintained	100	55	45	55	1	1	0
	Sub-Total						17	4	13
66	Mpulungu Town Council								
	Local Governance	Number of council meetings conducted	5	3	2	60	1	1	0
	Economic and Business Development	Number of business promotion shows held	2	1	1	50	1	1	0
		Number of district tourism activities promoted	5	1	4	20	1	1	0
		Percentage of trading lincseses issued	95%	65%	30%	68	1	1	0
	Housing and Community Amenities	Number of premises inspected	500	320	180	64	1	1	0
		Number marriage certificate issued	10	5	5	50	1	1	0
		Number of Friday sports promoted	52	35	17	67	1	1	0
	Education and Skills Development	Number of Pupils enrolled at established pre school	50	6	44	12	1	1	0
		Percentage of Improvement of library services	50%	30%	20%	60	1	1	0
	Social Protection	Number of awareness program on indigent people conducted	4	2	2	50	1	1	0
	Public order and Safety	Number of community policing engaged	4	3	1	75	1	1	0
		Number of fire safety awareness meetings held	4	2	2	50	1	1	0
		Number of fire services conducted	20	13	7	65	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Management and Support Services	Percentage of working environment enhanced	60%	30%	30%	50	1	1	0
	Veterinary services	Number of permits issued	60	12	48	20	1	1	0
	Sub-Total						15	15	0
67	Zambezi Town Council								
	Public Health and environmental Protection	Number of mechanised water reticulation system installed	1	0	1	0	1	0	1
	Recreation Culture and Religion	Number of District records collected and preserved	2	0	2	0	1	0	1
	Resource Mobilisation & Management	Number of Council Motel Rehabilitated	1	0	1	0	1	0	1
	Sub-Total						3	0	3
68	Mwinilunga Town Council								
	Integrated Development Planning	Number of enviromental impact assesments reviewed	15	12	3	80	1	1	0
	Economic and Business Development	Number of Business Licenses issued	145	145	0	100	1	1	0
	Public health and Environmental Protection	Number of cementries Developed and maintained	1	0	1	0	1	0	1
	Housing and Community Amenities	Kilometres of roads constructed	10	9	1	90	1	1	0
	Sub-Total						4	3	1
69	Kasempa Town Council								
	Local Governance	Number of WDC's Elections Hold	24	0	24	0	1	0	1
		Number of plotters procured	1	0	1	0	1	0	1
		Number of loads of waste collected	156	138	18	88	1	1	0
	Housing& Community Amenities	Number of markets constructed	1	0	1	0	1	0	1
		Number of bus stations paved	1	0	1	0	1	0	1
		Number of morden market shelter constructed	1	0	1	0	1	0	1
		Number of Civic Centre renovated	1	0	1	0	1	0	1
		Number of Abattoirs constructed	1	0	1	0	1	0	1
	Public Order Safety	Number of patrols Conducted	12	10	2	83	1	1	0
		Number of Fire Certificates issued	700	500	200	71	1	1	0
		Number of Fire Officers trained	4	0	4	0	1	0	1
	Sub-Total						11	3	8



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
70	Chavuma Town Council								
	Integrated Development Planning	Number of Planned Areas numbered	2	1	1	50	1	1	0
		Number of projects from the IDP monitored	4	3	1	75	1	1	0
		Number of youth friendly spaces created	4	0	4	0	1	0	1
	Housing and Community Amenities	Number of parks and gardens upgraded	3	1	2	33	1	1	0
		Number of gravel roads maintained	5	4	1	80	1	1	0
	Public order and safety	Number of fire extinguishers installed	10	1	9	10	1	1	0
	Management and support Services	Number of L300 server procured and operationalized	1	0	1	0	1	0	1
	Sub-Total						7	5	2
71	Ikelenge Town Council								
	Works	Construction of Market Shelter at Lwakela	1	0	1	0	1	0	1
		Construction of Sports Facility	1	0	1	0	1	0	1
		Procurement of Survey Accessories Equipments	1	0	1	0	1	0	1
	Sub-Total						3	0	3
72	Solwezi Municipal Council								
	Local Governance	Number of special committee meetings held	4	2	2	50	1	1	0
		Number of HIV/AIDs Programs Co-ordinated	15	0	15	0	1	0	1
	Housing and Community Amenities	Number of Car Parks Paved	3	0	3	0	1	0	1
		Number of points installed with traffic lights	2	1	1	50	1	1	0
	Recreation Culture and Religion	Number of mini stadium constructed	1	0	1	0	1	0	1
		Number of Community Sports facilities rehabilitated and maintained	1	0	1	0	1	0	1
	Public order and safety	Number of fire stations constructed	1	0	1	0	1	0	1
	Management and support Services	Number of workers employed	7	0	7	0	1	0	1
	Resource Mobilisation and Management	Number of Ward Development Committess appointed as Revenue Agents	3	2	1	67	1	1	0
	Sub-Total						9	3	6



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
73	Mushindamo Town Council								
	Public health and Environmental protection	Number of Unclaimed bodies disposed of	12	0	12	0	1	0	1
	Housing and Community Amenities	Number of Markets Shelter Constructed	1	0	1	0	1	0	1
		Number of Hand pumps rehabilitated	10	0	10	0	1	0	1
	Recreation Culture and Religion	Number of District Archives Maintained	1	0	1	0	1	0	1
	Veterinary services	Number of meat processing plant inspected for sanitary compliance	4	0	4	0	1	0	1
	Transport Services	Kilometer of Roads Graded	15	7	8	47	1	1	0
	Sub-Total						6	1	5
74	Mufumbwe Town Council								
	Integrated Development Planning	Number of plots numbered	400	0	400	0	1	0	1
		Number of Properties Numbered	10	0	10	0	1	0	1
	Public health and Environmental protection	Number of boreholes drilled, constructed, and rehabilitated	50	0	50	0	1	0	1
	Housing and Community Amenities	Number of markets and bus stations constructed	2	0	2	0	1	0	1
	Public order and safety	Number of fire fighting safety attire procured	3	0	3	0	1	0	1
	Management and support Services	Number of newsletters published	6	1	5	17	1	1	0
	Resource Mobilisation and Management	Number of computeres and peripherals procured	4	0	4	0	1	0	1
		Number of operating systems procured	4	0	4	0	1	0	1
		Number of office furniture procured	5	0	5	0	1	0	1
		Number of CCTV cameras procured	2	0	2	0	1	0	1
	District Health servcies	Number of supportive supervision of covid 19 vaccination conducted	4	0	4	0	1	0	1
		Number of quality improvement projects developed	7	0	7	0	1	0	1
		Number of health facilities connected to the national grid	9	0	9	0	1	0	1
		Number of wards with pediatric materials	3	1	2	33	1	1	0
	Veterinary services	Number of dogs vaccinated against rabies	250	239	11	96	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Sub-Total						15	3	12
75	Kalumbila Town Council								
	Public Health and Environmental Protection	No. of boreholes drilled	30	9	21	30	1	1	0
		No. of dogs registered	60	50	10	83	1	1	0
	Housing and Community Amenities	No. of flood lights installed	4	2	2	50	1	1	0
		No. of sports grounds created	1	0	1	0	1	0	1
	Education and Skills Development	No. of district records preserved	1	0	1	0	1	0	1
	Social Protection	No. of girls supported with sanitary towels	120	0	120	0	1	0	1
		No. of aged supported with food stuffs	30	0	30	0	1	0	1
	Sub-Total						7	3	4
76	Kabompo Town Council								
	Public Health & Environmental Protection	Percentage of communities accessing clean and safe water	50	0	50	0	1	0	1
	Housing & Community Amenities	Number of Office Block Constructed	1	0	1	0	1	0	1
		Number of drilling rigs procured	1	0	1	0	1	0	1
		Number of Council Houses Rehabilitated	1	0	1	0	1	0	1
	Education & Skills Development	Percentage of Targeted district record preserved annually	100	0	100	0	1	0	1
	Public Order & Safety	Number of fire safety building Inspections conducted	250	100	150	40	1	1	0
	Transport Services	Number of drainages constucted	3	0	3	0	1	0	1
		Number of Vehicles procured	1	0	1	0	1	0	1
		Number of Street lights installed	50	0	50	0	1	0	1
		Number of Pontoons Serviced and Maintained	2	1	1	50	1	1	0
		Number of Pontoons Operated	2	1	1	50	1	1	0
		Number of pontoon Engines and Propulsion units procured	2	1	1	50	1	1	0
	Sub-Total						12	4	8
77	Choma Municipal Council								
	Local Governance	Number of Ordinary Council Meetings Held	4	3	-	75	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of Standing Committee Meetings Held	24	20	4	83	1	1	0
	Public Health and Environmental Protection	Tonnage of solid waste collected	10,000	7,524	2,476	75	1	1	0
		Number of Trading and Public Premises Inspected	1,000	968	32	97	1	1	0
	Public Order and Safety	Number of Security Patrols Conducted	150	30	120	20	1	1	0
	Housing and Community Amenities	Number Street Lights Installed	40	28	12	70	1	1	0
		Killo Metres of the Roads Maintained	20	10	10	50	1	1	0
	Sub-Total						7	7	0
78	Gwembe Town Council								
	Housing and Community Amenities	Number of Street Lights Installed	58	0	58	0%	1	0	1
	District Health Services	Percentage of fully immunised children under 1 year	90	60	30	67%	1	1	0
		Percentage of pregnant women attending first antenatal care (ANC) in first trimester	75	40	35	53%	1	1	0
	Sub-Total						3	2	1
79	Itezhi-tezhi Town Council								
	Integrated Development Planning	No. of plots allocated	100	50	50	50%	1	1	0
		Local streets named	20	-	20	0%	1	0	1
	Public Health and Environmental Protection	Number of Community borehole rehabilitated	15	1	14	7%	1	1	0
	Sub-Total						3	2	1
80	Kalomo Town Council								
	Public Health and Environmental Protection	Number of refuse bay constructed	5	0	5	0	1	0	1
		Number of garbage vehicle procured	1	0	1	0	1	0	1
	Public Order and Safety	Number of fire safety building inspections conducted	200	189	11	95	1	1	0
	Housing and Community Amenities	Number of boreholes renovated	20	0	20	0	1	0	1
		Number of refuse bay constructed	3	0	3	0	1	0	1
	Integrated Development Planning	Number of IDP performance review meetings conducted	4	3	1	75	1	1	0
	Sub-Total						6	2	4
81	Kazungula Town Council								



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Constituency Development	Number of CDF youth,women and community grants empowered	96	80	16	83	1	1	0
	Intergrated Development Planning	Number of street signages installed	20	0	20	0	1	0	1
	Public Health and Environmental Protection	Number of dogs registered	63	0	63	0	1	0	1
	Housing and Community Amenities	Kilometers of roads constructed	30	0	30	0	1	0	1
	Public Order and Safety	Proportion of building plans scrutinized per total applications	100	25	75	25	1	1	0
		Proportion of new structures inspected	80	0	80	0	1	0	1
		Propotion of successful fire and rescue operations against emergencies	100	9	91	9	1	1	0
		Proportion of special services conducted against special services Emergencies	100	0	100	0	1	0	1
	Sub-Total						8	3	5
82	Livingstone City Council								
	Management and Support Services	Percent of debt liquidated	100	10	90	10	1	1	0
	Public Order and Safety	Number of fire safety building inspection conducted	1970	1930	40	98	1	1	0
	Economic and Business Development	Inspection	960	940	20	98	1	1	0
	Recreation, Culture and Religion	Number of marriage certificate issued	60	56	4	93	1	1	0
	Housing and Community Amenties	Number of street light maintianed and installed	683	400	283	59	1	1	0
	District Health Services	Percentage of children immunised	75	70	5	93	1	1	0
	Sub-Total						6	6	0
83	Mazabuka Municipal Council								
	Veterinary services	Number of farmers trained	600	408	192	147	1	1	0
	Sub-Total						1	1	0
84	Monze Town Council								
	Housing and Community Amenities	Kilometres of Township Roads Marked	4	3	1	75	1	1	0
	Sub-Total						1	1	0
85	Namwala Town Council								
	Economic and business Development	Number of Butchery - Coldroom & Slaughter slab Established	1	0	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Housing and Community Amenities	Number of Bus Stations Constructed	1	0	1	0	1	0	1
	Sub-Total						2	0	2
86	Siavonga Town Council								
	Public Health and Environmental Protection	Number of Premises Inspected	250	204	46	82	1	1	0
		Number of Dog cropping programme undertaken	2	1	1	50	1	1	0
		Quantity of waste collected (Tonnage)	5,110	4,344	766	85	1	1	0
		Number of Keep Siavonga Clean, Green and Healthy Programmes conducted	52	40	12	77	1	1	0
		Number of Solar Water Reticulation Systems Installed	20	1	19	5	1	1	0
	Public Order and Safety	Number of routine police patrols conducted	104	72	32	69	1	1	0
		Percentage of Building Regulations Compiled	100	80	20	80	1	1	0
		Number of fire safety building inspections conducted	250	230	20	92	1	1	0
	Housing and Community Amenities	Number of Parks and Gardens maintained	6	5	1	83	1	1	0
		Number of Bus Constructed	1	-	1	0	1	0	1
		Percentage of Ward Fund Projects Completed against the approved	100	85	15	85	1	1	0
		Percentage construction of Civic Centre Project Phase 4	100	85	15	85	1	1	0
		Kilometer of feeder roads maintained	130	25	105	19	1	1	0
		Kilometer of CBD Roads maintained	5	2	3	40	1	1	0
	Sub-Total						14	13	1
87	Sinazongwe Town Council								
	Intergrated Development Planning	Number of environmental impact assessments projects conducted	5	1	4	20	1	1	0
		Number of trees planted	1000	200	800	20	1	1	0
		Number of plots advertised and allocated to the public	45	0	45	0	1	0	1
		Number of council porperties put on title deeds	12	7	5	58	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Number of HIV/AIDS work place policies reviewed	1	0	1	0	1	0	1
		Number of people sensitized gender issues	50000	32500	17500	65	1	1	0
	Public Health and Environmental Protection	Number of sensitization meetings on pest control conducted	10000	2000	8000	20	1	1	0
		Number of premises fumigated	25	1	24	4	1	1	0
	Sub-Total						8	6	2
88	Kalabo Town Council								
	Economic and Business Development	No. Bus Stations constructed	1	0	1	0	1	0	1
		No. of conference halls constructed	1	0	1	0	1	0	1
		No. of lodges recapilised.	1	0	1	0	1	0	1
	Housing and Community Amenities	Perimeter of the Civic Centre fenced.	5000	0	5000	0	1	0	1
		No. of Council Offices constructed.	3	0	3	0	1	0	1
		No. of Ablution Blocks constructed.	1	0	1	0	1	0	1
		No. of installed Water Reticulation System	2	0	2	0	1	0	1
		No. of check-point barriers constructed.	1	0	1	0	1	0	1
	Recreation, Culture and Religion	No. of sports citizenry reached out for anti-dopping messages.	50	0	50	0	1	0	1
	Public Order and Safety	No. of fire certificates issued.	200	0	200	0	1	0	1
	Resource Mobilisation	Presence of Local Area Network (LAN).	1	0	1	0	1	0	1
	Sub-Total						11	0	11
89	Kaoma Town Council								
	Economic and Business Development	Construction of one ultra-modern conference facility in Falkland	1	-	1	0	1	0	1
	Public Health and Env. Protection	Drilling and rehabilitation of boreholes	18	-	18	0	1	0	1
	Housing and Community Amenities	Gardens maintained	1	-	1	0	1	0	1
	Housing and Community Amenities	Kilometres of streetlights constructed	3	-	3	0	1	0	1
	Housing and Community Amenities	Four (4) Council Buildings- Civic Centre, Clubhouse, Revenue Check Points	4	-	4	0	1	0	1
	Recreation Culture and Religion	No. of Sports infrastructure rehabilitated	1	-	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Sub-Total						6	0	6
90	Limulunga Town Council								
	Integrated Development Planning	No. of Students Sponsored under Skills	200	182	18	91	1	1	0
	Housing and Community Amentities	No. of class room blocks constructed	30	14	16	47	1	1	0
		No. of maternity wings constructed	3	0	3	0	1	0	1
		No. of staff houses constructed	10	5	5	50	1	1	0
		No. of boreholes rehabilitated	30	21	9	70	1	1	0
	Public Order and Safety	Proportion of Motel Constructed	100	85	15	85	1	1	0
		Proportion of Conference facility Constructed	100	40	60	40	1	1	0
		roads maintained	30	6	24	20	1	1	0
		Number of Sports Infrastructure Rehabilitated	1	0	1	0	1	0	1
	Committee	No. of Special DDCC meetings held	2	1	1	50	1	1	0
	Procurement	Procurement of Drilling Rig	1	0	1	0	1	0	1
		Motor bike procured	1	0	1	0	1	0	1
		N0. of Special WDC meetings held Across all Wards	4	2	2	50	1	1	0
	Sub-Total						13	9	4
91	Luampa Town Council								
	Local Governance	HIV & wellness workplace policy Formulated	1	0	1	0	1	0	1
	Public Health and Environmental Protection	Number Boreholes Rehabilitated	4	2	2	50	1	1	0
	Housing and Community Amenities	Number of Bus Station and Trucking Bay Station Constructed	1	0	1	0	1	0	1
		Number of Kilometers of Access Roads Opened Up	5	0	5	0	1	0	1
		Number of Kilometers of Drainages Opened Up	5		5	0	1	0	1
	Sub-Total						5	1	4
92	Lukulu Town Council								
	Public Health and Environmental protection	Number of boreholes rehabilitated	10	0	10	0	1	0	1
	Housing and Community Amenities	Perimeter Wall erected around the Bus Station	1	0	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		Council Abattoir Rehabilitated	1	0	1	0	1	0	1
	Public Order and Safety	Number of Fire certificates issued	25	15	10	60	1	1	0
		Basic Fire fighting Equipment procured	1	0	1	0	1	0	1
	Resource Mobilisation and Management	Construct and operationalise a filling station	1	0	1	0	1	0	1
		Complete and operationalise Council Bar & Restaurant	1	0	1	0	1	0	1
		Establish a Hardware Shop at the Council Business Complex	1	0	1	0	1	0	1
	Sub-Total						8	1	7
93	Mitete Town Council								
	Integrated Development Planning	Strategic Plan policy formulated.	1	0	1	0	1	0	1
		HIV work plan formulated.	1	0	1	0	1	0	1
		Number of DDCC meetings held.	4	2	2	50	1	1	0
		Area of land Surveyed in hectares.	62	0	62	0	1	0	1
	Public Health and Environmental Protection	Number of water and sanitation events commemorated.	3	0	3	0	1	0	1
	Housing and Community Amenities	Number of market committees established.	1		1	0	1	0	1
	Recreation Culture and Religion	Number of sports activities conducted	4	1	3	25	1	1	0
	Public Order and Safety	Number of public building inspected	4	0	4	0	1	0	1
		Number of Business premises Inspected	4	0	4	0	1	0	1
	Resource Mobilisation and Management	Percentage increase in revenue	10	0	10	0	1	0	1
	Sub-Total						10	2	8
94	Mulobezi Town Council								
	Public Health and Environmental Protection	No. of meat inspection conducted.	1	0	1	0	1	0	1
		No. of dogs Registered.	100	0	100	0	1	0	1
	Housing and Community Amenities	Parks & Gardens (Kanyimba Dam Resort).	1	0	1	0	1	0	1
	Revenue Mobilisation	Accounting Software.	1	0	1	0	1	0	1
	Veterinary services	No. of animals vaccinated against diseases (anthrax, foot and mouth, bovine swine fever).	100	0	100	0	1	0	1
	Recreation, Culture & Religion	No. of Talents Identified.	20	0	20	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Sub-Total						6	0	6
95	Mongu Municipal Council								
	Resource Mobilisation and Management	Percentage increase of revenue collected	12	0	12	0	1	0	1
	Engineering Services	No. of Community projects Implemented	15	4	11	27	1	1	0
		No. of Revenue Hall Constructed	1	0	1	0	1	0	1
		No. of Ambulances Procured	2	0	2	0	1	0	1
	Committee	No. of Council Meeting Held	4	3	1	75	1	1	0
		No. of Special Council Meetings Held	2	1	1	50	1	1	0
	Admistration	No. of ICT Equipments Procured	8	3	5	38	1	1	0
	Sub-Total						7	4	3
96	Mwandi Town Council								
	Intergrated Development Planning	Number of plots allocated	23	0	23	0	1	0	1
	Public Health and Environmental protection	Number of water points tested	10	0	10	0	1	0	1
		Number of times garbage is collected	144	0	144	0	1	0	1
		Number of dog cropping activities undertaken	1	0	1	0	1	0	1
	Housing and Community Amenities	Number of Council ventures operationalised	4		4	0	1	0	1
	Sub-Total						5	0	5
97	Nalolo Town Council								
	Housing and Community Amenities	Construction of Trucking Bay	1		1	0	1	0	1
	Housing and Community Amenities	Grading of Township Roads (Kilometres)	15	-	15	0	1	0	1
	Recreation Culture & Religion	Sponsorship of local football teams.	2	-	2	0	1	0	1
	Public Order and Safety	Building Inspections	8	-	8	0	1	0	1
	Public Order and Safety	Purchase of basic fire-fighting equipment for the Civic Centre	4	-	4	0	1	0	1
	Resource Mobilisation and Management	Construction and Operationalistion of a Filling Station with large parking space for truckers.	1	-	1	0	1	0	1
	Transport Services	Purchase of fuel/lubricants, safety attire and tools for operation of a pontoon	1	-	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Sub-Total						7	0	7
98	Nkeyema Town Council								
	Economic and Business Development	No. of Business Licences Issued	250	0	250	0	1	0	1
	Housing and Community Amenities	No. of Ablution Constructed	5	3	2	60	1	1	0
		No. of Slaughter Slab Constructed	1	0	1	0	1	0	1
		Percentage Completion of Lodge	1	0	1	0	1	0	1
		No. of commercialised houses constructed	1	0	1	0	1	0	1
		No. Trucking inn bay constructed	1	0	1	0	1	0	1
		No. of Business complex constructed	1	0	1	0	1	0	1
	Recreation culture and Religion	No. of Heritage sites identified and mapped	5	0	5	0	1	0	1
		No. of Sports infrastructure Rehabilitated	1	0	1	0	1	0	1
	Sub-Total						9	1	8
99	Senanga Town Council								
	Integrated Development Planning	No. Of Students Sponsored under Skills	100	50	50	50	1	1	0
	Public Health and Environmental Protection	Proportion of Unclaimed Bodies	100		100	0	1	0	1
		Percentage of Household Sprayed	100		100	0	1	0	1
		No. of Dogs Cropped sessions	2		2	0	1	0	1
		Proportion of Condoms Disbursed	100		100	0	1	0	1
		No. of Routine Dogs Vaccination	700		700	0	1	0	1
		No. of Trees Planted	500		500	0	1	0	1
	Housing and Community Amentities	No. of Ablution blocks Maintained	4	1	3	25	1	1	0
		No. of Markets Maintained	4	2	2	50	1	1	0
		No. of Council Houses Maintained	5	2	3	40	1	1	0
		Kilometers of Gravel Roads Maintained	80	-	80	0	1	0	1
		Kilometers of Street Lights Maintained	3	-	3	0	1	0	1
	Recreation and Culture	No of Cultural Ceremonies Attended	1	-	1	0	1	0	1
	Public Order and Safety	Proportion of fire safety Inspections Conducted	100		100	0	1	0	1
		No. of Community Patrols Undertaken	52	3	49	6	1	1	0



