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REPUBLIC OF ZAMBIA

STATEMENT OF RESPONSIBILITIES

Article 211(1) of the Constitution of Zambia requires the Minister of Finance to prepare and submit the Financial Report of the Republic of Zambia to the Auditor General, three months after each financial year in respect of the preceding financial year in accordance with Generally Accepted Accounting Practices (GAAP) taking into Account Government regulatory framework, policies and principles of International Public Sector Accounting Standards (IPSAS) Cash Basis. The Minister of Finance is also responsible to lay the Financial Report with the Auditor General's opinion before Parliament.

The Financial Report of the Republic of Zambia relate to Ministries, Provinces, and Agencies (MPAs) which are included in the National Budget for the year ended 31st December, 2018.

The Financial Report of the Republic is based on financial statements prepared and submitted by the MPA's in accordance with the Public Finance Management Act No. 1 of 2018, Part VI Section 70 .The responsibility of ensuring accuracy and completeness of financial statements rests with the Controlling Officers of the respective MPAs. The Minister is responsible for the preparation of the consolidated Financial Report for the Republic of Zambia.

To the best of our knowledge, the financial statements as set out on pages to are complete in all material respects and have been accurately prepared for the financial year ended 31st December 2018.

Dr. Bwalya K. E Ng'andu, MP
Minister of Finance

Date

Fredson K. Yamba
Secretary to the Treasury
Ministry of Finance

Date

Dr. Dick C. Sichembe
Accountant General
Ministry of Finance

Date



REPUBLIC OF ZAMBIA

MINISTERIAL STATEMENT ON THE FINANCIAL REPORT FOR THE YEAR ENDED 31st DECEMBER, 2018

In line with the Seventh National Development Plan, Government in 2018 under the theme “Accelerating fiscal fitness for sustained inclusive growth, without leaving anyone behind” implemented programmes which targeted at improving economic diversification and job creation, poverty and vulnerability reduction, reducing developmental inequalities, enhancing human development and creating a conducive governance environment for diversified and inclusive economy. The Microeconomic objectives for 2018 were (a) achieve real GDP growth of at least 5.0 percent (b) attain end year inflation of no more than 8.0 percent (c) build up foreign exchange reserves to at least 3 months of import cover by end 2018 (d) attain domestic revenue mobilization of at least 17.7 percent of GDP (e) limit the fiscal deficit to no more than 6.1 percent of GDP on a cash basis (f) maintain domestic borrowing to no more than 4.0 percent of GDP (g) accelerate implementation of measures towards diversification of the economy (h) reduce the stock of arrears and curtail the accumulation of new arrears; and (i) slow down the contraction of new debt to ensure debt sustainability.

The Preliminary estimates indicated that the economy grew by 3.7 percent in 2018. Sectors that attributed to this growth include; Mining, electricity, manufacturing and information and communications sectors. However, slower growth was recorded in Agriculture sector because of poor rains during the 2017/2018 farming season.

Under the mining sector, copper production grew by 7.6 percent to 857, 848 Mt in 2018 compared to 797, 266 Mt in 2017. There was a substantial growth in copper output of 84 percent in Small scale mining of 10, 859 Mt in 2018 compared to 5, 900.71 Mt recorded in 2017.

Electricity generation increased by 11.73 percent to 16.0 million Mwh from 14.32 million Mwh in 2017 on account of increased hydro power generation at major hydro power stations due to improved water levels. As a result, electricity consumption grew by 10.7 percent to 12.9 million Mwh from 11.7 million Mwh in 2017. In comparison with 2017, sectors which consumed more power in 2018 were mining, services, finance and property, agriculture, quarries and construction.

In manufacturing, the sector recorded growth of 4.1 percent in 2018 compared to 4.4 percent over the same period in 2017. Subsectors which contributed to the growth were the food,

beverages and tobacco, textiles, clothing and leather, chemicals, rubber and plastic products, non-metallic mineral products, basic and fabricated metal products.

In agriculture, the production of major crops such as Maize, soya beans, barley, sweet and Irish potatoes declined. Production of Maize reduced by 33.6 percent to 2, 394, 907 Mt from 3, 606, 549 Mt in the 2016/2017 farming season. Soya beans production decreased by 13.86 percent, while Irish potatoes declined by 57.34 percent and Sweet potatoes by 11.32 percent. The major causes of this decline were prolonged dry spells in the Southern half of the country, reduction in area planted and reduced productivity. An increase in production was however, recorded for crops such as rice, groundnuts, mixed beans, Bambara nuts and tobacco.

Inflation increased to 7.9 percent at the close of 2018 from 6.1 percent in December 2017. The increase was mainly due to Non- food items such as Household Furniture and furnishings and Transport (Domestic and Regional Airfare).