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
		No. of Burial Permits Issued	100		100	0	1	0	1
		Percentage increase of revenue collected	12	20	(8)	167	1	1	0
	Resource Mobilisation and Management	Number of revenue collection task force teams constituted	4		4	0	1	0	1
	Engineering Services	Proportion of markets and Bus stations Connected with water	100	-	100	0	1	0	1
	Sub-Total						19	6	13
100	Sesheke Town Council								
	Economic and Business Development	Proportion of modern guest house constructed	100	-	100	0	1	0	1
	Economic and Business Development	Proportion of floating bar constructed	100	-	100	0	1	0	1
	Economic and Business Development	No. of commercial boreholes and solar pump constructed	1	-	1	0	1	0	1
	Economic and Business Development	No. of engine boat procured	1	-	1	0	1	0	1
	Recreation, Culture and Religion	No. activities citizenry participation in community sports	50	2	48	4	1	1	0
	Housing and Community Amenities	No. of streetlights maintained	20	-	20	0	1	0	1
	Public Health and Env. Protection	No. of cementries created	1	-	1	0	1	0	1
	Sub-Total						7	1	6
101	Shang'ombo Town Council								
	Economic and Business Development	Number of commercial buildings constructed	3	0	3	0	1	0	1
	Public Health and Environmental Protection	Number of water samples tested	60	0	60	0	1	0	1
	Housing and Community Amenities	km of roads maintained	20	15	5	75	1	1	0
	Recreation, Culture and Religion	Number of Sports Persons reached with anti-doping messages	1000	0	1000	0	1	0	1
	Public Order and Safety	Number of community security patrols carried out	4	0	4	0	1	0	1
	Fire Services provided	Number of fire safety awareness meeting held	4	0	4	0	1	0	1
	Sub-Total						6	1	5
102	Sikongo Town Council								
	Economic and Business Development	No. of trade licences issued to newly created trading areas at the green market	100	0	100	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Public Health and Env. Protection	No. of cementry plots created.	100	0	100	0	1	0	1
	Housing and Community Amenities	No. of Bus Stations created.	1	0	1	0	1	0	1
		No. of Markets created.	1	0	1	0	1	0	1
		No. of kilometres of roads maintained.	4	0	4	0	1	0	1
	Resource Mobilisation and Management	No. of Data Base for business premises created.	1	0	1	0	1	0	1
	Sub-Total						6	0	6
103	Sioma Town Council								
	Constituency Development	Number of Ambulance procured	1	-	1	0	1	0	1
		Number of Motorbike procured	1	-	1	0	1	0	1
		Number of CDF sensitisation meetings conducted	12	6	6	50	1	1	0
		Number of secondary boarding school pupils sponsored	600	374	226	62	1	1	0
	Local Governance	Number of Special Full Council Meetings Held	1	-	1	0	1	0	1
		Number of special committees Meetings Held	3	1	2	33	1	1	0
		Number of Stakeholders meetings held	2	-	2	0	1	0	1
	Intergrated Development Planning	Number of plots Beaconed	100	-	100	0	1	0	1
	Economic and business Development	Number of Local Economic development strategy developed	1	-	1	0	1	0	1
		Entrepreneur and business skills community trainings conducted	12	1	11	8	1	1	0
		Number of Local Suppliers and Contractors sensitisation meeting held	4	3	1	75	1	1	0
	Public Health and Environmental protection	Number of Health Permits Issued	30	5	25	17	1	1	0
		Number of Food sampling exercises conducted	2	-	2	0	1	0	1
	Housing and Community Amenities	Number of housing unit constructed	4		4	0	1	0	1
		Number of conference Hall constructed	1	-	1	0	1	0	1
		Number of Kilometers township roads Rehabilitated	7	5	2	71	1	1	0
	Recreation Culture and Religion	Number of community sports tournaments conducted	4	1	3	25	1	1	0
		Number of teams sponsored	1	-	1	0	1	0	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Programme	Key Outputs	Targets	Actual	Variance	Percentage Achieved (%)	No. of Targeted Activities	Partially Implemented	Not Implemented
	Education and Skills development Mobilisation and Management	Percentage of target record preserved annually	50	-	50	0	1	0	1
	Management and Support Services	Number of Integrity Committee Meetings held	4	-	4	0	1	0	1
		Number of financial reports prepared	5	-	5	0	1	0	1
	Resource Mobilisation and Management	Revenue collection task force engaged	24	2	22	8	1	1	0
		Number of spot checks at revenue check points conducted	24	3	21	13	1	1	0
	District Health Services	Number of HCC meetings held	4	-	4	0	1	0	1
		Number of Sensitization on male partner involvement held	120	18	102	15	1	1	0
		Number of TB treatment supporters Trained	10	-	10	0	1	0	1
	Sub-Total						26	11	15
	Grand Total						1,044	522	522



Appendix 5: Failure to Collect Revenue

No.	Province	Name of Council	Revenue Source	Budget Amount K	Actual Collect K	Under-collection K
1	Central	Chibombo Town Council	Plots, Property Rates, Ground Rent	10,363,749	7,966,430	(2,397,319)
2	Central	Kapiri Mposhi Town Council	Communication mast, rental fees, property rate and site rates	23,661,126	1,244,158	(22,416,968)
3	Central	Serenje Town Council	Fees and Charges, Commercial Venture	6,950,750	3,632,707	(3,318,043)
4	Central	Mkushi Town Council	Levies	37,000	-	(37,000)
5	Central	Shibuyunji Town Council	Property Rates	265,074	-	(265,074)
6	Copperbelt	Masaiti Town Council	Property rates and mast levy	2,551,221	1,555,203	(996,018)
7	Copperbelt	Kitwe City Council	Property rates, Billboards and Rent	522,340,642	454,047,449	(68,293,193)
8	Copperbelt	Ndola City Council	Property rates, billboards, rent and plot premiums	313,637,552	90,076,361	(223,561,191)
9	Copperbelt	Mpongwe Town Council	Property rates, rentals, mast levy, refuse disposal fee, plot premium	8,184,578	1,102,456	(7,082,122)
10	Copperbelt	Chililabombwe Municipal Council	Property Rates , Fees and charges	27,588,519	3,962,941	(23,625,578)
11	Copperbelt	Chingola Municipal Council	Mast Levy	1,332,327	883,862	(448,465)
12	Copperbelt	Mufulira Municipal Council	Bill Boards, Sale of Survey Diagram, Plan scrutiny fees, consolidation of land, Regularisation of Farm Plot	31,432,134	3,587,830	(27,844,304)
13	Copperbelt	Luanshya Municipal Council	Billboards	15,386,485	657,800	(14,728,685)
14	Copperbelt	Kalulushi Municipal Council	Property Rates, Fees and Charges	20,580,943	6,267,327	(14,313,616)
15	Eastern	Mambwe Town Council	Billboards	53,500	42,000	(11,500)
16	Eastern	Kasenengwa Town Council	Market fees and sale of plots	2,227,732	845,033	(1,382,699)
17	Eastern	Chipata City Council	Property rates, rentals and plot premiums	37,344,597	8,341,120	(29,003,477)
18	Eastern	Petauke Town Council	Plot Premium	1,004,400	260,000	(744,400)
19	Eastern	Chasefu Town Council	Plot Premium	836,900	459,630	(377,270)
20	Luapula	Mansa Municipal Council	Rates, Mast Levy, Franchise and Tipping fees	2,616,021	1,563,203	(1,052,818)
21	Luapula	Milenge Town Council	Rentals and Water Charges	112,317	8,540	(103,777)



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Revenue Source	Budget Amount K	Actual Collect K	Under-collection K
22	Lusaka	Chilanga Town Council	Property Rates, Rent and billboards	16,339,068	277,902	(16,061,166)
23	Lusaka	Kafue Town Council	Property rates	3,993,167	1,124,618	(2,868,549)
24	Lusaka	Chongwe Municipal Council	Rentals and Billboard fees	1,065,951	149,217	(916,734)
25	Lusaka	Rufunsa Town Council	Plot Premium	1,801,051	1,467,735	(333,316)
26	Muchinga	Lavushimanda Town Council	Plot Premiums	5,008,150	1,395,000	(3,613,150)
27	Muchinga	Chinsali Municipal Council	Plot Premiums, property rates	9,061,876	4,610,208	(4,451,668)
28	Muchinga	Isoka Town Council	Property rates, rent and mast levy	1,494,327	269,521	(1,224,806)
29	Muchinga	Mpika Town Council	Property Rates	4,184,120	3,710,007	(474,113)
30	Northern	Chilubi Town Council	Plot premium	79,800	27,800	(52,000)
31	Northern	Mbala Municipal Council	Billboards, property rates, dog license and mast levy	15,027,209	1,382,141	(13,645,068)
32	Northern	Mungwi Town Council	Sale of plots, Land conversion and Commercial Venture	3,322,708	1,526,370	(1,796,338)
33	Northern	Senga Hill Town Council	Sale of blocks and Property rates	88,834	-	(88,834)
34	Northern	Lupososhi Town Council	Plot Premiums	1,401,500	323,200	(1,078,300)
35	Northern	Luwingu Town Council	Fees and Charges (Billboards)	24,500	2,000	(22,500)
36	Northern	Kaputa Town Council	Billboards.	47,995	7,760	(40,235)
37	Northern	Mporokoso Town Council	Plot Premiums	809,125	338,700	(470,425)
38	Northern	Lunte Town Council	Plot Premiums	742,500	50,000	(692,500)
39	North-Western	Solwezi Town Council	Property rates	9,674,563	4,899,744	(4,774,819)
40	North-Western	Manyinga Town Council	Plot Premiums	448,500	-	(448,500)
41	North-Western	Mwinilunga Town Council	Plot Premiums	2,009,500	654,500	(1,355,000)
42	North-Western	Kabompo Town Council	Property Rates and Rentals	803,994	616,150	(187,844)
43	Southern	Choma Municipal Council	Rent and billboards	9,678,784	4,729,057	(4,949,727)
44	Southern	Mazabuka Municipal Council	Rent	534,855	230,060	(304,795)
45	Southern	Kalomo Town Council	Rentals	570,670	278,345	(292,325)



Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*

No.	Province	Name of Council	Revenue Source	Budget Amount K	Actual Collect K	Under-collection K
46	Southern	Livingstone City Council	Property rates, rentals, plot premiums	62,844,602	39,404,135	(23,440,467)
47	Southern	Chikankata Town Council	Property Rates	1,822,647	70,237	(1,752,410)
48	Southern	Namwala Town Council	Rented Properties and Property Rates, Health Permits and Fire Certificates	1,205,656	781,333	(424,323)
49	Southern	Itezhi Tezhi Town Council	Plot Premium	920,000	197,500	(722,500)
50	Western	Sesheke Town Council	Plot premiums, building permits, and property rates	5,847,451	614,940	(5,232,511)
51	Western	Mongu Municipal Council	Plot premiums and regularisation fee	1,188,550	777,223	(411,327)
52	Western	Senanga Town Council	Rentals	40,320	11,573	(28,747)
53	Western	Sikongo Town Council	Plot Premium	136,200	115,180	(21,020)
54	Western	Lukulu Town Council	Business Levy	39,165	-	(39,165)
55	Western	Mwandi Town Council	Plot Premium	225,798	-	(225,798)
56	Western	Luampa Town Council	Fees and Charges	8,583	-	(8,583)
		Total		1,190,999,286	656,546,206	(534,453,080)



Appendix 6: Failure to Prepare Valuation Roll

No.	Province	Name of Council	Last Updated
1	Eastern	Chama Town Council	1992
2	Luapula	Chifunabuli Town Council	2018
3	Northern	Luwingu Town Council	Unknown
4	Northern	Lunte Town Council	2017
5	North-Western	Ikelenge Town Council	2011
6	North-Western	Manyinga Town Council	2012
7	North-Western	Mwinilunga Town Council	Unknown
8	Western	Kalabo Town Council	2019
9	Western	Shang'ombo Town Council	2016

Appendix 7: Unaccounted for Revenue

No.	Province	Name of Local Authority	Revenue Collected K	Banked Amount K	Unbanked Amount K
1	Northern	Nsama Town Council	644,383	529,883	114,500
2	Western	Mwandi Town Council	30,724	-	30,724
3	Western	Nkeyema Town Council	97,196	29,106	68,090
		Total	772,303	558,989	213,314

Appendix 8: Missing Receipt Books

No.	Province	Name of Council	Receipt Range	Number of Missing Receipts Books
1	Eastern	Kasenengwa Town Council	11912401 - 11912800	1
2	Western	Mwandi Town Council	530801 - 531200 531601 - 532000 532001 - 532400 5300001 - 530400 532801 - 533200 533201 - 533600 533601 - 534000 5151324 - 5151594 4491951 - 4492000	9
		Total		10

**Appendix 9: Failure to use 5% of Locally Generated Funds on Wards**

No.	Province	Name of Council	Locally Generated Revenue Amount K	5% Amount K	Amount Transferred K	Balance K
1	Central	Chitambo Town Council	1,608,854	80,443	-	80,443
2	Central	Shibuyunji Town Council	7,506,050	375,303	-	375,303
3	Copperbelt	Mpongwe Town Council	11,182,427	559,121	-	559,121
4	Copperbelt	Luanshya Municipal Council	50,745,816	2,537,291	70,160	2,467,131
5	Eastern	Chasefu Town Council	603,501	30,175	-	30,175
6	Lusaka	Rufunsa Town Council	5,666,475	283,324	-	283,324
7	Northern	Chilubi Town Council	803,763	40,188	-	40,188
8	Northern	Kasama Municipal Council	22,289,107	1,114,455	-	1,114,455
9	Northern	Mbala Municipal Council	5,520,996	276,050	-	276,050
10	Northern	Mungwi Town Council	1,486,801	74,340	-	74,340
11	Northern	Luwingu Town Council	2,140,402	107,020	-	107,020
12	Northern	Mporokoso Town Council	1,151,349	57,567	-	57,567
13	North-Western	Ikelenge Town Council	672,792	33,590	-	33,590
14	North-Western	Manyinga Town Council	2,633,186	131,659	-	131,659
15	Southern	Livingstone City Council	63,413,507	3,170,675	1,069,980	2,100,695
16	Southern	Mazabuka Municipal Council	17,453,043	872,652	125,500	747,152
17	Southern	Gwembe Town Council	1,837,040	91,852	-	91,852
		Total	196,715,109	9,835,706	1,265,640	8,570,066

Appendix 10: Unsupported Payments

No.	Province	Name of Council	No. of Transactions	Amount K
1	Eastern	Chasefu Town Council	23	131,120
2	Lusaka	Luangwa Town Council	75	357,457
3	Northern	Mbala Municipal Council	3	17,670
4	Western	Sioma Town Council	29	227,928
5	Western	Senanga Town Council	9	43,240
6	Western	Mwandi Town Council	25	232,807
		Total	164	1,010,222

Appendix 11: Failure to Provide Activity Reports

No.	Province	Name of Council	No. of Transactions	Amount K
1	Northern	Mungwi Town Council	12	161,384
2	Western	Mwandi Town Council	22	274,253
		Total	34	435,637



Appendix 12: Unretired Accountable Imprest

No.	Province	Name of Council	No. of Officers	Amount K
1	North-Western	Manyinga Town Council	6	153,046
2	Western	Luampa Town Council	6	685,596
		Total	12	838,642

Appendix 13: Irregular Cash Withdraw

No.	Province	Name of Council	No. of Officers	Amount K
1	Eastern	Lusangazi Town Council	9	238,232
2	Northern	Mbala Municipal Council	6	95,286
3	Northern	Lunte Town Council	2	144,621
4	North-Western	Ikelenge Town Council	4	204,124
		Total	21	682,263

Appendix 14: Failure to Obtain Clearance from ZRA before Payment

No.	Province	Name of Council	No. of Transactions	Amount K
1	Copperbelt	Ndola City Council	37	2,423,848
2	Luapula	Lunga Town Council	41	323,851
3	Northern	Kasama Municipal Council	31	450,335
4	Northern	Mbala Municipal Council	125	1,243,334
5	Northern	Senga Hill Town Council	48	411,924
6	Northern	Lunte Town Council	34	1,600,221
7	Western	Limulunga Town Council	13	202,109
8	Western	Mwandi Town Council	91	536,600
		Total	420	7,192,222



Appendix 15: Failure to Use e-GP System

No.	Province	Name of Council	No. of Suppliers	Amount K
1	Eastern	Lusangazi Town Council	12	42,240
2	Muchinga	Mafinga Town Council	5	290,168
3	Muchinga	Mpika Town Council	59	488,772
4	Northern	Mbala Municipal Council	71	682,471
5	Northern	Luwingu Town Council	31	472,347
6	Northern	Kaputa Town Council	19	202,431
7	Western	Limulunga Town Council	20	144,113
8	Western	Mwandi Town Council	41	337,973
9	Western	Luampa Town Council	16	307,051
		Total	274	2,967,566

Appendix 16: Unaccounted for Stores

No.	Province	Name of Council	Amount K
1	Central	Kapiri Mposhi Town Council	143,617
2	Central	Serenje Town Council	83,173
3	Copperbelt	Masaiti Town Council	30,853
4	Copperbelt	Ndola City Council	213,012
5	Copperbelt	Kalulushi Municipal Council	713,691
6	Eastern	Chasefu Town Council	238,842
7	Lusaka	Chilanga Town Council	90,000
8	Lusaka	Chongwe Municipal Council	162,888
9	Northern	Mbala Municipal Council	85,631
10	North-Western	Solwezi Municipal Council	145,000
11	Southern	Kalomo Town Council	126,597
12	Western	Limulunga Town Council	50,091
13	Western	Senaga Town Council	53,796
14	Western	Mwandi Town Council	150,998
		Mwandi Town Council (Cash for Work)	72,680
		Total	2,360,869

**Appendix 17: Unaccounted for Fuel**

No.	Province	Name of Council	Amount K
1	Central	Serenje Town Council	297,446
2	Central	Shibuyunji Town Council	67,982
3	Copperbelt	Masaiti Town Council	30,853
4	Eastern	Chasefu Town Council	378,416
5	Lusaka	Chongwe Municipal Council	24,582
6	Southern	Livinstone City Council	53,874
7	Western	Mwandi Town Council	54,045
		Total	907,198

Appendix 18: Failure to Fill Vacant Positions

No.	Province	Name of Council	Establishment	Filled Positions	Vacant Positions
1	Central	Chibombo Town Council	196	114	82
2	Central	Kabwe Municipal Council	430	257	173
3	Central	Chisamba Town Council	210	94	116
4	Central	Kapiri Mposhi Town Council	294	293	1
5	Central	Serenje Town Council	176	35	141
6	Central	Mkushi Town Council	184	126	58
7	Central	Chitambo Town Council	168	82	86
8	Central	Ngabwe Town Council	56	51	5
9	Central	Shibuyunji Town Council	143	114	29
10	Copperbelt	Lufwanyama Town Council	181	126	55
11	Copperbelt	Chililabombwe Municipal Council	292	285	7
12	Copperbelt	Mufulira Municipal Council	610	236	374
13	Eastern	Katete Town Council	159	144	15
14	Eastern	Lumezi Town Council	73	57	16
15	Eastern	Chipangali Town Council	107	68	39
16	Eastern	Mambwe Town Council	61	22	39
17	Eastern	Lundazi Town Council	139	138	1
18	Eastern	Vubwi Town Council	56	49	7
19	Eastern	Chipata City Council	373	251	122
20	Eastern	Lusangazi Town Council	67	62	5
21	Eastern	Petauke Town Council	153	89	64
22	Eastern	Nyimba Town Council	224	115	109
23	Eastern	Chasefu Town Council	95	67	28
24	Luapula	Chiengwe Town Council	201	82	119
25	Luapula	Samfya Town Council	143	121	22
26	Luapula	Mwansabombwe Town Council	69	63	6
27	Luapula	Chembe Town Council	107	105	2
28	Luapula	Milenge Town Council	80	74	6
29	Lusaka	Chilanga Town Council	247	135	112
30	Lusaka	Luangwa Town Council	218	93	125
31	Lusaka	Lusaka City Council	1502	1456	46



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Establishment	Filled Positions	Vacant Positions
32	Muchinga	Lavushimanda Town Council	99	67	32
33	Muchinga	Chinsali Municipal Council	193	108	85
34	Muchinga	Isoka Town Council	58	35	23
35	Muchinga	Shiwang'andu Town Council	76	73	3
36	Muchinga	Mafinga Town Council	104	70	34
37	Northern	Chilubi Town Council	96	45	51
38	Northern	Mbala Municipal Council	169	162	7
39	Northern	Kasama Municipal Council	402	151	251
40	Northern	Mungwi Town Council	90	84	6
41	Northern	Senga Hill Town Council	70	57	13
42	Northern	Mpulungu Town Council	157	128	29
43	Northern	Lupososhi Town Council	68	65	3
44	Northern	Luwingu Town Council	70	63	7
45	Northern	Kaputa Town Council	115	105	10
46	Northern	Mporokoso Town Council	92	66	26
47	Northern	Lunte Town Council	58	55	3
48	Northern	Nsama Town Council	193	77	116
49	North-Western	Mufumbwe Town Council	345	100	245
50	North-Western	Kalumbila Town Council	288	278	10
51	North-Western	Mushindamo Town Council	90	87	3
52	North-Western	Solwezi Municipal Council	183	51	132
53	North-Western	Chavuma Town Council	92	51	41
54	North-Western	Ikelenge Town Council	82	71	11
55	North-Western	Kasempa Town Council	111	106	5
56	North-Western	Manyinga Town Council	194	87	107
57	North-Western	Mwinilunga Town Council	184	169	15
58	North-Western	Zambezi Town Council	113	96	17
59	Southern	Choma Municipal Council	184	87	97
60	Southern	Kalomo Town Council	85	27	58
61	Southern	Chikankata Town Council	135	130	5
62	Southern	Sinazongwe Town Council	231	81	150
63	Southern	Itezhi Tezhi Town Council	201	124	77
64	Southern	Chirundu Town Council	30	12	18
65	Western	Kaoma Town Council	111	89	22
66	Western	Nalolo Town Council	75	66	9
67	Western	Sioma Town Council	67	58	9
68	Western	Sikongo Town Council	182	57	125
69	Western	Kalabo Town Council	221	103	118
70	Western	Lukulu Town Council	100	82	18
71	Western	Mitete Town Council	100	58	42
72	Western	Mwandi Town Council	245	70	175
73	Western	Shang'ombo Town Council	57	43	14
74	Western	Luampa Town Council	196	72	124
75	Western	Mulobezi Town Council	67	53	14
		Total	13,093	8,723	4,370



Appendix 19: Over Employment of Staff

No.	Province	Name of Council	Vacant Positions	No. of Officers Employed	No. of Over Employed	Staff Cost implication K
1	Central	Chibombo Town Council	22	98	76	1,221,552
2	Central	Kabwe Municipal Council	21	36	15	2,697,991
3	Central	Chisamba Town Council	3	7	4	364,519
4	Central	Serenje Town Council	20	41	21	1,066,572
5	Copperbelt	Masaiti Town Council	3	6	3	251,728
6	Copperbelt	Lufwanyama Town Council	4	6	2	555,178
7	Copperbelt	Ndola City Council	108	181	73	10,519,751
8	Copperbelt	Mpongwe Town Council	7	12	5	729,416
9	Copperbelt	Mufulira Municipal Council	32	125	93	9,130,971
10	Eastern	Katete Town Council	28	56	28	3,012,764
11	Eastern	Mambwe Town Council	15	23	8	828,219
12	Eastern	Vubwi Town Council	1	2	1	213,887
13	Eastern	Chadiza Town Council	1	2	1	130,718
14	Eastern	Lusangazi Town Council	3	4	1	72,000
15	Lusaka	Kafue Town Council	37	69	32	3,654,234
16	Lusaka	Lusaka City Council	239	267	28	365,922
17	Muchinga	Lavushimanda Town Council	5	9	4	334,300
18	Muchinga	Mafinga Town Council	11	16	5	241,418
19	Northern	Mbala Municipal Council	3	4	1	133,705
20	Northern	Kasama Municipal Council	5	11	6	879,513
21	Northern	Senga Hill Town Council	1	2	1	147,984
22	Northern	Lupososhi Town Council	1	2	1	123,270
23	Northern	Luwingu Town Council	2	4	2	222,141
24	North-Western	Kalumbila Town Council	3	4	1	71,673
25	North-Western	Solwezi Municipal Council	28	89	61	3,160,382
26	Southern	Choma Municipal Council	3	7	4	608,156
27	Southern	Zimba Town Council	5	9	4	369,909
28	Southern	Kalomo Town Council	6	12	6	594,900
29	Southern	Livingstone City Council	421	471	50	582,014
30	Southern	Chikankata Town Council	3	5	2	560,088
31	Southern	Namwala Town Council	8	31	23	1,024,464
32	Southern	Itezhi Tezhi Town Council	5	13	8	1,478,957
33	Southern	Chirundu Town Council	20	45	25	2,744,523
34	Western	Lukulu Town Council	2	5	3	308,672
35	Western	Mwandi Town Council	4	11	7	676,887
		Total	1,080	1,685	605	49,078,378



Appendix 20: Unauthorised Positions

No.	Province	Name of Council	No. of Unauthorised Positions	Amounts K	Positions
1	Central	Chisamba Town Council	8	900,356	District Aids Coordinator, Foreman Works, Senior Committee Clerk
2	Central	Chitambo Town Council	7	586,830	District Aids Coordinator, Debtor Entry Operator and Inspector
3	Lusaka	Chongwe Municipal Council	16	1,863,593	Town Clerk, Senior Administrative Officer, Administrative Officer, Committee Clerk, Sub Officer, Leading Fire Fighter, Cleansing Superintendent.
4	Southern	Zimba Town Council	11	571,586	Senior Accountancy Assistant, Accountancy Assistant, District Aids Coordination Advisor, Accounts Officer, Clerical Officer, Administrative Officer Commercial Ventures,
5	Southern	Siavonga Town Council	2	309,813	Senior Accountancy Assistant
		Total	44	4,232,178	



Appendix 21: Delayed Confirmation of Officers on Probation

No.	Province	Name of Council	No. of Employees	Period
1	Central	Chisamba Town Council	8	Six (6) to Seven (7) months
2	Copperbelt	Mpongwe Town Council	2	Five (5) to Six (6) months
3	Copperbelt	Chililabombwe Municipal Council	5	Nine (9) to Seventeen (17) months
4	Copperbelt	Mufulira Municipal Council	8	16 to 66 months
5	Copperbelt	Kalulushi Municipal Council	3	27 to 53 Months
6	Eastern	Chipata City Council	10	Three (3) to Twenty-six (26)
7	Luapula	Milenge Town Council	3	8 Months
8	Lusaka	Chongwe Municipal Council	2	9 to 27 months
9	Lusaka	Luangwa Town Council	8	12 to 84 month
10	Muchinga	Nakonde Town Council	3	7 months
11	Northern	Senga Hill Town Council	1	sixteen (16)
12	Northern	Lupososhi Town Council	3	12 to 15 Months
13	Northern	Nsama Town Council	3	5 to 10 Months
14	North-Western	Solwezi Municipal Council	8	seven (7) to fifty - nine (59) months
15	North-Western	Manyinga Town Council	1	15 months
16	Southern	Choma Municipal Council	8	Twelve (12) to Seventeen (17)
17	Southern	Livingstone City Council	5	Four (4) to eighteen (18) months
18	Southern	Chikankata Town Council	1	13 months
19	Southern	Sinazongwe Town Council	8	12 months
20	Southern	Siavonga Town Council	7	16 Months
21	Southern	Gwembe Town Council	3	12 to 15 Months
22	Southern	Itezhi Tezhi Town Council	1	16 Months
23	Western	Kalabo Town Council	4	sixteen (16)
24	Western	Lukulu Town Council	12	3 to 9 months
25	Western	Mitete Town Council	14	4 to 11 months
26	Western	Mwandi Town Council	25	18 months
27	Western	Shang'ombo Town Council	15	8 to 18 Months
28	Western	Luampa Town Council	1	17 Months
		Total	172	

**Appendix 22: Delayed Promotion of Officers**

No.	Province	Name of Council	No. of Employees	Period
1	Copperbelt	Lufwanyama Town Council	4	Nine (9) to twelve (12) months
2	Eastern	Mambwe Town Council	2	Nine (9) to eleven (11) months
3	Eastern	Vubwi Town Council	3	Ten (10) months
4	Luapula	Chipili Town Council	4	Six (6) Months
5	Luapula	Samfya Town Council	1	9 months
6	Luapula	Lunga Town Council	2	10 months
7	Muchinga	Chinsali Municipal Council	1	Twenty-two (22) months
8	Northern	Kasama Municipal Council	7	Four (4) to thirty-three (33) Months
9	Northern	Mungwi Town Council	1	thirteen (13) Months
10	Northern	Luwingu Town Council	2	8 to 11 Months
11	Northern	Kaputa Town Council	3	5 to 8 Months
12	Northern	Mporokoso Town Council	1	15 months
13	North-Western	Mushindamo Town Council	5	five (5) to fourteen (14) months
14	Southern	Monze Town Council	3	Eight (8) to Seventeen (17) months
15	Southern	Zimba Town Council	2	Five (5) to eight (8) months
16	Western	Kaoma Town Council	2	Thirteen (13) to Fourteen (14) Months
		Total	43	

Appendix 23: Employment of Temporal Workers (Casualisation)