Domestic credit (including foreign currency loans) increased by 15.0 percent to K71.1 billion in 2018 from K61.8 billion in December 2017. The rise in credit was driven by an increase in lending to Government and the private sector. Excluding lending to Government, domestic credit on an annual basis grew by 17.5 percent in 2018 against a growth of 5.9 percent in 2017. The pick-up in credit to the non-government sector was partly attributed to increased demand following improved liquidity in the market supported by accommodative monetary policy by the Bank of Zambia.

Although the financial year 2018 was a difficult year, the Government was able to execute most of the developmental projects in line with the 7th National Development Plan.

Dr. Bwalya K. E Ng'andu - MP

MINISTER OF FINANCE



REPUBLIC OF ZAMBIA

STATEMENT BY THE SECRETARY TO THE TREASURY ON THE FINANCIAL REPORT FOR THE YEAR ENDED 31st DECEMBER, 2018

1. INTRODUCTION

The Financial Report for the period 1st January 2018 to 31 December, 2018 provides an overview of the operating results in terms of revenue generated, capital grants received, financing through borrowing and how the funds were expended.

During the period 1st January to 13th February, 2018 the Minister responsible for the Ministry of Finance was Hon. Felix Mutati MP, while from 14th February to 31st December, Hon. Margaret Mwanakatwe MP, was the Minister of Finance. The Secretary to the Treasury for the year under review was Mr. Fredson K. Yamba and the Permanent Secretary in charge of Economic Management and Finance was Mr. Mukuli Chikuba. The Permanent Secretary in charge of Budget and Economic Affairs from 1st January to 12th February of the year under review was Mrs. Pamela C. Kabamba, after which Dr. Emmanuel Mulenga Pamu was appointed as such.

2. OPERATING RESULTS FOR 2018

Total Revenues (Tax, Non-Tax and Grants) amounted to K55.10 billion against a target of K52.29 billion representing actual performance of 5% above budget.

The Total Revenue increased by K5.81 billion representing an increase of 11.80 percent from 2017 to 2018.

2.1 REVENUE

Total Domestic Revenue (Tax and Non-Tax) amounting to K53.45 billion was collected in 2018 compared to 42.05 billion collected in 2017 representing an increase of 21.34 %.

Tax Revenue amounting to K47.27 billion was collected in 2018 compared to 38.10 billion collected in 2017 representing an increase of 24.13 %.

Tax Revenue collected was 85.79 percent of Total Revenue (Tax, Non-Tax & Grants) and 88.43 percent of Total Domestic Revenue.

- Customs and Excise amounted to K 5.5 billion or 10.5 percent of Total Domestic Revenue collected. Customs and Excise increased by 0.3 billion representing a 5 percent increase from 2017 to 2018
- Income Tax amounted to K24.4 billion or 46.7 percent of Total Domestic Revenue collected representing an increase of 29.3 percent from K18.9 billion recorded in 2017.
- Value Added Tax (VAT) amounted to K17.4 billion or 33.2 percent of Total Domestic Revenue collected representing an increase of 24.1 percent from K 14.0 billion collected in 2017.

Non Tax Revenue amounted to K6.2 billion or 11.2 percent of Total Revenue and 11.6 percent of Total Domestic Revenue as follows:

- Fees of Court or Office collected amounted to K0.98 billion or 1.88 percent of Total Domestic Revenue. Fees of Court or Office increased by K0.23 billion from K0.76 billion collected in 2017.
- Licences amounted to K1.12 billion or 2.15 percent of Total Domestic Revenue. Licences increased by 0.14 billion from 2017 to 2018 representing an increase of 2.15 percent.
- Fines amounted to K0.07 billion or less than 1 percent of Total Domestic Revenue.
- Other Revenues amounting to K2.70 billion or 5.0 percent of Total Domestic Revenue. Other Revenues increased by K1.66 billion from 2017 to 2018.
- Interest amounted to K0.08 billion representing 0.15 percent of Total Domestic Revenue.
- Commissions collected amounted to K0.09 billion representing 0.17 percent of Total Domestic Revenue.
- Levies collected amounted to K1.16 billion representing 2.22 percent of Total Domestic Revenue.

2.2 CAPITAL GRANTS

Capital Grants include Bilateral and Multilateral Grants amounting to K 0.79 billion and K0.83 billion respectively. These funds were disbursed by our cooperating partners directly to various projects.

2.3 FINANCING

Total Borrowings amounted to K24.01 billion or 44.55 percent of Total Revenue. External Borrowings and Domestic Borrowings amounted to K19.28 billion and K4.73 billion respectively.