No.	Province	Name of Council	No. of Temporal Workers	Amount Paid K
1	Eastern	Lundazi Town Council	8	111,028
2	Eastern	Chama Town Council	18	313,455
3	Luapula	Samfya Town Council	18	255,180
4	North-Western	Zambezi Town Council	13	81,900
5	Western	Sesheke Town Council	30	3,082,000
6	Western	Sioma Town Council	11	305,329
7	Western	Mwandi Town Council	6	166,543
		Total	104	4,315,435

**Appendix 24: Failure to Recover Salary Advances**

No.	Province	Name of Council	No. of Officers	Amount K
1	Central	Kapiri Mposhi Town Council	6	26,665
2	Copperbelt	Lufwanyama Town Council	1	12,000
3	Copperbelt	Ndola City Council	4	31,000
4	Northern	Lupososhi Town Council	4	12,833
5	Western	Mwandi Town Council	12	55,600
6	Western	Luampa Town Council	7	23,000
		Total	34	161,098

Appendix 25: Failure to Deduct NAPSA Contributions

No.	Province	Name of Council	No. of Officers	Wages Paid K	Expected NAPSA Deduction K
1	Luapula	Chipili Town Council	6	63,000	6,300
2	Luapula	Samfya Town Council	37	527,437	52,744
3	Lusaka	Luangwa Town Council	26	101,940	10,194
4	Northern	Senga Hill Town Council	21	261,450	13,073
5	Western	Mwandi Town Council	6	166,543	16,654
		Total	96	1,120,370	98,965

Appendix 26: Failure to Inscribe Assets

No.	Province	Name of Council	No. of Assets	Value of Assets K
1	Central	Kapiri Mposhi Town Council	8	16,000
2	Copperbelt	Mufulira Municipal Council	2	33,120
3	Copperbelt	Kalulushi Municipal Council	11	667,423
4	Eastern	Chipangali Town Council	6	126,282
5	Eastern	Lundazi Town Council	6	41,100
6	Eastern	Chasefu Town Council	5	64,282
7	Northern	Lupososhi Town Council	40	194,480
8	Northern	Mporokoso Town Council	7	46,500
9	Western	Sioma Town Council	2	40,800
10	Western	Shang'ombo Town Council	19	266,174
		Total	106	1,496,161



Appendix 27: Failure to Provide White Books for Movable Assets

No.	Province	Name of Council	Number of Assets without White Books
1	Eastern	Lumezi Town Council	6
2	Eastern	Vubwi Town Council	8
3	Eastern	Sinda Town Council	3
4	Eastern	Nyimba Town Council	7
5	Eastern	Chasefu Town Council	15
6	Munchinga	Chinsali Municipal Council	11
7	Munchinga	Shiwang'andu Town Council	7
8	Munchinga	Nakonde Town Council	7
9	Northern	Chilubi Town Council	6
10	Northern	Mbala Municipal Council	5
11	Northern	Kasama Municipal Council	3
12	Northern	Senga Hill Town Council	6
13	Northern	Lupososhi Town Council	6
14	Northern	Luwingu Town Council	8
15	Northern	Mporokoso Town Council	6
16	Southern	Kazungula Town Council	14
17	Southern	Itezhi Tezhi Town Council	19
18	Western	Mitete Town Council	5
19	Western	Mwandi Town Council	7
20	Western	Shang'ombo Town Council	4
21	Western	Luampa Town Council	13
		Total	166

Appendix 28: Non-Registration of Moveable Assets

No.	Province	Name of Council	No. of Motor Vehicles	Other Movable Assets
1	Central	Kapiri Mposhi Town Council	1	-
2	Copperbelt	Mufulira Municipal Council	-	4
3	Lusaka	Luangwa Town Council	1	2
4	Lusaka	Lusaka City Council	20	-
5	Muchinga	Chinsali Municipal Council	1	-
6	North-Western	Ikelenge Town Council	2	1
7	Western	Mongu Municipal Council	1	-
8	Western	Shang'ombo Town Council	-	1
		Total	26	8

**Appendix 29: Failure to Change Motor Vehicle Ownership Details**

No.	Province	Name of Council	No. of Vehicles
1	Eastern	Nyimba Town Council	2
2	Eastern	Chasefu Town Council	5
3	Muchinga	Chinsali Municipal Council	5
4	Muchinga	Shiwang'andu Town Council	2
		Total	14

Appendix 30: Properties without Title Deeds

No.	Province	Name of Council	No. of Properties	Value K
1	Central	Luano Town Council	17	2,912,611
2	Central	Mumbwa Town Council	3	896,271
3	Copperbelt	Masaiti Town Council	4	-
4	Copperbelt	Mpongwe Town Council	27	-
5	Copperbelt	Luanshya Municipal Council	36	-
6	Eastern	Lumezi Town Council	1	-
7	Eastern	Lusangazi Town Council	6	3,350,000
8	Eastern	Nyimba Town Council	6	-
9	Eastern	Chasefu Town Council	2	-
10	Luapula	Lunga Town Council	7	-
11	Lusaka	Chongwe Municipal Council	41	24,358,882
12	Lusaka	Rufunsa Town Council	26	-
13	Lusaka	Lusaka City Council	106	-
14	Muchinga	Lavushimanda Town Council	2	-
15	Muchinga	Shiwang'andu Town Council	2	-
16	Muchinga	Mafinga Town Council	3	-
17	Muchinga	Nakonde Town Council	23	5,392,232
18	Northern	Chinsali Municipal Council	16	-
19	Northern	Chilubi Town Council	8	-
20	Northern	Mbala Municipal Council	6	1,860,000
21	Northern	Mungwi Town Council	14	-
22	Northern	Senga Hill Town Council	7	1,995,724
23	Northern	Mpulungu Town Council	11	-
24	Northern	Mporokoso Town Council	11	-
25	North-Western	Kasempa Town Council	17	-
26	North-Western	Mwinilunga Town Council	24	-
27	Southern	Choma Municipal Council	40	-
28	Southern	Monze Town Council	24	-
29	Southern	Mazabuka Municipal Council	16	-
30	Southern	Zimba Town Council	19	5,287,556
31	Southern	Kazungula Town Council	9	10,247,000
32	Southern	Kalomo Town Council	32	14,845,562
33	Southern	Livingstone City Council	22	-
34	Southern	Namwala Town Council	7	-



No.	Province	Name of Council	No. of Properties	Value K
35	Southern	Sinazongwe Town Council	11	4,847,000
36	Southern	Siavonga Town Council	19	-
37	Southern	Gwembe Town Council	15	-
38	Southern	Itezhi Tezhi Town Council	15	41,280,753
39	Western	Senanga Town Council	6	-
40	Western	Kalabo Town Council	8	-
41	Western	Shang'ombo Town Council	25	-
42	Western	Luampa Town Council	2	-
		Total	696	117,273,591

Appendix 31: Uninsured Assets

No.	Province	Name of Council	No. of Motor Vehicle	No. of Motor Bikes	No. of Properties
1	Copperbelt	Mpongwe Town Council	3	-	-
2	Eastern	Katete Town Council	1	-	-
3	Luapula	Chifunabuli Town Council	2	-	-
4	Lusaka	Lusaka City Council	22	-	-
5	Muchinga	Nakonde Town Council	15	-	-
6	Northern	Mbala Municipal Council	2	-	-
7	Northern	Senga Hill Town Council	8	3	-
8	Northern	Lupososhi Town Council	1	-	-
9	North-Western	Mwinilunga Town Council	2	-	-
10	Southern	Zimba Town Council	4	-	19
11	Southern	Itezhi Tezhi Town Council	1	5	5
12	Western	Kaoma Town Council	5	-	-
13	Western	Mwandi Town Council	5	2	-
		Total	71	10	24



Appendix 32: Non-Maintenance of Properties

No.	Province	Name of Council	Property Description and State of Dilapidation	No. of Properties
1	Central	Chibombo Town Council	Mukuni house building, Institutional Houses had broken windows and worn-out paint.	13
2	Central	Luano Town Council	Houses; cracked walls, paint peeled off, leakages, broken windowpanes, lack of doors, lack of toilet	3
3	Central	Shibuyunji Town Council	Office Block and Guest House: Collapsed Ceiling Board, Cracked Walls, paint peeled off on walls.	2
4	Copperbelt	Ndola City Council	New Ambassador hotel: Paint had peeled off from external and internal walls, and the ceiling board was stained due to leakages.	1
5	Copperbelt	Mpongwe Town Council	Civic Centre and Staff Houses: leaking toilets, no running water in the bathtubs and showers, leaking sewer pipes, windows and water pipes were broken.	3
6	Copperbelt	Chililabombwe Municipal Council	Mourners' Shelter, Ablution block at the cemetery: No sanitary facilities and water reticulation system, and part of the roof at the mourners' shelter at Kakoso was blown off.	2
7	Copperbelt	Kitwe City Council	Cemeteries x 3: no mourners' shelters, no sanitary facilities, water reticulation system, overgrown grass	3
8	Copperbelt	Chingola Municipal Council	Engineering workshop; Unlockable doors, blown off roof, and broken windowpanes. Ablution block at Banda Market; no running water, no cistern for the toilet. Abattoir; damaged waiting bay for animals and lack of proper drainage system	3
9	Copperbelt	Luanshya Municipal Council	Cemeteries: no sanitary facilities, no water reticulation system and no mourners' Shelter, cistern and taps vandalised	2
10	Eastern	Chipata City Council	Fire station- old building: cracks had developed on the floor; the ceiling boards and the roof were damaged.	1
11	Eastern	Lusangazi Town Council	Council Chamber, Planning Office, Human Resource and ICT Offices: leakages in the ceiling board	2
12	Eastern	Sinda Town Council	Abattoir: No septic tank and soak away	1



No.	Province	Name of Council	Property Description and State of Dilapidation	No. of Properties
13	Luapula	Mansa Municipal Council	Mansa Civic Hotel: Damaged ceiling boards, no doors to the toilets and the flushable toilets not in use, cracks had developed on the walls of the toilets, and the hotel was not in use. Civic Centre: Stained Ceiling board with signs of leakages and worn-out wall paint. Dwelling Houses: Collapsed ceiling boards, no bulb holders, broken windowpanes, cracked verandas and toilets not flashing.	4
14	Luapula	Chiengwe Town Council	Lupiya and Puta Market: Non-functional ablution blocks, cisterns and doors were broken and there was no running water.	2
15	Luapula	Samfya Town Council	Civic Centre; Peeling of paint, broken windowpanes, leakages. Ablution Block at the Market; broken cisterns, no running water, leaking sewer,	2
16	Luapula	Kawambwa Town Council	Ablution Block at Chifwembe Market and New Market: Leaking water pipes and broken cisterns for the toilets, non-functional toilets and hand basins.	2
17	Luapula	Milenge Town Council	Office Block, Council Guest House and Staff Houses: collapsed ceiling board, cracked walls and toilets non-operational, peeled off floors, ablution broken pipes and windows panes.	3
18	Lusaka	Kafue Town Council	Houses, fire station, civic centre, swimming pool, council shop, youth centre: Paint had peeled off, windows were broken and there were signs of leakages in the ceiling boards.	12
19	Lusaka	Chongwe Municipal Council	Houses; cracked floor, broken windowpanes and doors, leaking ceiling board and peeling off paint. Play Park; overgrown grass and vandalised fence.	23
20	Lusaka	Rufunsa Town Council	Council Houses and Luangwa Bridge Guest House: damaged roofs, holes on the floor, broken windows and doors, worn out roof, broken windows, falling ceiling boards and the paint was faded, had no running water.	2
21	Lusaka	Lusaka City Council	Lusaka City Council Workshop: Collapsed ceiling board, peeled off paint, cracked walls, Matero Market Office, Kabwata Market Ablution Block,	5

**Office of the Auditor General****Audit Report on the Accounts of Local Authorities** *for the Financial Year ended 31st December 2024*

No.	Province	Name of Council	Property Description and State of Dilapidation	No. of Properties
			Lumumba and New Soweto Market: No mortice locks on the doors, broken windowpanes, worn out paint, no running water in the ablution blocks at Kabwata and Matero Markets and there were non-functional urinals with no cisterns at Kabwata Market. No showers in the ablution block at Kabwata Market.	
22	Muchinga	Chinsali Municipal Council	Houses, Council Hall and Main Market Ablution block: Plaster was peeling off the wall, ceiling boards had collapsed, urinals were leaking, doors, windowpanes and sinks were broken, and big cracks had developed on the walls.	5
23	Northern	Chilubi Town Council	Council Houses: Deep cracks had developed on four (4) houses.	4
24	Northern	Mbala Municipal Council	Finance department building: Signs of leakages on the ceiling boards and cracks on the walls. Ablution Blocks at Town and Mbulu Markets: Flushing units for toilets and pipe fittings on handy wash basins were poorly maintained in that the cistern and hand wash basin were broken.	3
25	Northern	Senga Hill Town Council	Senga Hill Market: Ablution Block not functioning and the ceiling had signs of leakages.	1
26	Northern	Luwingu Town Council	Rest House and Bar, Medium Cost Houses and Market: lack of doors, windowpanes, no water supply, lack of concrete stands removed, vandalised pillars	12
27	Northern	Mporokoso Town Council	Staff Houses and Civic Centre: cracked walls, blocked sewer system, signs of leakages in the ceiling board, broken windowpanes	11
28	North-Western	Mufumbwe Town Council	Market Ablution Block: Five (5) toilet pans were broken, four (4) hand wash basins valued at K7,600, 725 No. x 1960mm Louvre doors valued at K3,000 and two (2) 800 x 1,400mm high aluminium windows valued at K6,855.40 were not installed.	1
29	North-Western	Mwinilunga Town Council	Civic Centre (damaged floor, cracked walls and fallen off ceiling boards; House (broken windows); Rest House (Peeled off paint). Ablution block at new town market (non-flushable toilets, broken toilets and shower.)	3

**Office of the Auditor General****Audit Report on the Accounts of Local Authorities** *for the Financial Year ended 31st December 2024*

No.	Province	Name of Council	Property Description and State of Dilapidation	No. of Properties
30	Southern	Choma Municipal Council	Mbabala Market: Toilet pans were broken, cracked floors.	1
31	Southern	Kazungula Town Council	Dwelling Houses: Paint had peeled off, and cracks had developed on the walls. Main Market: Ablution blocks had no running water and toilet cisterns were non-functional.	26
32	Southern	Kalomo Town Council	Three (3) Markets: Dilapidated ablution blocks, damaged toilets pans, no running water. Staff House: Broken windows and doors, blown off roof, peeling off of walls paint and crack on the floor. Bar: Unutilized Mukongolwa bar with peeling off wall paint and main door closed for three (3) years	5
33	Southern	Namwala Town Council	Guest House and Residential House; Gyser and Toilet - blocked sewer system, no running water, peeled off paint, leaking roof, cracked walls, peeled of floor, broken windowpanes.	2
34	Southern	Sinazongwe Town Council	Guest House: Signs of leakages.	1
35	Southern	Siavonga Town Council	Rock View Lodge: damaged bathroom door, cracked walls and signs of leaking ceiling board in restaurant.	1
36	Southern	Itezhi Tezhi Town Council	Masemu Guest House and Kasemu Night Club: Collapsed ceiling board, leaking roof, broken doors and windowpanes, lack of mortice locks	2
37	Southern	Chirundu Town Council	Ablution at Yellow Jacket Market and Kaimona Bus Station: Peeled of paint, worn outdoors, lack of mortice locks, broken windowpanes.	2
38	Western	Kaoma Town Council	Shops at old market- deplorable state: no glass panes, had not been plastered and painted, damaged refuse bay, septic tank had no cover lid and Mulambwa and Site and Service Market: Toilets in deplorable state had no running water.	3
39	Western	Sesheke Town Council	Abattoir - Iron sheets on the structure worn out, not stocked with tools such as chain block, hand saw, wheelbarrow, horse pipes, knives, offal stands and tables.	1



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	Property Description and State of Dilapidation	No. of Properties
40	Western	Senanga Town Council	Civic Centre: Broken windowpanes, leakages in the ceiling board, old Council chamber had cracks on the wall.	1
41	Western	Sikongo Town Council	Civic Centre Building: Three (3) broken windows and non-functional male toilets. Market: four (4) toilets not connected to running water despite the council having running water within the market premises.	5
42	Western	Kalabo Town Council	Civic Centre; Broken windows, non-functional toilet cistern, sewer pipes and hand basin. Market: Ablution block - cistern and hand basin non-functional	2
43	Western	Lukulu Town Council	Abattoir - blown off roof, broken windowpanes, cracked floor, Civic Centre - Failure to Maintain Ablution Block	2
44	Western	Luampa Town Council	Luampa Main Market: Toilets in deplorable state and not in use	1
45	Western	Nkeyema Town Council	Ablution Block at Civic Centre: Broken tap and rotten ceiling board	1
		Total		187

Appendix 33: Unrepaired Movable Assets

No.	Province	Name of Council	No. of Motor Vehicles	No. of Motor Bikes	Heavy Duty Equipment	Total	Period Broken Down
1	Central	Shibuyunji Town Council	3	-	1	4	24 Months
2	Copperbelt	Masaiti Town Council	5	-	-	5	1- 24 Months