2.4 EXPENDITURE

The original authorized expenditure for the year under review of K71.66 billion was approved on 22nd December, 2017. On 28th July, 2018 K7.23 billion was authorized as supplementary expenditure and on 26th December, 2018, K3.58 billion was authorized as supplementary expenditure out of which K4.69 were variations within the budget, bringing the Total Authorized Expenditure for the year to K77.79 billion. Actual Expenditure for the period under review stood at K59.54 billion of which:

- K20.97 billion or 35.22 percent was for Personal Emoluments. Personal Emoluments were K0.93 billion or 4.64 percent more than that recorded in 2017 of K20.04 billion.
- Use of Goods and Services amounted to K12.80 billion or 21.50 percent of the total expenditure and represents K1.51 billion lower compared to K14.31 billion recorded in 2017.
- Financial Charges amounted to K18.66 billion or 31.34 percent of the total expenditure and represents an increase of K6.90 billion or 58.67 percent compared to K11.76 billion in 2017.
- Grants and Other Payments relating to grants amounted to K6.61 billion or 11.10 percent of the total expenditure, representing a decrease of K0.40 billion compared to K7.01 billion recorded in 2017.
- Capital Expenditure amounted to K0.50 billion or 0.84 percent of the total expenditure and was K0.87 billion or 63.63 percent lower than the level of K1.37 billion attained in 2017.

Further, K2, 336, 419.00 was incurred in respect of staff imprests that remained outstanding at the end of 2018.

2.5 EXPENDITURE BY FUNCTION

The Classification of Functions of Government (COFOG) is the detailed classification of the functions, or socio-economic objectives that General Government Units aim to achieve through kinds of outlays.

The total actual expenditure of K59.54 billion according to the Government functions broken into ten (10) broad classifications is listed below:

- General Public Services amounted to K28.30 billion or 47.53 percent of the Total Expenditure.
- Defence amounted to K3.49 billion or 5.86 percent of the Total Expenditure.
- Public Order and Safety amounted to K2.00 billion or 3.35 percent of the Total Expenditure.
- Economic Affairs amounted to K8.27 billion or 13.89 percent of the Total Expenditure.
- Environmental Protection amounted to K0.16 billion or 0.28 percent of the Total Expenditure.
- Housing and Community Amenities amounted to K0.73 billion 1.21 percent of the Total expenditure.
- Health amounted to K5.15 billion or 8.66 percent of the Total Expenditure.
- Recreation, Culture and Religion amounted K0.27 billion or 0.46 percent of the Total Expenditure.
- Education amounted to K10.06 billion 16.90 percent of the Total Expenditure.
- Social Protection amounted to K1.11 billion 1.87 percent of the Total Expenditure.

3. LEGISLATION

The following Acts initiated by the Ministry of Finance were enacted by Parliament during the year ended 31st December 2018:

- (i) Appropriation Act No. 22 of 2017
- (ii) Supplementary Appropriation Act No. 10 of 2018
- (iii) Supplementary Appropriation Act No. 23 of 2018
- (iv) Customs and Excise (Amendment) Act No. 19 of 2018
- (v) Income Tax (Amendment) Act No. 17 of 2018
- (vi) Value Added Tax (Amendment) Act No. 15 of 2018

4. CONCLUSION

I wish to express my sincere thanks and appreciation to all Controlling Officers and staff of the Ministry of Finance for their support and cooperation during the year under review. I further wish to take this opportunity to commend all Controlling officers whose audit opinions are unqualified and strongly call upon those whose reports have been qualified to comply with the provisions of the Public Finance Management Act No. 1 of 2018 and Government's legal and regulatory framework regarding use of Public finances.

Fredson K. Yamba
Secretary to the Treasury
MINISTRY OF FINANCE



REPUBLIC OF ZAMBIA

COMMENTARY ON THE FINANCIAL STATEMENTS BY THE ACCOUNTANT GENERAL

Part XVI Article 211 of the amended Republican Constitution requires that the National Treasury prepares and tables the Consolidated Annual Financial Report of the Republic. The Financial Report referred to includes information on Revenue and other moneys received and expensed by the Government during that financial year. Besides being mandated by legislation, the Annual Financial Report is meant to provide a summary of National Governments financial resources and their application for the benefit of the people of the Republic of Zambia and other interest groups.

The Financial Statements for the financial year ended 31st December, 2018 have been prepared in compliance with the Provisions of the Public Finance Management Act, 2018 which requires that the financial statements be prepared in accordance and complying with Generally Accepted Accounting Principles (GAAP) taking into account the Governments legal and regulatory framework regarding public finances. Further, the financial statements have been prepared in accordance with accounting policies, which have been applied consistently in all material respects, unless otherwise indicated.

The Public Financial Management (PFM) reforms being undertaken by the Government has seen the adoption and implementation of the Principles of International Public Sector Accounting Standards (IPSAS) cash basis of accounting. The adoption of Principles of IPSAS by Government is intended to improve the quality, comparability, and reporting of financial information.

The financial statements mentioned herein, contain the following information;

Statement A- Statement of cash receipts and Payments

The statement of cash receipts and payments discloses opening and closing cash balances, total cash receipts and total cash payments over the reporting period, and major sub-classifications thereof. This will ensure that the financial statements provide comprehensive information about the cash balances of the entity and changes therein over the period in a format that is accessible and understandable to users.

Statement B- Statement of Budget Execution

This statement highlights the budget performance of the Government during the period under review. It compares the total authorized revenue and expenditure estimates against the actual revenues and expenditure respectively.

Statement C – Statement of Detailed Budget Execution

This report provides the detailed budget execution information of Ministries, Provinces and other Spending Agencies. The statement is divided into two sections. Section (i) presents MPSAs in ABB format and section (ii) presents ministry of Education whose budget was done in OBB format. The first section aggregates figures at department level. This aggregation is necessary in order to avoid information overload. Further, this is in line with the aggregate approval of the budget by the legislature as contained in the Appropriation Act for the year under review. The second section presents the budget at programme and sub-programme level only.

Statement D – Statement of Revenue & Expenditure by Functional Classification

This Statement is meant for comparison of total budget figures (original budget plus supplementary) at functional level against actual amounts of both revenue and expenditure.

Statement E – Statement of Public Debt

This provides information on Government indebtedness on both domestic and external components which include Treasury bills, Bonds, borrowings from financial institutions including external debt from multilateral, bilateral, commercial banks and non-commercial banks.

Notes to the Financial Statement

Further to the aforementioned, IPSAS cash basis of accounting prescribes that Notes to the financials be an integral part to numbers reported there-in. In this regard, the Annual Financial Report contains a descriptive (narrative) component clarifying the amounts presented.

Major Public Financial Management (PFM) Reforms

The Government continued its Public Financial Management (PFM) reforms during the year under review. Objectives of PFM reforms intend to achieve among others fiscal discipline, efficient and effective allocation and use of public resources.

In April, 2018 the revised Public Finance Management Act 2018 came into effect as a result of Government's realization for the need to strengthen the legal framework in order to improve the management of public resources.

By the end of the financial year 2018 the Treasury Single Account (TSA) was rolled out to 59 Heads of Revenue and Expenditure and this has resulted in improved management of cash through consolidation of cash balances.

Revenue Innovations

The Treasury implemented more revenue reforms to enhance collection of non - tax revenue by using direct deposit methods of revenue collection.

In 2018, the Treasury implemented e-commerce services with Barclays Bank for online collection of visa and permit fees at Immigration Department.

In addition, the Treasury extended the installation of Point of Sales services to more Road Transport & Safety Agency (RTSA) stations for collection of Road Traffic fees.

Zambia Police Services rolled out more dedicated counter services for collection of Zambia Police fines and fees with various commercial banks to all provinces.

Lastly, I would like to show appreciation to all Government Officers who were committed to the process and the political will shown by our leaders in ensuring the realization of these reforms.

Dr. Dick C. Sichembe
Accountant General
MINISTRY OF FINANCE

STATEMENT A - CASH RECEIPTS AND PAYMENTS

	Notes	Actual controlled by the Government year ended 31-12-2018	Actual controlled by the Government year ended 31-12-2017
		(ZMW)	(ZMW)
Receipts			
Taxation	12	47,269,792,044	38,103,396,746
Non Tax Revenue	13	6,182,327,978	3,943,484,727
External Assistance			
Other Grants and Aid	16	1,155,528,931	14,638,253
External Borrowing			
Proceeds from borrowing	17 (i)	-	1,341,460,600
Domestic Borrowing			
Proceeds from domestic borrowings	18	22,848,472,467	27,587,079,781
Total receipts		77,456,121,420	70,990,060,107
Payments			
Personal Emoluments	19	20,970,464,608	20,039,649,823
Use of Goods and Services	20	12,802,029,913	14,308,964,146
Financial Charges	21(i)(ii)	18,659,462,966	11,763,416,509
Grants and Other Payments	22	6,605,697,110	7,013,374,717
Non Financial Assets	23	498,288,965	1,372,151,045
Other payments	24 (i)(ii)	-	1,907,579
Principal Repayments.	25	18,600,382,297	17,296,646,863
Imprest	26	2,336,419	17,593,814
Uncaptured expenditure		-	25,843,308
Total payments		78,138,662,278	71,839,547,804
Increase /(Decrease) in cash		(682,540,858)	(849,487,697)
Cash /(deficit) beginning of year		(1,064,634,157.00)	(1,914,121,854.00)
Cash / (deficit) at end of year		(1,747,175,014.99)	(1,064,634,157.00)