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Province	Name of Council	No. of Motor Vehicles	No. of Motor Bikes	Heavy Duty Equipment	Total	Period Broken Down
3	Copperbelt	Mpongwe Town Council	2	-	-	2	6 Months
4	Copperbelt	Ndola City Council	13	-	5	18	1-8 years
5	Copperbelt	Chililabombwe Municipal Council	5	-	1	6	9 to 22 months
6	Copperbelt	Chingola Municipal Council	2	-	-	2	n/a
7	Eastern	Lundazi Town Council	0	-	1	1	2 years
8	Eastern	Chipata City Council	2	-	-	2	n/a
9	Eastern	Vubwi Town Council	2	-	-	2	2-3 Years
10	Eastern	Nyimba Town Council	0	-	1	1	n/a
11	Luapula	Mwansabombwe Town Council	2	-	-	2	18 to 36 Months
12	Luapula	Lunga Town Council	2	-	-	2	12 montsh
13	Luapula	Milenge Town Council	1	-	-	1	12 Months
14	Lusaka	Kafue Town Council	1	-	-	1	6 years
15	Muchinga	Chinsali Municipal Council	6	-	-	6	6 years
16	Muchinga	Isoka Town Council	4	-	-	4	n/a
17	Northern	Kasama Municipal Council	3	-	-	3	2 years
18	Northern	Lupososhi Town Council	0	-	3	3	n/a
19	North-Western	Manyinga Town Council	2	-	-	2	2 years
20	North-Western	Mwinilunga Town Council	2	-	1	3	n/a
21	Southern	Kazungula Town Council	10	-	-	10	1-10 Years
22	Southern	Livingstone City Council	1	-	-	1	6 years
23	Southern	Sinazongwe Town Council	4	-	2	6	n/a
24	Western	Kaoma Town Council	4	4	-	8	1-5 Years
25	Western	Limulunga Town Council	0	2	1	3	3 Years
26	Western	Mongu Municipal Council	1	2	2	5	18 Months
27	Western	Kalabo Town Council	2	-	-	2	7 to 30 months
28	Western	Mitete Town Council	2	-	-	2	n/a
29	Western	Mwandi Town Council	3	-	-	3	n/a



Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*

No.	Province	Name of Council	No. of Motor Vehicles	No. of Motor Bikes	Heavy Duty Equipment	Total	Period Broken Down
30	Western	Luampa Town Council	0	4	-	4	n/a
31	Western	Mulobezi Town Council	2	3	-	5	2 to 24 months
		Total	86	15	18	119	



Appendix 34: Non-Disposal of Unserviceable Movable Assets

No.	Province	Name of Council	No. of Motor Vehicles
1	Central	Serenje Town Council	3
2	Central	Chitambo Town Council	2
3	Central	Mumbwa Town Council	7
4	Copperbelt	Mpongwe Town Council	3
5	Copperbelt	Chingola Municipal Council	3
6	Copperbelt	Mufulira Municipal Council	18
7	Eastern	Lumezi Town Council	1
8	Eastern	Lundazi Town Council	4
9	Eastern	Vubwi Town Council	1
10	Eastern	Kasenengwa Town Council	1
11	Eastern	Sinda Town Council	2
12	Lusaka	Luangwa Town Council	7
13	Muchinga	Chinsali Municipal Council	4
14	Northern	Mpulungu Town Council	4
15	Northern	Nsama Town Council	2
16	North-Western	Kalumbila Town Council	2
17	North-Western	Mwinilunga Town Council	4
18	Southern	Zimba Town Council	2
19	Southern	Livingstone City Council	26
20	Southern	Itezhi Tezhi Town Council	3
21	Western	Mwandi Town Council	2
		Total	101

Appendix 35: Non-Installation and Maintenance of Street Lights

No.	Province	Name of Council	No. of Non-Installed and Maintained Street Lights
1	Eastern	Sinda Town Council	12
2	Lusaka	Luangwa Town Council	7
3	Northern	Mbala Municipal Council	32
4	Northern	Kasama Municipal Council	39
5	North-Western	Mwinilunga Town Council	35
6	Southern	Zimba Town Council	33
7	Western	Sesheke Town Council	12
8	Western	Mongu Municipal Council	31
9	Western	Limulunga Town Council	10
		Total	211

**Appendix 36: Failure to Establish and Maintain Abattoir/Slaughterhouse**

No.	Province	Name of Council
1	Eastern	Chasefu Town Council
2	Luapula	Mansa Municipal Council
3	Northern	Mungwi Town Council
4	Northern	Mporokoso Town Council
5	North-Western	Ikelenge Town Council
6	North-Western	Mwinilunga Town Council
7	Western	Kalabo Town Council
8	Western	Luampa Town Council

Appendix 37: Failure to Service Plots

No.	Province	Name of Council	No. of Plots	Value K	Observation
1	Copperbelt	Mpongwe Town Council	540	-	Failure to create access roads
2	Copperbelt	Ndola City Council	1,036	-	Failure to create access roads
3	Luapula	Mansa Municipal Council	51	1,330,000	Failure to create access roads, not surveyed and beacons
4	Muchinga	Chinsali Municipal Council	648	5,822,800	Failure to create access roads
5	Northern	Lunte Town Council	169	-	No access roads and water provision
6	Northern	Senga Hill Town Council	319	3,359,550	Lack of access roads and water provision of water services
7	North-Western	Mwinilunga Town Council	791	654,500	Lack of access roads and water provision of water services
8	North-Western	Kabompo Town Council	36	270,000	Lack of access roads
9	Western	Sesheke Town Council	431	590,330	Failure to create access roads
		Total	4,021	12,027,180	

**Appendix 38: Poor Management of Waste**

No.	Province	Name of Council	Observation
1	Central	Chisamba Town Council	Failure to establish approved dumpsite, waste bays
2	Central	Kapiri Mposhi Town Council	Failure to establish approved dumpsite, waste bays
3	Central	Luano Town Council	Lack of waste receptacles
4	Central	Chitambo Town Council	Failure to fence Dumpsite
5	Central	Ngabwe Town Council	Lack of Designated Dumpsite
6	Central	Mumbwa Town Council	Failure to fence Dumpsite, failure to compact waste
7	Copperbelt	Lufwanyama Town Council	Failure to compact waste
8	Eastern	Lumezi Town Council	Failure to fence
9	Eastern	Kasenengwa Town Council	No designated dumpsite
10	Eastern	Sinda Town Council	Failure to fence, lack of refuse bay.
11	Eastern	Nyimba Town Council	Failure to fence Dumpsite
12	Eastern	Chasefu Town Council	Lack of Dumpsite, Lack of Receptacles/ Holding Bay and failure to sort waste
13	Luapula	Mansa Municipal Council	Failure to fence, lack of refuse bay.
14	Luapula	Nchelenge Town Council	Dumpsite not fenced, no warning signs, waste not compacted and no waste receptacles
15	Luapula	Samfya Town Council	Failure to fence and compact waste, no warning signs
16	Luapula	Chembe Town Council	Failure to fence Dumpsite
17	Luapula	Kawambwa Town Council	Failure to fence Dumpsite, failure to compact waste and no warning signs
18	Lusaka	Kafue Town Council	Failure to fence, waste not sorted, irregular burning of waste
19	Lusaka	Chongwe Municipal Council	Failure to fence and compact waste, burning of waste
20	Lusaka	Luangwa Town Council	Operating dumpsite without a license from ZEMA, no warning signs, failure to fence, failure to dispose waste at three (3) waste bays
21	Lusaka	Lusaka City Council	Lack of Receptacles/Refuse Holding Bay at New Soweto Market Dumpsite, Blocked drainages, undesignated dumpsite at chawama patuka area
22	Lusaka	Rufunsa Town Council	Failure to fence Dumpsite, failure to compact waste
23	Muchinga	Lavushimanda Town Council	Failure to establish a waste dumpsite
24	Muchinga	Mafinga Town Council	Failure to fence and compact waste
25	Northern	Senga Hill Town Council	Failure to establish approved dumpsite
26	Northern	Mpulungu Town Council	Failure to provide receptacles
27	Northern	Mporokoso Town Council	Failure to fence, no warning signs
28	Northern	Nsama Town Council	Lack of waste receptacles



No.	Province	Name of Council	Observation
29	North-Western	Ikelenge Town Council	Failure to fence dumpsite
30	North-Western	Kasempa Town Council	Failure to fence dumpsite and Compact, no warning signs and
31	North-Western	Manyinga Town Council	Failure to fence dumpsite & Sort, no warning signs and waste holding bay
32	North-Western	Mwinilunga Town Council	Failure to fence Dumpsite, no safety warning signs, waste not compacted and sorted, lack of refuse bay at the market
33	Southern	Kalomo Town Council	Failure to fence
34	Southern	Pemba Town Council	Failure to fence and compact waste
35	Southern	Itezhi Tezhi Town Council	Failure to fence Dumpsite
36	Western	Kaoma Town Council	Failure to prepare an integrated waste management plan, indiscriminate disposal of waste, damaged refuse bay at new market.
37	Western	Mongu Municipal Council	Failure to fence
38	Western	Senanga Town Council	Failure to provide receptacles
39	Western	Sikongo Town Council	Failure to fence, no safety warning signs, failure to compacted, no separation of waste.
40	Western	Kalabo Town Council	Lack of waste receptacles / refuse holding bays, dump site not fenced, no warning signs and failure to compact waste.
41	Western	Mwandi Town Council	Failure to fence, no warning signs, lack of holding bay at the market,
42	Western	Luampa Town Council	Failure to fence Dumpsite and Failure to compact waste

Appendix 39: Failure to Utilise Market Shelters

No.	Name of Council	No. of Markets	Name of Markets
1	Lusaka City council	3	Nyumba-Yanga, New Soweto and City Market
2	Mbala Municipal Council	1	Town Market
3	Kalabo Town Council	1	Kashitu Market
4	Kaoma Town Council	1	Main Market
	Total	6	

**Appendix 40: Failure to Establish and Maintain Cemeteries**

No.	Province	Name of Council
1	Copperbelt	Lufwanyama Town Council
2	Eastern	Katete Town Council
3	Eastern	Chasefu Town Council
4	Luapula	Nchelenge Town Council
5	Luapula	Samfya Town Council
6	Luapula	Chifunabuli Town Council
7	Luapula	Milenge Town Council
8	Muchinga	Mafinga Town Council
9	Northern	Mungwi Town Council
10	North-Western	Ikelenge Town Council
11	North-Western	Manyinga Town Council
12	North-Western	Mwinilunga Town Council
13	Western	Sioma Town Council
14	Western	Nkeyema Town Council

Appendix 41: Non-Settlement of Statutory and Other Obligations

No.	Province	Name of Council	Amount K
1	Central	Chibombo Town Council	43,421,494
2	Central	Kabwe Municipal Council	132,547,055
3	Central	Chisamba Town Council	16,275,100
4	Central	Kapiri Mposhi Town Council	233,195,404
5	Central	Serenje Town Council	35,540,876
6	Central	Luano Town Council	3,563,949
7	Central	Mkushi Town Council	14,692,351
8	Central	Chitambo Town Council	7,405,303
9	Central	Ngabwe Town Council	11,398,356
10	Central	Mumbwa Town Council	21,714,068
11	Central	Shibuyunji Town Council	6,364,667
12	Copperbelt	Masaiti Town Council	28,239,929
13	Copperbelt	Lufwanyama Town Council	5,061,604
14	Copperbelt	Ndola City Council	162,382,471
15	Copperbelt	Mpongwe Town Council	10,519,358
16	Copperbelt	Chililabombwe Municipal Council	34,950,380
17	Copperbelt	Chingola Municipal Council	32,852,643
18	Copperbelt	Mufulira Municipal Council	92,759,521
19	Copperbelt	Luanshya Municipal Council	141,706,415
20	Copperbelt	Kalulushi Municipal Council	12,808,050
21	Eastern	Katete Town Council	10,357,378



No.	Province	Name of Council	Amount K
22	Eastern	Lumezi Town Council	4,138,450
23	Eastern	Chipangali Town Council	8,182,443
24	Eastern	Mambwe Town Council	7,182,556
25	Eastern	Lundazi Town Council	10,207,099
26	Eastern	Vubwi Totwn Council	2,467,116
27	Eastern	Kasenengwa Town Council	30,322
28	Eastern	Chipata City Council	59,234,374
29	Eastern	Chadiza Town Council	11,238,491
30	Eastern	Lusangazi Town Council	4,544,305
31	Eastern	Sinda Town Council	8,259,208
32	Eastern	Petauke Town Council	20,142,503
33	Eastern	Nyimba Town Council	10,514,736
34	Eastern	Chama Town Council	8,158,492
35	Eastern	Chasefu Town Council	4,586,089
36	Luapula	Mansa Municipal Council	38,489,064
37	Luapula	Chienge Town Council	25,775,920
38	Luapula	Chipili Town Council	3,484,219
39	Luapula	Samfya Town Council	6,307,101
40	Luapula	Mwansabombwe Town Council	2,703,598
41	Luapula	Mwense Town Council	11,904,862
42	Luapula	Chembe Town Council	2,098,590
43	Luapula	Kawambwa Town Council	8,029,528
44	Luapula	Lunga Town Council	5,922,590
45	Luapula	Chifunabuli Town Council	5,036,144
46	Luapula	Milenge Town Council	6,290,294
47	Lusaka	Chilanga Town Council	6,778,317
48	Lusaka	Chongwe Municipal Council	95,177,869
49	Lusaka	Kafue Town Council	121,841,647
50	Lusaka	Luangwa Town Council	23,601,357
51	Lusaka	Lusaka City Council	369,189,154
52	Lusaka	Rufunsa Town Council	15,982,586
53	Muchinga	Lavushimanda Town Council	2,729,969
54	Muchinga	Kanchibiya Town Council	3,704,844
55	Muchinga	Chinsali Municipal Council	25,199,414
56	Muchinga	Isoka Town Council	18,103,850
57	Muchinga	Shiwang'andu Town Council	7,273,276
58	Muchinga	Mafinga Town Council	4,059,138
59	Muchinga	Mpika Town Council	22,710,209
60	Muchinga	Nakonde Town Council	5,051,801



No.	Province	Name of Council	Amount K
61	Northern	Nchelenge Town Council	5,209,865
62	Northern	Chilubi Town Council	4,891,227
63	Northern	Mbala Municipal Council	27,998,059
64	Northern	Kasama Municipal Council	29,829,415
65	Northern	Mungwi Town Council	12,021,492
66	Northern	Senga Hill Town Council	6,726,458
67	Northern	Mpulungu Town Council	17,769,406
68	Northern	Lupososhi Town Council	4,831,652
69	Northern	Luwingu Town Council	9,960,978
70	Northern	Kaputa Town Council	7,630,344
71	Northern	Mporokoso Town Council	8,930,493
72	Northern	Lunte Town Council	1,739,533
73	North-Western	Mufumbwe Town Council	8,813,121
74	North-Western	Chavuma Town Council	8,809,826
75	North-Western	Ikelenge Town Council	5,560,573
76	North-Western	Kasempa Town Council	7,915,420
77	North-Western	Manyinga Town Council	7,061,805
78	North-Western	Mwinilunga Town Council	10,744,390
79	North-Western	Zambezi Town Council	11,375,519
80	North-Western	Kabompo Town Council	6,100,518
81	Southern	Choma Municipal Council	22,649,660
82	Southern	Monze Town Council	51,117,034
83	Southern	Mazabuka Municipal Council	65,080,844
84	Southern	Zimba Town Council	11,277,056
85	Southern	Kazungula Town Council	12,684,572
86	Southern	Kalomo Town Council	22,083,314
87	Southern	Livingstone City Council	1,679,657,072
88	Southern	Pemba Town Council	20,769,899
89	Southern	Chikankata Town Council	477,200
90	Southern	Namwala Town Council	14,403,045
91	Southern	Sinazongwe Town Council	7,436,593
92	Southern	Siavonga Town Council	5,313,183
93	Southern	Gwembe Town Council	11,248,242
94	Southern	Itezhi Tezhi Town Council	13,564,462
95	Southern	Chirundu Town Council	15,044,323
96	Western	Kaoma Town Council	14,796,743
97	Western	Sesheke Town Council	18,826,138
98	Western	Mongu Municipal Council	52,897,259
99	Western	Sioma Town Council	3,019,481



No.	Province	Name of Council	Amount K
100	Western	Limulunga Town Council	1,586,632
101	Western	Senanga Town Council	7,721,507
102	Western	Sikongo Town Council	489,217
103	Western	Kalabo Town Council	124,294
104	Western	Lukulu Town Council	5,682,685
105	Western	Mitete Town Council	2,590,307
106	Western	Mwandi Town Council	1,657,512
107	Western	Shang'ombo Town Council	2,783,349
108	Western	Luampa Town Council	3,394,968
109	Western	Mulobezi Town Council	5,064,708
110	Western	Nkeyema Town Council	1,779,182
		Total	4,333,228,472

Appendix 42: Non-Settlement of Staff Obligations

No.	Province	Name of Council	Amount K
1	Central	Kabwe Municipal Council	23,084,136
2	Central	Chibombo Town Council	5,400,722
3	Central	Chipangali Town Council	958,467
4	Central	Kapiri Mposhi Town Council	6,323,332
5	Central	Serenje Town Council	5,012,960
6	Central	Luano Town Council	395,379
7	Central	Mkushi Town Council	3,950,503
8	Central	Chitambo Town Council	1,453,009
9	Central	Ngabwe Town Council	5,699,104
10	Central	Mumbwa Town Council	4,467,315
11	Central	Shibuyunji Town Council	2,807,344
12	Copperbelt	Kitwe City Council	3,192,348
13	Copperbelt	Ndola City Council	41,667,414
14	Copperbelt	Mpongwe Town Council	1,550,085
15	Copperbelt	Chililabombwe Municipal Council	1,896,553
16	Copperbelt	Chingola Municipal Council	485,464
17	Copperbelt	Mufulira Municipal Council	4,943,434
18	Copperbelt	Luanshya Municipal Council	13,918,045
19	Eastern	Katete Town Council	4,889,669
20	Eastern	Mambwe Town Council	4,412,859
21	Eastern	Lundazi Town Council	3,761,813
22	Eastern	Vubwi Town Council	233,882
23	Eastern	Kasenengwa Town Council	244,718
24	Eastern	Chipata City Council	10,397,362
25	Eastern	Chadiza Town Council	323,526



No.	Province	Name of Council	Amount K
26	Eastern	Lusangazi Town Council	419,651
27	Eastern	Petauke Town Council	6,160,614
28	Eastern	Nyimba Town Council	1,235,260
29	Eastern	Chama Town Council	3,192,545
30	Eastern	Chasefu Town Council	51,776
31	Luapula	Mansa Municipal Council	706,987
32	Luapula	Chienge Town Council	887,882
33	Luapula	Chipili Town Council	357,837
34	Luapula	Samfya Town Council	810,644
35	Luapula	Chembe Town Council	668,898
36	Luapula	Kawambwa Town Council	1,405,729
37	Luapula	Lunga Town Council	1,180,051
38	Luapula	Chifunabuli Town Council	514,697
39	Luapula	Milenge Town Council	569,092
40	Lusaka	Chilanga Town Council	1,481,783
41	Lusaka	Chongwe Municipal Council	5,985,089
42	Lusaka	Kafue Town Council	13,853,803
43	Lusaka	Luangwa Town Council	2,028,950
44	Lusaka	Lusaka City Council	14,305,559
45	Lusaka	Rufunsa Town Council	1,526,506
46	Muchinga	Lavushimanda Town Council	1,774,031
47	Muchinga	Kanchibiya Town Council	186,404
48	Muchinga	Chinsali Municipal Council	7,753,675
49	Muchinga	Isoka Town Council	6,310,077
50	Muchinga	Shiwang'andu Town Council	691,776
51	Muchinga	Mafinga Town Council	719,424
52	Muchinga	Mpika Town Council	3,367,477
53	Muchinga	Nakonde Town Council	3,070,190
54	Northern	Nchelenge Town Council	354,881
55	Northern	Chilubi Town Council	1,162,577
56	Northern	Mbala Municipal Council	8,943,036
57	Northern	Kasama Municipal Council	11,173,473
58	Northern	Mungwi Town Council	2,552,383
59	Northern	Senga Hill Town Council	390,089
60	Northern	Lupososhi Town Council	2,761,664
61	Northern	Luwingu Town Council	3,280,652
62	Northern	Kaputa Town Council	6,460,643
63	Northern	Mporokoso Town Council	5,420,534
64	Northern	Nsama Town Council	4,688,533
65	North-Western	Mufumbwe Town Council	1,439,083
66	North-Western	Chavuma Town Council	2,483,216
67	North-Western	Ikelenge Town Council	1,252,539
68	North-Western	Kasempa Town Council	1,750,027
69	North-Western	Manyinga Town Council	2,473,270



No.	Province	Name of Council	Amount K
70	North-Western	Mwinilunga Town Council	3,816,631
71	North-Western	Zambezi Town Council	6,015,484
72	North-Western	Kabompo Town Council	3,740,203
73	Southern	Choma Municipal Council	7,818,573
74	Southern	Monze Town Council	553,681
75	Southern	Mazabuka Municipal Council	7,070,340
76	Southern	Zimba Town Council	555,995
77	Southern	Kazungula Town Council	144,492
78	Southern	Kalomo Town Council	3,022,017
79	Southern	Livingstone City Council	6,463,339
80	Southern	Pemba Town Council	6,089,476
81	Southern	Chikankata Town Council	1,515,883
82	Southern	Namwala Town Council	2,973,260
83	Southern	Sinazongwe Town Council	602,749
84	Southern	Siavonga Town Council	4,918,486
85	Southern	Gwembe Town Council	7,368,286
86	Southern	Itezhi Tezhi Town Council	5,125,938
87	Southern	Chirundu Town Council	3,091,083
88	Western	Kaoma Town Council	1,729,434
89	Western	Sesheke Town Council	1,790,174
90	Western	Mongu Municipal Council	23,362,940
91	Western	Sioma Town Council	3,945,054
92	Western	Limulunga Town Council	1,262,433
93	Western	Senanga Town Council	2,130,683
94	Western	Sikongo Town Council	340,052
95	Western	Kalabo Town Council	2,233,370
96	Western	Lukulu Town Council	1,541,630
97	Western	Mitete Town Council	1,029,050
98	Western	Mwandi Town Council	438,563
99	Western	Luampa Town Council	425,000
100	Western	Mulobezi Town Council	1,201,391
		Total	401,588,140

**Appendix 43: Inadequate Fire Fighting Services**

No.	Province	Name of Council	Comment
1	Central	Chisamba Town Council	Lack of fire station
2	Central	Kapiri Mposhi Town Council	Lack of fire station
3	Central	Shibuyunji Town Council	Lack of fire station
4	Copperbelt	Mpongwe Town Council	Lack of fire station
5	Eastern	Lumezi Town Council	Lack of fire station
6	Luapula	Nchelenge Town Council	Lack of fire station
7	Luapula	Samfya Town Council	Lack of fire station
8	Luapula	Chifunabuli Town Council	Lack of fire station
9	Luapula	Milenge Town Council	Lack of fire station
10	North-Western	Ikelenge Town Council	Lack of fire station
11	North-Western	Kasempa Town Council	Lack of fire station
12	North-Western	Manyinga Town Council	Lack of fire station
13	Southern	Pemba Town Council	Lack of fire station
14	Southern	Namwala Town Council	Lack of fire station
15	Western	Kaoma Town Council	Lack of fire station
16	Western	Sikongo Town Council	Lack of fire station
17	Western	Lukulu Town Council	Lack of fire station
18	Western	Shang'ombo Town Council	Lack of fire station
19	Western	Luampa Town Council	Lack of fire station
20	Western	Mulobezi Town Council	Lack of fire station

Appendix 44: Lack of Fire Fighting Equipment

No.	Province	Name of Council	Observation
1	Central	Chisamba Town Council	Lack of fire tender machine and communication services
2	Central	Serenje Town Council	Lack of Personal Protective Equipment
3	Central	Luano Town Council	Lack of fire truck, utility vehicle, marine rescue equipment
4	Central	Chitambo Town Council	Lack of Fire tender, Communication Systems,
5	Central	Ngabwe Town Council	Lack of Fire Tender, Marine Rescue Equipment and Communication Systems
6	Central	Mumbwa Town Council	Lack of Utility Vehicle
7	Central	Shibuyunji Town Council	Lack of Fire Truck, Marine Rescue Equipment, Ambulance and Utility Vehicle
8	Eastern	Chama Town Council	Lack of Fire Tender, Rescue Vehicle., Ambulance, Hydrants and Communication Systems
9	Eastern	Mambwe Town Council	Lack of Fire engine, utility vehicle ambulance and communication systems
10	Luapula	Nchelenge Town Council	Lack of Ambulance, marine rescue and communication services
11	Lusaka	Luangwa Town Council	Lack of Ambulance, utility vehicle, marine rescue equipment and Communication Systems



No.	Province	Name of Council	Observation
12	Lusaka	Lusaka City Council	Lack of Fire Tender, Ambulances, Utility Vehicle and Failure to Operationalise Three (3) Sub Fire Stations
13	Muchinga	Shiwang'andu Town Council	Lack of Utility Vehicle and dedicated Lack of Ambulance
14	Northern	Senga Hill Town Council	No Fire-tender, rescue equipment, Extinguisher
15	Northern	Mporokoso Town Council	Lack of Ambulance, Fire tender, marine rescue equipment and communication system
16	North-Western	Kasempa Town Council	Lack Ambulance, Marine Rescue Equipment and Communication Systems - Call line and GPS
17	Southern	Zimba Town Council	Lack of motor vehicle, fire and rescue equipment
18	Southern	Kazungula Town Council	Non-functional fire hydrants
19	Southern	Pemba Town Council	Lack of Fire tender
20	Southern	Chikankata Town Council	Lack of Dormitories
21	Southern	Siavonga Town Council	Lack of fire tender, lack of charging system for breathing apparatus
22	Southern	Itezhi Tezhi Town Council	Lack of Dormitories, Rescue Ambulance, Marine Boat and Utility Vehicle, Lack of Fire Hydrants
23	Western	Kaoma Town Council	No Fire engine
24	Western	Kalabo Town Council	Lack of Fire tender, rescue vehicle, ambulance and communication system
25	Western	Mitete Town Council	Lack of Ambulance fire tender marine rescue equipment and communication system
26	Western	Mwandi Town Council	Lack of Ambulance, Fire tender, marine rescue equipment and communication system
27	Western	Shang'ombo Town Council	No Fire tender
28	Western	Luampa Town Council	Lack of Fire tender



Appendix 45: Uninsured Fire Officers

No.	Province	Name of Council	No of Fire Officers not Insured
1	Central	Chisamba Town Council	6
2	Central	Kapiri Mposhi Town Council	25
3	Central	Ngabwe Town Council	4
4	Eastern	Mambwe Town Council	3
5	Eastern	Chasefu Town Council	3
6	Lusaka	Luangwa Town Council	13
7	Lusaka	Lusaka City Council	159
8	Muchinga	Shiwang'andu Town Council	4
9	Muchinga	Nakonde Town Council	22
10	Northern	Mbala Municipal Council	22
11	North-Western	Zambezi Town Council	2
12	Southern	Namwala Town Council	15
13	Southern	Itezhi Tezhi Town Council	5
		Total	283

Appendix 46: Lack of Personal Protective Equipment

No	Province	Name of Council
1	Central	Chibombo Town Council
2	Central	Chisamba Town Council
3	Central	Kapiri Mposhi Town Council
4	Central	Luano Town Council
5	Central	Mumbwa Town Council
6	Copperbelt	Mpongwe Town Council
7	Eastern	Mambwe Town Council
8	Eastern	Chipata City Council
9	Eastern	Chasefu Town Council
10	Luapula	Chiengwe Town Council
11	Lusaka	Luangwa Town Council
12	Lusaka	Lusaka City Council
13	Muchinga	Shiwang'andu Town Council
14	Northern	Mbala Municipal Council
15	Southern	Choma Municipal Council
16	Southern	Zimba Town Council
17	Southern	Itezhi Tezhi Town Council
18	Western	Mongu Municipal Council

**Appendix 47: Failure to Remit 50% of Fire Revenue to Fire Services Account**

No.	Province	Name of Council	Total Collections K	50%	Amount Transferred K	Amount K
1	Central	Chisamba Town Council	170,798	85,399	-	85,399
2	Central	Kapiri Mposhi Town Council	445,210	222,605	-	222,605
3	Copperbelt	Mpongwe Town Council	56,160	28,080	-	28,080
4	Lusaka	Chongwe Municipal Council	3,730,695	1,865,348	-	1,865,348
5	Lusaka	Luangwa Town Council	71,320	35,660	-	35,660
6	Southern	Livingstone City Council	3,672,820	1,836,410	656,550	1,179,860
7	Southern	Siavonga Town Council	175,750	87,875	-	87,875
		Total	8,322,753	4,161,377	656,550	3,504,826

Appendix 48: Unspent Funds - Sector Grant Account

No.	Province	Council	Amount Received K	Amount Spent K	Unspent Funds K
1	Central	Kabwe Municipal Council	10,878,930	7,852,819	3,026,111
2	Central	Chibombo Town Council	24,397,696	7,022,340	17,375,356
3	Central	Chisamba Town Council	17,345,505	9,478,955	7,866,550
4	Central	Kapiri Mposhi Town Council	23,012,590	13,310,446	9,702,144
5	Central	Serenje Town Council	12,333,827	5,441,451	6,892,376
6	Central	Luano Town Council	9,020,677	4,994,925	4,025,752
7	Central	Mkushi Town Council	14,003,333	8,146,739	5,856,594
8	Central	Chitambo Town Council	8,614,310	3,802,151	4,812,159
9	Central	Ngabwe Town Council	6,403,605	3,022,426	3,381,179
10	Central	Mumbwa Town Council	30,070,309	6,147,917	23,922,392
11	Central	Shibuyunji Town Council	8,287,984	5,713,764	2,574,220
12	Copperbelt	Kitwe City Council	6,707,462	4,386,466	2,320,996
13	Copperbelt	Lufwanyama Town Council	10,829,230	5,393,696	5,435,534
14	Copperbelt	Masaiti Town Council	3,543,729	1,866,060	1,677,669
15	Copperbelt	Ndola City Council	6,043,828	4,310,540	1,733,288
16	Copperbelt	Mpongwe Town Council	13,522,357	4,891,219	8,631,138
17	Copperbelt	Chililabombwe Municipal Council	8,542,736	4,647,606	3,895,130
18	Copperbelt	Chingola Municipal Council	4,803,105	2,622,338	2,180,767
19	Copperbelt	Mufulira Municipal Council	4,477,313	2,177,438	2,299,875
20	Copperbelt	Luanshya Municipal Council	4,093,912	3,294,660	799,252
21	Copperbelt	Kalulushi Municipal Council	8,133,492	4,306,940	3,826,552
22	Eastern	Mambwe Town Council	12,799,375	8,023,296	4,776,079
23	Eastern	Chipangali Town Council	18,473,208	13,146,111	5,327,097
24	Eastern	Chipata City Council	21,498,453	9,629,006	11,869,447
25	Eastern	Lumezi Town Council	12,909,940	10,696,840	2,213,100
26	Eastern	Lundazi Town Council	11,323,341	9,961,561	1,361,780
27	Eastern	Vubwi Town Council	7,608,720	5,557,875	2,050,845
28	Eastern	Katete Town Council	15,216,452	12,916,342	2,300,110
29	Eastern	Kasenengwa Town Council	15,319,884	3,596,263	11,723,621



No.	Province	Council	Amount Received K	Amount Spent K	Unspent Funds K
30	Eastern	Chadiza Town Council	9,761,107	6,645,204	3,115,903
31	Eastern	Lusangazi Town Council	13,059,034	5,149,175	7,909,859
32	Eastern	Sinda Town Council	16,333,327	10,715,763	5,617,564
33	Eastern	Petauke Town Council	22,651,519	7,022,692	15,628,827
34	Eastern	Nyimba Town Council	11,321,241	9,530,174	1,791,067
35	Eastern	Chama Town Council	16,136,115	5,130,003	11,006,112
36	Eastern	Chasefu Town Council	11,147,657	6,676,507	4,471,150
37	Luapula	Nchelenge Town Council	4,791,235	2,967,166	1,824,069
38	Luapula	Chienge Town Council	3,162,258	2,538,786	623,472
39	Luapula	Mansa Municipal Council	5,745,752	4,750,291	995,461
40	Luapula	Chipili Town Council	2,708,172	1,231,764	1,476,408
41	Luapula	Samfya Town Council	5,060,978	2,883,951	2,177,027
42	Luapula	Mwansabombwe Town Council	2,889,878	2,672,934	216,944
43	Luapula	Mwense Town Council	3,874,702	3,318,448	556,254
44	Luapula	Chembe Town Council	2,871,417	3,068,750	(197,333)
45	Luapula	Kawambwa Town Council	3,685,022	2,182,096	1,502,926
46	Luapula	Lunga Town Council	3,150,171	1,608,849	1,541,322
47	Luapula	Chifunabuli Town Council	3,055,919	2,993,225	62,694
48	Luapula	Milenge Town Council	3,052,175	2,996,193	55,982
49	Lusaka	Kafue Town Council	10,618,894	6,873,537	3,745,357
50	Lusaka	Chilanga Town Council	12,500,448	7,222,402	5,278,046
51	Lusaka	Chongwe Municipal Council	14,802,579	12,914,110	1,888,469
52	Lusaka	Luangwa Town Council	7,487,863	3,052,775	4,435,088
53	Lusaka	Lusaka City Council	49,799,229	50,547,478	(748,249)
54	Lusaka	Rufunsa Town Council	10,596,826	6,735,031	3,861,795
55	Muchinga	Isoka Town Council	3,544,904	1,718,370	1,826,534
56	Muchinga	Lavushimanda Town Council	6,407,155	2,613,258	3,793,897
57	Muchinga	Chinsali Municipal Council	3,779,273	2,115,727	1,663,546
58	Muchinga	Kanchibiya Town Council	3,619,868	2,664,296	955,572
59	Muchinga	Shiwang'andu Town Council	8,306,117	3,463,044	4,843,073
60	Muchinga	Mafinga Town Council	3,445,540	2,908,255	537,285
61	Muchinga	Mpika Town Council	13,061,665	5,272,413	7,789,252
62	Muchinga	Nakonde Town Council	3,779,273	2,612,912	1,166,361
63	Northern	Kasama Municipal Council	5,898,450	4,628,058	1,270,392
64	Northern	Mbala Municipal Council	3,743,251	3,026,854	716,397
65	Northern	Mungwi Town Council	4,877,916	3,483,697	1,394,219
66	Northern	Chilubi Town Council	3,784,556	2,862,164	922,392
67	Northern	Mpulungu Town Council	4,404,265	3,848,063	556,202
68	Northern	Senga Hill Town Council	4,473,062	2,989,322	1,483,740
69	Northern	Lupososhi Town Council	2,766,294	2,384,224	382,070
70	Northern	Luwingu Town Council	3,425,694	2,811,481	614,213
71	Northern	Kaputa Town Council	3,418,350	1,944,369	1,473,981
72	Northern	Mporokoso Town Council	2,883,780	2,695,611	188,169
73	Northern	Lunte Town Council	3,427,511	3,065,935	361,576
74	Northern	Nsama Town Council	2,830,976	1,453,332	1,377,644
75	North-Western	Solwezi Municipal Council	11,877,814	9,274,813	2,603,001