Dick Chellah Sichembe
Accountant General
MINISTRY OF FINANCE

STATEMENT B - BUDGET EXECUTION

Revenue	Notes	Original Budget (K)	Final Budget (K)	Actual Amount (K)	Variance (K)
Income Tax	27	23,203,291,337	22,656,655,700	24,407,994,020	1,751,338,320
Customs and Excise	28	8,098,704,730	6,647,867,614	5,510,180,273	(1,137,687,341)
Value Added Tax	29	12,369,465,000	15,454,720,140	17,351,617,751	1,896,897,611
Fines	31	51,285,226	54,405,101	70,701,028	16,295,927
Licences	32	1,627,534,836	1,288,164,834	1,124,124,286	(164,040,548)
Commissions	33	83,537,411	83,537,411	89,292,666	5,755,255
Fees of Court or Office	34	1,220,453,613	1,057,214,998	984,745,719	(72,469,279)
Levies	30	918,622,240	1,062,250,324	1,159,474,160	97,223,836
Interest	35	1,455,436	3,200,748	78,981,687	75,780,939
Other revenue	36	1,512,667,101	1,477,020,778	2,675,008,432	1,197,987,654
Bilateral Grants	15	786,771,369	612,251,080	787,311,820	175,060,740
Multilateral Grants	14	1,651,530,087	1,895,372,030	833,954,671	(1,061,417,359)
Program Grants - Sector Budget support	16	-	-	-	-
Bilateral External Borrowing	17(ii)	135,000,000	695,500,000	16,781,141,312	16,085,641,312
Multilateral External Borrowing	17(iii)	8,848,777,590	6,482,385,640	2,497,410,525	(3,984,975,115)
Domestic Borrowing	37	11,153,290,000	-	4,733,073,476	4,733,073,476
Total Revenue		71,662,385,976	59,470,546,398	79,085,011,826	19,614,465,428
Payments					
Personal Emoluments	19	21,394,981,324	23,682,960,052	20,970,464,608	2,712,495,444
Use of Goods and Services	20	27,127,376,607	25,912,749,644	12,802,029,913.00	13,110,719,731
Financial Charges & Payment of debt	21(i)(ii)	14,241,490,723	18,755,992,264	18,659,462,966	96,529,298
Grants and Other Payments	22	8,319,375,870	8,936,750,215	6,605,697,110	2,331,053,105
Non-Financial Assets	23	579,336,901	498,288,965	498,288,965	-
Legal Costs	24(ii)	100,000	100,000	-	100,000
Total Expenditure	10	71,662,661,425	77,786,841,140	59,535,943,562	18,250,897,578
Net Surplus/(Deficit)				19,549,068,264	

Dick Chellah Sichembe
Accountant General
MINISTRY OF FINANCE

**STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND
ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31 DECEMBER 2018
(AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
01 OFFICE OF THE PRESIDENT - STATE HOUSE					
/ 01 HEADQUARTERS	69,583,630	-	69,583,630	65,613,305	3,970,325
/ 02	925,120	-	925,120	-	925,120
HEAD TOTAL	70,508,750	-	70,508,750	65,613,305	4,895,445

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Emmanuel M. Chilubanama
Controlling Officer

I have examined the above Account in accordance with the provisions of the Public Finance Act No. 15 of 2004. I have obtained all the information and explanations that I required and, certify as a result of my audit that in my opinion the account for the year ended 31 December 2017, is fairly presented.

Davison K. Mendamenda
Acting Auditor General

02 OFFICE OF THE VICE PRESIDENT					
/ 01 HUMAN RESOURCE AND ADMINISTRATION	53,157,350		53,157,350	47,831,299	5,326,051
/ 03 RESETTLEMENT DEPARTMENT	2,320,380		2,320,380	1,679,218	641,162
/ 04 PARLIAMENTARY BUSINESS DEPARTMENT	2,949,020		2,949,020	2,371,336	577,684
/ 06 PLANNING AND INFORMATION	2,153,620		2,153,620	1,697,333	456,287
/ 07 FINANCE DEPARTMENT	259,780		259,780	247,173	12,607
HEAD TOTAL	60,840,150		60,840,150	53,826,358	7,013,792

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Stephen Mwansa
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
03 NATIONAL ASSEMBLY					
/ 01 HEADQUARTERS	523,796,220	15,657,213	539,453,433	528,487,294	10,966,139
HEAD TOTAL	523,796,220	15,657,213	539,453,433	528,487,294	10,966,139

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Cecilia N. Mbewe (Mrs)
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

04 MINISTRY OF GENDER					
/ 01 HUMAN RESOURCE AND ADMINISTRATION DEPART	6,640,230		6,640,230	6,046,132	594,098
/ 02 PLANNING AND INFORMATION DEPARTMENT	5,004,150	4,813,351	9,817,501	6,864,247	2,953,254
/ 03 GENDER IN DEVELOPMENT DEPARTMENT	14,121,320		14,121,320	2,638,298	11,483,022
/ 05 GENDER RIGHTS AND PROTECTION DEPARTMENT	37,801,230	-	37,801,230	2,550,624	35,250,606
/ 08 FINANCE DEPARTMENT	551,020		551,020	543,601	7,419
HEAD TOTAL	64,117,950	4,813,351	68,931,301	18,642,903	50,288,398

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Auxilia B. Ponga (Dr)
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
05 ELECTORAL COMMISSION					
/ 01 HEADQUARTERS	95,520,630	100,623,200	196,143,830	144,108,686	52,035,144
HEAD TOTAL	95,520,630	100,623,200	196,143,830	144,108,686	52,035,144

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Priscilla M. Isaac
Controlling Officer

I have examined the above Account in accordance with the provisions of the Public Finance Act No. 15 of 2004. I have obtained all the information and explanations that I required and, certify as a result of my audit that in my opinion the account for the year ended 31 December 2017, is fairly presented.