No.	Province	Council	Amount Received K	Amount Spent K	Unspent Funds K
76	North-Western	Kalumbila Town Council	12,155,316	6,599,751	5,555,565
77	North-Western	Mushindamo Town Council	9,159,628	8,519,072	640,556
78	North-Western	Mufumbwe Town Council	8,855,896	5,060,432	3,795,464
79	North-Western	Chavuma Town Council	5,799,256	4,087,260	1,711,996
80	North-Western	Ikelenge Town Council	5,587,451	1,695,324	3,892,127
81	North-Western	Kasempa Town Council	9,378,029	5,515,201	3,862,828
82	North-Western	Manyinga Town Council	8,298,483	3,997,209	4,301,274
83	North-Western	Mwinilunga Town Council	13,659,427	4,144,498	9,514,929
84	North-Western	Zambezi Town Council	9,669,359	5,927,607	3,741,752
85	North-Western	Kabompo Town Council	9,549,000	4,641,704	4,907,296
86	Southern	Livingstone City Council	7,233,590	5,830,775	1,402,815
87	Southern	Choma Municipal Council	23,345,951	20,177,000	3,168,951
88	Southern	Zimba Town Council	9,140,154	3,839,930	5,300,224
89	Southern	Kalomo Town Council	26,978,267	4,470,181	22,508,086
90	Southern	Mazabuka Municipal Council	18,558,112	7,732,442	10,825,670
91	Southern	Kazungula Town Council	13,389,530	3,082,807	10,306,723
92	Southern	Monze Town Council	25,482,983	8,503,653	16,979,330
93	Southern	Pemba Town Council	12,323,651	4,774,146	7,549,505
94	Southern	Chikankata Town Council	11,845,658	2,913,614	8,932,044
95	Southern	Namwala Town Council	14,444,649	12,757,907	1,686,742
96	Southern	Sinazongwe Town Council	12,064,441	6,794,316	5,270,125
97	Southern	Siavonga Town Council	6,370,238	5,240,590	1,129,648
98	Southern	Gwembe Town Council	8,149,964	3,456,958	4,693,006
99	Southern	Itezhi Tezhi Town Council	13,340,698	4,172,954	9,167,744
100	Southern	Chirundu Town Council	8,154,778	4,980,640	3,174,138
101	Western	Mongu Municipal Council	12,257,268	6,316,521	5,940,747
102	Western	Nalolo Town Council	10,064,561	5,717,413	4,347,148
103	Western	Limulunga Town Council	9,642,583	1,587,786	8,054,797
104	Western	Kaoma Town Council	9,913,737	4,337,869	5,575,868
105	Western	Senanga Town Council	9,818,500	9,384,198	434,302
106	Western	Sesheke Town Council	7,658,276	5,275,847	2,382,429
107	Western	Sioma Town Council	9,847,078	3,547,275	6,299,803
108	Western	Sikongo Town Council	6,406,771	4,010,533	2,396,238
109	Western	Kalabo Town Council	13,122,671	5,580,663	7,542,008
110	Western	Lukulu Town Council	8,531,096	7,579,489	951,607
111	Western	Mitete Town Council	6,733,886	1,408,346	5,325,540
112	Western	Mwandi Town Council	5,469,272	2,308,359	3,160,913
113	Western	Shang'ombo Town Council	7,712,759	6,841,751	871,008
114	Western	Luampa Town Council	7,190,649	4,572,220	2,618,429
115	Western	Mulobezi Town Council	6,817,942	2,656,028	4,161,914
116	Western	Nkeyema Town Council	11,824,343	5,145,968	6,678,375
		Total	1,150,180,436	650,807,929	499,372,507





Appendix 49: Management of Cash for Work Programme

No.	Council	Constituency	Province	Target Beneficiaries		Total Target Beneficiaries	Actual Beneficiaries		Total Actual Beneficiaries	Variance	Amount Received K	Amount Paid K	Balance K
				Male	Female		Male	Female					
1	Chitambo Town Council	Chitambo	Central	10,309	8,434	18,743	7,561	6,116	13,677	5,066	5,891,726	2,490,710	3,401,016
2	Chibombo Town Council	Katuba	Central	15,246	20,065	35,311	47,842	60,401	43,229	(7,918)	19,051,394	3,585,164	15,466,230
		Keembe	Central	31,243	30,848	62,091			65,014	(2,923)			
3	Chisamba Town Council	Chisamba	Central	10,347	12,093	22,440	5,258	6,145	11,403	11,037	13,463,763	8,232,126	5,231,637
4	Kabwe Municipal Council	Kabwe Central	Central	11,060	11,060	22,120	9,536	10,510	20,046	2,074	6,402,303	4,735,594	1,666,709
		Bwacha	Central	7,350	7,350	14,700	6,637	7,646	14,283	417			
5	Kapiri Mposhi Town Council	Kapiri Mposhi	Central	56,766	48,262	105,028	57,011	46,646	103,657	1,371	17,668,354	10,375,035	7,293,319
6	Luano Town Council	Mkushi South	Central	5,583	3,723	9,306	1,866	800	2,666	6,640	6,033,730	2,295,816	3,737,914
7	Mkushi Town Council	Mkushi	Central	25,646	20,983	46,629	26,264	19,019	45,283	1,346	10,203,950	5,518,930	4,685,020
8	Mumbwa Town Council	Mumbwa	Central	28,845	24,534	53,379	12,003	10,057	22,060	31,319	25,508,996	6,673,187	18,835,809
		Nangoma	Central	21,348	18,867	40,215	8,802	7,329	16,131	24,084			
9	Ngabwe Town Council	Lufubu	Central	2,590	2,617	5,207	-	-	1,880	3,327	3,630,389	1,113,259	2,517,130
10	Serenje Town Council	Serenje	Central	11,640	3,881	15,521	11,498	3,833	15,331	190	8,289,031	2,979,894	5,309,137
		Muchinga	Central	6,436	2,145	8,581	6,338	2,113	8,451	130			
11	Shibuyunji Town Council	Mwembeshi	Central	8,028	8,659	16,687	2,095	1,669	3,764	12,923	5,078,831	2,574,741	2,504,090
12	Chililabombwe Municipal Council	Chililabombwe	Copperbelt	3,606	4,129	7,735	3,606	4,129	7,735	-	5,252,798	2,444,982	2,807,816
13	Chingola Municipal Council	Chingola	Copperbelt	10,396	10,000	20,396	10,396	4,000	14,396	6,000	7,863,179	5,687,309	2,175,870
		Nchanga	Copperbelt	4,507	4,507	9,014	4,507	4,507	9,014	-			



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Council	Constituency	Province	Target Beneficiaries		Total Target Beneficiaries	Actual Beneficiaries		Total Actual Beneficiaries	Variance	Amount Received K	Amount Paid K	Balance K
14	Kalulushi Municipal Council	Kalulushi	Copperbelt	5,472	5,472	10,944	1,893	1,755	3,648	7,296	4,685,701	2,266,218	2,419,483
15	Kitwe City Council	Nkana	Copperbelt	7043	6502	13,545	3924	3664	7,588	5,957	22,679,664	17,341,169	5,338,495
		Kwacha	Copperbelt	8036	8036	16,072	4557	4512	9,069	7,003			
		Wusakile	Copperbelt	4641	6678	11,319	2616	3691	6307	5012			
		Chimwemwe	Copperbelt	8738	9854	18592	5195	5910	11105	7487			
		Kamfinsa	Copperbelt	7,261	7,558	14,819	4,040	4,175	8,215	6,604			
16	Luanshya Municipal Council	Luanshya	Copperbelt	2,448	2,447	4,895	954	954	1,908	2,987	5,069,854	2,266,218	2,803,636
		Roan	Copperbelt	1,277	1,276	2,553	573	572	1,145	1,408			
17	Lufwanyama Town Council	Lufwanyama	Copperbelt	23,000	20,522	43,522	22,025	15,497	37,522	6,000	7,363,832	1,977,077	5,386,755
18	Masaiti Town Council	Masaiti	Copperbelt	4102	4570	8,672	4092	4555	8,647	25	9,285,342	4,409,379	4,875,963
		Kafulafuta	Copperbelt	2060	2463	4,523	2040	2429	4,469	54			
19	Mpongwe Town Council	Mpongwe	Copperbelt	4,498	8,082	12,580	935	1,705	2,640	9,940	9,512,171	1,812,255	7,699,916
20	Mufulira Municipal Council	Kantanshi	Copperbelt	2,790	4,185	6,975	2,994	3,660	6,654	321	7,595,047	1,503,181	6,091,866
		Mufulira	Copperbelt	4,575	6,677	11,252	4,945	6,044	10,989	263			
		Kankoyo	Copperbelt	1,761	2,642	4,403	1,961	2,397	4,358	45			
21	Ndola City Council	Kabushi	Copperbelt	1,348	1,460	2,808	1,348	1,460	2,808	-	13,210,471	10,069,582	3,140,889
		Chifubu	Copperbelt	1,980	2,144	4,124	1,980	2,144	4,124	-			
		Bwana M'kubwa	Copperbelt	2,002	2,168	4,170	2,002	2,168	4,170	-			
		Ndola Central	Copperbelt	1,666	1,804	3,470	1,666	1,804	3,470	-			
22	Chipata City Council	Chipata Central	Eastern	4,523	6,348	10,871	4,982	5,904	4,507	6,364	17,247,571	7,313,476	9,934,095
		Luangeni	Eastern	6,276	6,450	12,726			6,379	6,347			
23	Chadiza Town Council	Chadiza	Eastern	5,037	3,688	8,725	4,359	3,192	7,551	1,174	6,081,110	4,581,600	1,499,510
24	Chama Town Council	Chama North	Eastern	5,122	4,842	9,964	2083	2,001	2,324	7,640	11,977,540	3,384,523	8,593,017
		Chama South	Eastern	3,388	3,176	6,564			1,760	4,804			
25	Chasefu Town Council	Chasefu	Eastern	4,768	3,011	7,779	4,768	3,011	7,779	-	7,568,807	4,691,624	2,877,183



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Council	Constituency	Province	Target Beneficiaries		Total Target Beneficiaries	Actual Beneficiaries		Total Actual Beneficiaries	Variance	Amount Received K	Amount Paid K	Balance K
26	Chipangali Town Council	Chipangali	Eastern	22,811	16,519	39,330	13,890	10,059	23,949	15,381	14,609,328	9,282,231	5,327,097
27	Kasenengwa Town Council	Kasenengwa	Eastern	8,966	7,200	16,166	771	373	1,144	15,022	11,647,443	432,364	11,215,079
28	Katete Town Council	Mkaika	Eastern	5,623	4,898	10,521	5,623	4,898	10,521	-	11,182,372	11,661,197	(478,825)
		Milanzi	Eastern	3,386	3,218	6,604	3,386	3,218	6,604	-			
29	Lumezi Town Council	Lumezi	Eastern	4,142	2,813	6,955	4,142	2,813	6,955	-	12,909,940	10,696,840	2,213,100
30	Lundazi Town Council	Lundazi Central	Eastern	8,000	7,000	15,000	6,963	5,773	12,736	2,264	7,261,110	6,871,837	389,273
31	Lusangazi Town Council	Musanzala	Eastern	9,357	6,238	15,595	3,899	2,292	6,191	9,404	9,668,079	3,866,891	5,801,188
32	Mambwe Town Council	Malambo	Eastern	8,460	6,621	15,081	8,460	6,621	15,081	-	9,499,162	6,247,004	3,252,158
33	Nyimba Town Council	Nyimba	Eastern	40,771	39,172	79,943	6,308	5,624	11,932	68,011	8,096,309	6,441,809	1,654,500
34	Petauke Town Council	Petauke	Eastern	2,744	2,516	5,260	2,744	2,516	5,260	-	42,961,905	42,856,570	105,335
		Kaumbwe	Eastern	1,235	945	2,180	1,235	945	2,180	-			
35	Sinda Town Council	Sinda	Eastern	3,854	3,738	7,592	3,854	3,738	7,592	-	11,656,560	601,694	11,054,866
		Kapoche	Eastern	2,748	2,499	5,247	2,748	2,499	5,247	-			
36	Vubwi Town Council	Vubwi	Eastern	1,200	1,300	2,500	1,292	940	2,232	268	2,966,904	2,408,925	557,979
37	Chilanga Town Council	Chilanga	Lusaka	6,631	7,477	14,108	3,209	4,010	7,219	6,889	9,065,327	4,323,726	4,741,601
38	Chongwe Municipal Council	Chongwe	Lusaka	16,646	16,824	33,470	16,616	16,824	33,440	30	10,403,156	9,638,436	764,720
39	Kafue Town Council	Kafue	Lusaka	9,444	12,444	21,888	8,899	7,265	16,164	5,724	6,836,341	4,127,818	2,708,523
40	Luangwa Town Council	Luangwa	Lusaka	4,332	2,333	6,665	2,449	1,184	3,633	3,032	2,848,919	1,222,784	1,626,135
41	Lusaka City Council	Chawama	Lusaka	8,345	8,710	17,055	8,345	8,710	17,055	-	44,443,666	48,265,923	(3,822,257)
		Kabwata	Lusaka	7,825	8,659	16,484	7,825	8,659	16,484	-			



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Council	Constituency	Province	Target Beneficiaries		Total Target Beneficiaries	Actual Beneficiaries		Total Actual Beneficiaries	Variance	Amount Received K	Amount Paid K	Balance K
		Kanyama	Lusaka	25,201	13,478	38,679	25,201	13,478	38,679	-			
		Lusaka Central	Lusaka	3,753	4,334	8,087	3,753	4,334	8,087	-			
		Mandevu	Lusaka	15,053	18,868	33,921	15,053	18,868	33,921	-			
		Matero	Lusaka	15,053	18,868	33,921	15,053	18,868	33,921	-			
		Munali	Lusaka	9,711	14,172	23,883	9,711	14,172	23,883	-			
42	Rufunsa Town Council	Rufunsa	Lusaka	7,949	7,730	15,679	7,887	6,195	14,082	1,597	7,223,907	5,039,845	2,184,062
43	Mpika Town Council	Mpika	Muchinga	8,305	5,335	13,640	2,130	1,305	3,435	10,205	9,289,675	2,274,180	7,015,495
44	Shiwang'andu Town Council	Shiwang'andu	Muchinga	6,773	2,420	9,193	4,189	1,495	5,684	3,509	4,685,578	1,658,716	3,026,862
45	Lavushimanda Town Council	Mfuwe	Muchinga	2,000	2,890	4,890	593	837	1,430	3,460	3,388,384	905,442	2,482,942
46	Chavuma Town Council	Chavuma	North-Western	6,500	4,660	11,160	4,650	2,653	7,303	3,857	2,519,119	1,042,200	1,476,919
47	Ikelenge Town Council	Ikelenge	North-Western	1,785	1,785	3,570	247	183	430	3,140	2,592,372	257,771	2,334,601
48	Kabompo Town Council	Kabompo West	North-Western	6,308	6,308	12,616	6,575	5,831	12,406	210	5,057,633	1,760,912	3,296,721
49	Kalumbila Town Council	Solwezi West	North-Western	1,810	4,560	6,370	1,810	4,560	6,370	-	7,920,675	4,062,925	3,857,750
50	Kasempa Town Council	Kasenengwa	North-Western	2,500	1,800	4,300	2,867	1,433	4,300	-	5,430,973	2,331,808	3,099,165
51	Manyinga Town Council	Manyinga	North-Western	1,475	695	2,170	-	-	1,800	370	3,882,930	1,168,390	2,714,540
52	Minilunga Town Council	Mwinilunga	North-Western	2,531	955	3,486	762	603	1,365	2,121	9,646,734	1,148,249	8,498,485
53	Mufumbwe Town Council	Mufumbwe	North-Western	4,440	2,959	7,399	-	-	3,125	4,274	4,784,576	1,964,062	2,820,514
54	Mushindamo Town Council	Solwezi East	North-Western	5,272	3,515	8,787	4,928	3,508	8,436	351	6,258,974	4,652,510	1,606,464
55	Solwezi Municipal Council	Solwezi Central	North-Western	8,058	10,683	18,741	5,051	7,899	12,950	5,791	7,770,869	7,035,216	735,653



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Council	Constituency	Province	Target Beneficiaries		Total Target Beneficiaries	Actual Beneficiaries		Total Actual Beneficiaries	Variance	Amount Received K	Amount Paid K	Balance K
56	Zamezi Town Council	Zambezi East	North-Western	9,120	10,251	19,371	2,125	2,570	4,695	14,676	5,572,657	2,376,000	3,196,657
		Zambezi West	North-Western	5,129	5,766	10,895	831	602	1,433	9,462			
57	Chikankata Town Council	Chikankata	Southern	-	-	10,198	-	-	11,530	- 1,332	9,278,671	1,450,355	7,828,316
58	Chirundu Town Council	Chirundu	Southern	3,077	4,603	7,680	1,363	2,039	3,402	4,278	5,102,942	2,356,624	2,746,318
59	Choma Municipal Council	Choma Central	Southern	11,008	11,072	22,080	11,008	11,072	22,080	-	18,802,706	16,299,246	2,503,460
		Mbabala	Southern	8,596	5,420	14,016	8,596	5,420	14,016	-			
60	Gwembe Town Council	Gwembe	Southern	1599	1599	3,198	411	295	706	2,492	4,566,351	1,903,639	2,662,712
61	Itezhi-Tezhi Town Council	Itezhi-Tezhi	Southern	-	-	16,803	8,858	6,025	14,883	1,920	10,400,194	688,542	9,711,652
62	Kalomo Town Council	Kalomo	Southern	19,487	19,487	38,974	19,487	19,487	38,974	-	22,012,833	2,770,835	19,241,998
		Dundumwezi	Southern	21,719	21,719	43,438	21,719	21,719	43,438	-			
63	Kazungula Town Council	Katombora	Southern	10,991	11,718	22,709	10,991	11,718	22,709	-	9,418,337	1,010,738	8,407,599
64	Livingstone City Council	Livingstone	Southern	3,854	4,192	8,046	3,854	4,192	8,046	-	4,181,704	3,630,094	551,610
65	Mazabuka Municipal Council	Mazabuka Central	Southern	5095	3397	8,492	5,095	3,397	8,492	-	13,460,110	4,964,004	8,496,106
		Magoye	Southern	1683	3753	5,436	1,683	3,753	5,436	-			
66	Monze Town Council	Bweengwa	Southern	4,952	2,976	7,928	4,952	2,976	7,928	-	20,060,068	5,268,189	14,791,879
		Monze Central	Southern	13,855	14,875	28,730	13,855	14,875	28,730	-			
		Moomba	Southern	2,522	2,284	4,806	2,522	2,284	4,806	-			
67	Namwala Town Council	Namwala	Southern	15,455	13,579	29,034	15,455	13,579	29,034	-	9,065,599	8,953,446	112,153
68	Pemba Town Council	Pemba	Southern	10461	7480	17,941	10461	7480	17,941	-	8,609,382	3,145,855	5,463,527
69	Siavonga Town Council	Siavonga	Southern	5,087	3,824	8,911	1,139	1,013	2,152	6,759	2,958,327	1,581,870	1,376,457