Davison K. Mendamenda
Acting Auditor General

06 CIVIL SERVICE COMMISSION - OFFICE OF TH					
/ 01 HEADQUARTERS	11,192,880	-	11,192,880	9,725,866	1,467,014
HEAD TOTAL	11,192,880	-	11,192,880	9,725,866	1,467,014

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Geoffrey Kamfwa
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

07 OFFICE OF THE AUDITOR GENERAL					
/ 01 HEADQUARTERS	59,328,880	7,692,010	67,020,890	53,392,116	13,628,774
/ 02 LUSAKA PROVINCIAL OFFICE	3,451,410		3,451,410	3,385,322	66,088
/ 03 KABWE PROVINCIAL OFFICE	3,412,220		3,412,220	3,216,963	195,257
/ 04 NDOLA PROVINCIAL OFFICE	3,331,420		3,331,420	3,086,782	244,638
/ 05 LIVINGSTONE PROVINCIAL OFFICE	3,430,520		3,430,520	3,247,424	183,096
/ 06 CHIPATA PROVINCIAL OFFICE	3,327,670		3,327,670	3,118,233	209,437
/ 07 KASAMA PROVINCIAL OFFICE	3,206,300		3,206,300	3,058,046	148,254
/ 08 MANSA PROVINCIAL OFFICE	2,841,540		2,841,540	2,692,418	149,122
/ 09 SOLWEZI PROVINCIAL OFFICE	3,253,570		3,253,570	3,039,484	214,086
/ 10 MONGU PROVINCIAL OFFICE	3,185,500		3,185,500	3,018,174	167,326
/ 22 MUCHINGA PROVINCIAL OFFICE	3,438,640		3,438,640	3,196,766	241,874
/ 23 FINANCE DEPARTMENT	1,521,380		1,521,380	1,500,799	20,581

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
07 OFFICE OF THE AUDITOR GENERAL					
HEAD TOTAL	93,729,050	7,692,010	101,421,060	85,952,525	15,468,535

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Sarah Sally T. Ross
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

08 CABINET OFFICE - OFFICE OF THE PRESIDENT

/ 01 HEADQUARTERS	299,000,442	-	299,000,442	295,766,937	3,233,505
/ 02 REMUNERATION DIVISION	2,000,000		2,000,000	1,582,770	417,230
/ 03 COMMON SERVICES ACCOUNTING UNIT	6,881,638		6,881,638	4,995,316	1,886,322
/ 04 OFFICE OF THE FORMER PRESIDENT 1	2,198,890		2,198,890	2,198,026	864
/ 05 PRIVT SECT. DEV. INDUSTRIALISATION AND J	5,000,000	-	5,000,000	3,093,880	1,906,120
/ 06 OFFICE OF THE FORMER PRESIDENT 4	3,176,170		3,176,170	3,161,170	15,000
/ 07 POLICY ANALYSIS AND CO- ORDINATION DEPART	3,850,020		3,850,020	3,754,451	95,569
/ 08 MANAGEMENT DEVELOPMENT DIVISION	7,715,010		7,715,010	6,092,980	1,622,030
/ 11 FINANCE DEPARTMENT	2,203,110		2,203,110	2,203,110	-
HEAD TOTAL	332,025,280	-	332,025,280	322,848,639	9,176,641

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Owen Mugemezulu
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
09 TEACHING SERVICE COMMISSION - OFFICE OF					
/ 01 HEADQUARTERS	9,675,940		9,675,940	9,649,441	26,499
HEAD TOTAL	9,675,940		9,675,940	9,649,441	26,499

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Zachariah Luhanga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

10 ZAMBIA POLICE SERVICE COMMISSION					
/ 01 HEADQUARTERS	8,358,450	3,600,290	11,958,740	7,504,770	4,453,970
HEAD TOTAL	8,358,450	3,600,290	11,958,740	7,504,770	4,453,970

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Jean M. Chilengi
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

11 ZAMBIA POLICE - MINISTRY OF HOME AFFAIRS					
/ 01 HEADQUARTERS	343,629,390	42,123,710	385,753,100	337,639,496	48,113,604
/ 02 PROTECTIVE UNIT	67,386,870		67,386,870	67,385,314	1,556
/ 03 LILAYI POLICE TRAINING SCHOOL	46,371,720		46,371,720	46,069,421	302,299
/ 04 STATE HOUSE POLICE	49,917,370		49,917,370	49,492,994	424,376
/ 05 MOBILE UNIT	94,064,080		94,064,080	93,799,697	264,384
/ 06 TAZARA POLICE	30,014,360		30,014,360	29,948,151	66,209
/ 07 PARA-MILITARY	92,179,510		92,179,510	92,178,816	694
/ 08 AIRPORT DIVISION	29,980,940		29,980,940	29,977,647	3,293
/ 09 LUSAKA PROVINCE	186,663,030		186,663,030	186,331,782	331,248
/ 10 COPPERBELT PROVINCE	142,750,170		142,750,170	141,915,288	834,882
/ 11 CENTRAL PROVINCE	59,875,220		59,875,220	59,101,637	773,583
/ 12 NORTHERN PROVINCE	30,917,610		30,917,610	30,372,066	545,544
/ 13 WESTERN PROVINCE	43,551,300		43,551,300	42,839,270	712,030
/ 14 EASTERN PROVINCE	39,530,280		39,530,280	38,832,554	697,726
/ 15 LUAPULA PROVINCE	25,766,600		25,766,600	25,077,749	688,851
/ 16 NORTH-WESTERN PROVINCE	26,895,350		26,895,350	26,402,043	493,307
/ 17 SOUTHERN PROVINCE	61,405,740		61,405,740	60,405,999	999,741
/ 18 MUCHINGA PROVINCE	18,381,850		18,381,850	18,370,979	10,871
/ 19 FINANCE DEPARTMENT	2,464,840		2,464,840	2,464,840	-

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
11 ZAMBIA POLICE - MINISTRY OF HOME AFFAIRS					
HEAD TOTAL	1,391,746,230	42,123,710	1,433,869,940	1,378,605,744	55,264,196

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Dr. Chileshe L. Mulenga (Phd)
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

12 OFFICE OF THE PUBLIC PROTECTOR

/ 01 Human Resource and administration	7,858,320		7,858,320	7,383,433	474,887
/ 02 Office of the Registrar	1,482,720		1,482,720	1,040,000	442,720
/ 03 Legal	355,000		355,000	350,270	4,730
/ 04 Finance Department	150,940		150,940	147,377	3,563
HEAD TOTAL	9,846,980		9,846,980	8,921,080	925,900

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Kebby Hakalima
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

13 MINISTRY OF CHIEFS AND TRADITIONAL AFFAIRS

/ 01 HEADQUARTERS	48,242,080		48,242,080	41,042,123	7,199,957
/ 02 HUMAN RESOURCES AND ADMINISTRATION DEPAR	24,715,980		24,715,980	19,603,914	5,112,066
/ 03 PLANNING, RESEARCH AND INFORMATION DEPAR	6,233,440		6,233,440	4,456,142	1,777,298
/ 05 HOUSE OF CHIEFS DEPARTMENT	66,477,340		66,477,340	45,547,214	20,930,126
/ 06 PLANNING, RESEARCH AND INFORMATION DEPAR	3,173,430		3,173,430	1,305,726	1,867,704
/ 07 FINANCE DEPARTMENT	1,085,300		1,085,300	1,085,300	-

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
13 MINISTRY OF CHIEFS AND TRADITIONAL AFFAI					
HEAD TOTAL	149,927,570		149,927,570	113,040,420	36,887,150

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Yande P. Mwape
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

14 MINISTRY OF MINES AND MINERALS DEVELOPME					
/ 01 HEADQUARTERS	32,822,100	-	32,822,100	30,385,852	2,436,248
/ 02 GEOLOGICAL SURVEY DEPARTMENT	3,055,190	-	3,055,190	563,485	2,491,705
/ 03 MINES SAFETY DEPARTMENT	2,491,630	-	2,491,630	524,341	1,967,289
/ 04 MINES DEVELOPMENT DEPARTMENT	1,760,300	-	1,760,300	650,231	1,110,069
/ 07 PLANNING AND INFORMATION DEPARTMENT	1,693,870	-	1,693,870	1,025,979	667,891
/ 11 MINING CADASTRE DEPARTMENT	1,277,770		1,277,770	346,388	931,382
/ 12 FINANCE DEPARTMENT	1,770,350		1,770,350	1,770,350	-
HEAD TOTAL	44,871,210	-	44,871,210	35,266,627	9,604,583

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Paul M. Chanda
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

15 MINISTRY OF HOME AFFAIRS					
/ 01 HEADQUARTERS	137,923,970	1,932,098	139,856,068	90,962,578	48,893,490
/ 02 ZAMBIA CORRECTIONAL SERVICES	231,999,410		231,999,410	225,653,379	6,346,031
/ 03 PASSPORT AND CITIZENSHIP	8,156,580		8,156,580	7,240,115	916,465
/ 04 NATIONAL ARCHIVES	5,893,110		5,893,110	3,999,399	1,893,711
/ 05 IMMIGRATION DEPARTMENT	67,607,260		67,607,260	61,251,038	6,356,222
/ 06 NATIONAL REGISTRATION DEPARTMENT	58,208,460	28,000,000	86,208,460	31,644,869	54,563,591
/ 08 RESEARCH AND INFORMATION DEPARTMENT	7,555,690		7,555,690	4,482,679	3,073,011
/ 09 LUSAKA PROVINCE - PRISONS AND REFORMATOR	958,470		958,470	873,639	84,831
/ 10 COPPERBELT PROVINCE - PRISONS AND REFORM	1,148,250		1,148,250	1,018,555	129,695