Office of the Auditor General

Audit Report on the Accounts of Local Authorities for the Financial Year ended 31st December 2024

No.	Council	Constituency	Province	Target Beneficiaries		Total Target Beneficiaries	Actual Beneficiaries		Total Actual Beneficiaries	Variance	Amount Received K	Amount Paid K	Balance K
70	Sinazongwe Town Council	Sinazongwe	Southern	-	-	30,042	14,042	11,428	25,470	4,572	7,594,412	2,087,660	5,506,752
71	Zimba Town Council	Mapatizya	Southern	9,882	4,557	14,439	9,882	4,557	14,439	-	6,051,287	1,073,311	4,977,976
72	Kalabo	Kalabo Central	Western	6,730	5,506	12,236	1,935	1,583	3,518	8,718	9,290,086	3,898,281	5,391,805
		Liuwa	Western	2,884	3,524	6,408	923	1,128	2,051	4,357			
73	Kaoma	Mangango	Western	9,472	7,320	16,792	9,472	7,320	16,792	-	6,254,209	2,615,660	3,638,549
		Kaoma	Western	9,107	8,243	17,350	9,107	8,243	17,350	-			
74	Limulunga	Luena	Western	10,350	8,512	18,862	10,350	8,512	18,862	-	5,993,051	342,845	5,650,206
75	Luampa	Luampa	Western	6,116	2,620	8,736	1,747	749	2,496	6,240	4,103,511	1,687,590	2,415,921
76	Lukulu	Lukulu	Western	4,866	2,952	7,818	4,866	2,952	7,818	-	4,944,404	5,241,059	(296,655)
77	Mitete	Mitete	Western	3,880	1,664	5,544	3,670	1,520	5,190	354	3,775,540	319,464	3,456,076
78	Mongu	Nalikwanda	Western	14,090	14,666	28,756	6,801	7,071	13,872	14,884	7,689,806	2,345,182	5,344,624
		Mongu	Western	30,208	31,440	61,648	12,900	13,427	26,327	35,321			
79	Mulobezi	Mulobezi	Western	6,261	4,539	10,800	1,782	1,293	3,075	7,725	4,400,191	458,242	3,941,949
80	Mwandi	Mwandi	Western	3,177	3,982	7,159	4,005	3,045	7,050	109	3,023,448	1,031,055	1,992,393
81	Nalolo	Nalolo	Western	15,222	7,316	22,538	15,222	7,316	22,538	-	6,561,826	4,400,204	2,161,622
82	Nkeyema	Nkeyema	Western	5,092	8,900	13,992	2,703	3,570	6,273	7,719	8,847,084	4,161,122	4,685,962
83	Senanga	Senanga	Western	18,563	19,479	38,042	17,459	17,721	35,180	2,862	5,765,911	6,598,586	(832,675)
84	Sesheke	Sesheke	Western	33,804	39,400	73,204	11,704	18,104	29,808	43,396	4,920,467	3,960,099	960,368
85	Shang'ombo	Shang'ombo	Western	5,760	3,840	9,600	4,744	3,162	7,906	1,694	3,282,306	2,640,145	642,161
86	Sikongo	Sikongo	Western	6,435	4,529	10,964	2,148	1,179	3,327	7,637	4,038,821	1,991,050	2,047,771
87	Sioma	Sioma	Western	14,210	10,945	25,155	10,122	8,750	18,872	6,283	6,427,993	2,251,397	4,176,596
	Total			1,075,554	1,003,280	2,135,877	830,259	750,433	1,599,027	536,850	799,578,708	428,073,713	371,504,995

Appendix 50: Failure to Adhere to Age Limits



No.	Province	Name of Council	Number of Beneficiaries Over 59	Number of Beneficiaries Under 18	Number of Unconfirmed Age Limit	Amount Paid K
1	Copperbelt	Lufwanyama Town Council	16	1	-	11,400
2	Copperbelt	Mpongwe Town Council	-	-	2536	1,521,600
3	Lusaka	Lusaka City Council	6	4	-	5,800
4	North-Western	Ikelenge Town Council	17	-	-	10,200
5	North-Western	Manyinga Town Council	7	-	-	4,200
		Total	46	5	2536	1,553,200

Appendix 51: Payment to Beneficiaries from Other Programmes and Outside District Boundaries

No.	Province	Name of Council	Cash for Work		Other Programmes	Name of Programmes Benefited From
			No.	Amount K	Amount K	
1	Copperbelt	Kitwe City Council	243	147,000	395,200	
2	Eastern	Chasefu Town Council	236	141,600	451,200	Social Cash Transfer and Community Development
3	Lusaka	Chongwe Municipal Council	6	3,600	4,800	Social Cash Transfer
4	Lusaka	Rufunsa Town Council	368	103,200	1,766,400	Social Cash Transfer
5	Lusaka	Lusaka City Council	973	583,800	770,800	D-ECT, Social Cash Transfer,D-ECT
6	North-Western	Ikelenge Town Council	468	280,800	1,522,800	Social Cash Transfer/D-ECT
7	North-Western	Manyinga Town Council	182	451,200	109,200	Social Cash Transfer/D-ECT
8	North-Western	Zambezi Town Council	207	124,200	124,200	Social Cash Transfer, D-ECT
9	North-Western	Kabompo Town Council	170	101,820	816,000	Emergency Cash Transfer
10	Southern	Choma Municipal Council	3,227	2,999,000	18,279,935	



Office of the Auditor General

Audit Report on the Accounts of Local Authorities *for the Financial Year ended 31st December 2024*

11	Southern	Kalomo Town Council	572	343,200	2,384,400	
12	Southern	Livingstone City Council	388	483,600	483,600	
13	Southern	Monze Town Council	416	249,600	4,017,600	
14	Southern	Namwala Town Council	462	296,400	4,038,462	D-ECT, Social Cash Transfer Emergency, FSP
15	Southern	Siavonga Town Council	6	3,600	14,400	FSP and Social Cash Transfer - Emergency
16	Southern	Chirundu Town Council	47	28,200	172,800	Social Cash Transfer, SCT-E
		Total	7,971	6,340,820	35,351,797	

**Appendix 52: Failure to Pay Beneficiaries Under Cash for Work**

No.	Province	Council	No. of Beneficiaries	Amount K
1	Copperbelt	Mpongwe Town Council	104	62,400
2	Western	Mwandi Town Council	47	28,200
3	Western	Shang'ombo Town Council	142	83,400
4	Western	Nkeyema Town Council	180	108,038
5	Western	Senanga Town Council	775	465,000
6	Western	Sioma Town Council	76	45,600
		Total	1,324	792,638

Appendix 53: Unspent Funds - Zambia Devolution Support Programme

No.	Province	Local Authority	Amount Received K	Amount Spent K	Unspent Funds K
1	Lusaka	Chilanga Town Council	2,694,737	-	2,694,737
2	Lusaka	Kafue Town Council	2,694,737	-	2,694,737
3	Lusaka	Rufunsa Town Council	2,694,737	352,423	2,342,314
4	Central	Serenje Town Council	2,694,737	-	2,694,737
5	Central	Mkushi Town Council	2,694,737	-	2,694,737
6	Central	Luano Town Council	2,694,737	-	2,694,737
7	Central	Shibuyunji Town Council	2,694,737	-	2,694,737
8	Central	Chitambo Town Council	2,694,737	264,111	2,430,626
9	Central	Chibombo Town Council	2,694,737	-	2,694,737
10	Central	Kapiri Mposhi Town Council	2,694,737	-	2,694,737
11	Central	Ngabwe Town Council	2,694,737	-	2,694,737
12	Central	Chisamba Town Council	2,694,737	2,759	2,691,978
13	Central	Mumbwa Town Council	2,694,737	-	2,694,737
14	Copperbelt	Masaiti Town Council	2,694,737	-	2,694,737
15	Copperbelt	Mpongwe Town Council	2,694,737	-	2,694,737
16	Copperbelt	Lufwanyama Town Council	2,694,737	1,413,143	1,281,594
17	Northwestern	Chavuma Town Council	2,694,737	890,696	1,804,041
18	Northwestern	Kabombo Town Council	2,694,737	596,327	2,098,410
19	Northwestern	Kasempa Town Council	2,694,737	-	2,694,737
20	Northwestern	Zambezi Town Council	2,694,737	62,666	2,632,071
21	Northwestern	Mwinilunga Town Council	2,694,737	-	2,694,737
22	Northwestern	Kalumbila Town Council	2,694,737	-	2,694,737
23	Northwestern	Ikelenge Town Council	2,694,737	-	2,694,737
24	Northwestern	Manyinga Town Council	2,694,737	1,831,545	863,192
25	Northwestern	Mushindano Town Council	2,694,737	-	2,694,737
26	Northwestern	Mufumbwe Town Council	2,694,737	-	2,694,737
27	Luapula	Chifunabuli Town Council	2,694,737	-	2,694,737
28	Luapula	Lunga Town Council	2,694,737	-	2,694,737
29	Luapula	Milenge Town Council	2,694,737	-	2,694,737
30	Luapula	Samfya Town Council	2,694,737	-	2,694,737
31	Luapula	Mwense Town Council	2,694,737	-	2,694,737



No.	Province	Local Authority	Amount Received K	Amount Spent K	Unspent Funds K
32	Luapula	Mwansabombwe Town Council	2,694,737	628,934	2,065,803
33	Luapula	Chiengi Town Council	2,694,737	94,737	2,600,000
34	Luapula	Kawambwa Town Council	2,694,737	-	2,694,737
35	Luapula	Nchelenge Town Council	2,694,737	-	2,694,737
36	Luapula	Chipili Town Council	2,694,737	-	2,694,737
37	Northern	Lunte Town Council	2,694,737	-	2,694,737
38	Northern	Senga Hill Town Council	2,694,737	259,943	2,434,794
39	Northern	Lupososhi Town Council	2,694,737	-	2,694,737
40	Northern	Kaputa Town Council	2,694,737	-	2,694,737
41	Northern	Mungwi Town Council	2,694,737	-	2,694,737
42	Northern	Luwingu Town Council	2,694,737	33,331	2,661,406
43	Northern	Chilubi Town Council	2,694,737	15,174	2,679,563
44	Northern	Nsama Town Council	2,694,737	-	2,694,737
45	Northern	Mpulungu Town Council	2,694,737	92	2,694,645
46	Northern	Mporokoso Town Council	2,694,737	418,070	2,276,667
47	Muchinga	Kanchibiya Town Council	2,694,737	-	2,694,737
48	Muchinga	Mpika Town Council	2,694,737	-	2,694,737
49	Muchinga	Mafinga Town Council	2,694,737	112,878	2,581,859
50	Muchinga	Isoka Town Council	2,694,737	-	2,694,737
51	Muchinga	Shiwangandu Town Council	2,694,737	43,199	2,651,538
52	Muchinga	Nakonde Town Council	2,694,737	-	2,694,737
53	Muchinga	Lavushimanda Town Council	2,694,737	71,635	2,623,102
54	Eastern	Lumezi Town Council	2,694,737	571,412	2,123,325
55	Eastern	Mambwe Town Council	2,694,737	-	2,694,737
56	Eastern	Lusangazi Town Council	2,694,737	326,667	2,368,070
57	Eastern	Katete Town Council	2,694,737	-	2,694,737
58	Eastern	Chipangali Town Council	2,694,737	-	2,694,737
59	Eastern	Petauke Town Council	2,694,737	-	2,694,737
60	Eastern	Nyimba Town Council	2,694,737	2,655,549	39,188
61	Eastern	Lundazi Town Council	2,694,737	-	2,694,737
62	Eastern	Chasefu Town Council	2,694,737	-	2,694,737
63	Eastern	Kasenengwa District Council	2,694,737	918,712	1,776,025
64	Eastern	Chadiza Town Council	2,694,737	-	2,694,737
65	Eastern	Vubwi Town Council	2,694,737	-	2,694,737
66	Eastern	Sinda Town Council	2,694,737	734,487	1,960,250
67	Southern	Chirundu Town Council	2,694,737	-	2,694,737
68	Southern	Zimba Town Council	2,694,737	-	2,694,737
69	Southern	Gwembe Town Council	2,694,737	433	2,694,304
70	Southern	Siavonga Town Council	2,694,737	-	2,694,737
71	Southern	Chikankata Town Council	2,694,737	-	2,694,737
72	Southern	Kazungula Town Council	2,694,737	1,129,831	1,564,906
73	Southern	Pemba Town Council	2,694,737	-	2,694,737
74	Southern	Kalomo Town Council	2,694,737	975,927	1,718,810
75	Southern	Monze Town Council	2,694,737	1,022,119	1,672,618
76	Southern	Namwala Town Council	2,694,737	-	2,694,737
77	Southern	Sinazongwe Town Council	2,694,737	1,650,649	1,044,088



No.	Province	Local Authority	Amount Received K	Amount Spent K	Unspent Funds K
78	Southern	Itezhi Tezhi Town Council	2,694,737	-	2,694,737
79	Western	Nkeyema Town Council	2,694,737	22,496	2,672,241
80	Western	Luampa Town Council	2,694,737	243,702	2,451,035
81	Western	Kalabo Town Council	2,694,737	-	2,694,737
82	Western	Lukulu Town Council	2,694,737	-	2,694,737
83	Western	Nalolo Town Council	2,694,737	-	2,694,737
84	Western	Mulobezi Town Council	2,694,737	746,931	1,947,806
85	Western	Shangombo Town Council	2,694,737	-	2,694,737
86	Western	Sesheke Town Council	2,694,737	-	2,694,737
87	Western	Senanga Town Council	2,694,737	-	2,694,737
88	Western	Mitete Town Council	2,694,737	-	2,694,737
89	Western	Sikongo Town Council	2,694,737	-	2,694,737
90	Western	Kaoma Town Council	2,694,737	-	2,694,737
91	Western	Limulunga Town Council	2,694,737	-	2,694,737
92	Western	Sioma Town Council	2,694,737	-	2,694,737
93	Western	Mwandi Town Council	2,694,737	-	2,694,737
	Total		250,610,526	18,090,578	232,519,948



Appendix 55 - Recommendations of the Public Accounts Committee

The status on the Outstanding Issues remains unchanged from what was reported in the Report of the Auditor General on the Accounts of the Local Authorities for the Financial Year ended 31st December 2022.

Refer to the Report of the Auditor General on the Accounts of the Local Authorities for the financial year ended 31st December 2022.

Appendix 56 – Glossary of Terms

Accountable Documents	Documents such as receipts, licences, certificates, discs or tokens and others used in the collection of Revenues.
Audit Finding	The result of audit procedures and tests conducted by the auditor.
Controlling Officer	An officer designated as such by the Secretary to the Treasury responsible and accountable for the proper financial management and expenditure of public monies appropriated to public bodies in respect of all public monies collected, received or disbursed and in respect of public stores or assets received, held or disposed of by or on behalf of the ministry or department or service for which such head is provided.
Delayed Banking	Failure to bank moneys received not later than the next business day or at least twice every month where banking facilities do not exist.
Excess Expenditure	Expenditure incurred above the authorised budget amounts without the authorisation of Parliament.
Failure to Follow Procurement Procedures	Non-Compliance with the Zambia Public Procurement Act and Procurement guidelines in the purchase of goods and services.
Irregular payments	Payments made outside the normal practice or acceptable regulations or norms.
Irregularity	Breach of laws, regulations or rules.



Imprest	Funds or monies issued out to facilitate payments of a minor nature, meet expenses when the officer is travelling on duty or to facilitate the purchase of goods and services whose value cannot be ascertained at the time.
Misapplication	unauthorised application of budget provisions to a use on a programme other than for an approved programme.
Misappropriation	Use of public funds for personal purposes or crediting public funds to a private bank account.
Outstanding Issues	These are audit queries that remain unresolved in the Treasury Minutes (Action Taken Report) prepared by the Ministry of Finance on the Reports of the Auditor General
Overpayments	Payments made above the correct price or rate.
Parliament	Legislative organ of Government
Public Accounts Committee (PAC)	A sessional committee of the National Assembly established in terms of the standing orders. PAC examines the Auditor General's Report, as part of their mandate of examining the accounts showing the appropriation of the sums approved by the National Assembly.
Unaccounted for Revenue	Revenue collected but neither banked nor cash found on hand.
Unvouched Expenditure	Payment vouchers not availed for audit because they are either missing or inadequately supported.
Unretired Imprest	Imprest not accounted for.
Unauthorised Expenditure	Funds spent without approval by a responsible officer.
Unacquitted Payments	Payments made without evidence of having been received by the intended beneficiaries.



Unaccounted for Stores	Missing stores items without evidence of how they were received and utilised.
Undelivered Materials	Goods paid for but not received.
Non-Submission of Expenditure Returns	Failure to provide details of how funds disbursed were utilised.
Unaccounted for Funds	Missing funds without expenditure records.
Wasteful Expenditure	unnecessary expenditure incurred as a result of undue care and attention.
Reconciliation	The process of ensuring that two (2) or more sets of records agree



REPUBLIC OF ZAMBIA

**OFFICE OF THE
AUDITOR GENERAL**