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
15 MINISTRY OF HOME AFFAIRS					
/ 11 CENTRAL PROVINCE - PRISONS AND REFORMATO	942,310		942,310	445,307	497,003
/ 12 NORTHERN PROVINCE - PRISONS AND REFORMAT	684,930		684,930	621,488	63,442
/ 13 WESTERN PROVINCE - PRISONS AND REFORMAT	819,790		819,790	757,620	62,170
/ 14 EASTERN PROVINCE - PRISONS AND REFORMATO	864,100		864,100	813,200	50,900
/ 15 LUAPULA PROVINCE - PRISONS AND REFORMATO	917,980		917,980	850,382	67,598
/ 16 NORTH-WESTERN PROVINCE - PRISONS AND REF	863,000		863,000	818,144	44,856
/ 17 SOUTHERN PROVINCE - PRISONS AND REFORMAT	892,450		892,450	843,637	48,813
/ 18 COPPERBELT PROVINCE - PASSPORT AND CITIZ	350,840		350,840	344,918	5,922
/ 19 CENTRAL PROVINCE - PASSPORT AND CITIZENS	193,310		193,310	193,107	203
/ 20 NORTHERN PROVINCE - PASSPORT AND CITIZEN	169,160		169,160	169,157	3
/ 21 WESTERN PROVINCE - PASSPORT AND CITIZENS	179,490		179,490	179,486	4
/ 22 EASTERN PROVINCE - PASSPORT AND CITIZENS	271,250		271,250	271,135	115
/ 23 LUAPULA PROVINCE - PASSPORT AND CITIZENS	173,020		173,020	169,025	3,995
/ 24 NORTH-WESTERN PROVINCE - PASSPORT AND CI	224,150		224,150	224,146	4
/ 25 SOUTHERN PROVINCE - PASSPORT AND CITIZEN	221,330		221,330	221,276	54
/ 26 LUSAKA PROVINCE - IMMIGRATION DEPARTMENT	1,389,060		1,389,060	1,265,955	123,105
/ 27 COPPERBELT PROVINCE - IMMIGRATION DEPART	1,441,340		1,441,340	1,237,354	203,986
/ 28 CENTRAL PROVINCE - IMMIGRATION DEPARTMEN	870,530		870,530	847,451	23,079
/ 29 NORTHERN PROVINCE - IMMIGRATION DEPARTME	925,840		925,840	899,403	26,437
/ 30 WESTERN PROVINCE - IMMIGRATION DEPARTMEN	930,930		930,930	893,868	37,062
/ 31 EASTERN PROVINCE - IMMIGRATION DEPARTMEN	1,066,850		1,066,850	983,455	83,395
/ 32 LUAPULA PROVINCE - IMMIGRATION DEPARTMEN	895,310		895,310	820,198	75,112
/ 33 NORTH-WESTERN PROVINCE - IMMIGRATION DEP	948,050		948,050	882,121	65,929
/ 34 SOUTHERN PROVINCE - IMMIGRATION DEPARTME	1,254,250		1,254,250	1,128,684	125,566
/ 35 LUSAKA PROVINCE - NATIONAL REGISTRATION	1,464,120		1,464,120	901,579	562,541
/ 36 COPPERBELT PROVINCE - NATIONAL REGISTRAT	2,332,880		2,332,880	1,421,474	911,406
/ 37 CENTRAL PROVINCE - NATIONAL REGISTRATION	1,568,490		1,568,490	966,228	602,262
/ 38 NORTHERN PROVINCE - NATIONAL REGISTRATIO	1,272,760		1,272,760	804,089	468,671
/ 39 WESTERN PROVINCE - NATIONAL REGISTRATION	1,509,040		1,509,040	908,535	600,505
/ 40 EASTERN PROVINCE - NATIONAL REGISTRATION	1,742,560		1,742,560	1,041,516	701,044
/ 41 LUAPULA PROVINCE - NATIONAL REGISTRATION	1,100,850		1,100,850	679,842	421,008
/ 42 NORTH-WESTERN PROVINCE - NATIONAL REGIST	1,250,580		1,250,580	766,938	483,642
/ 43 SOUTHERN PROVINCE - NATIONAL REGISTRATIO	1,700,930		1,700,930	1,015,586	685,344

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
15 MINISTRY OF HOME AFFAIRS					
/ 44 MUKOBEKO MAXIMUM PRISON	726,850		726,850	670,354	56,496
/ 46 SOCIETIES	2,276,810		2,276,810	1,328,463	948,347
/ 47 TRAINING SCHOOL	521,180		521,180	475,791	45,389
/ 48 KATOMBORA	887,060		887,060	831,502	55,558
/ 49 MUCHINGA PROVINCE - PRISONS AND REFORMAT	523,230		523,230	522,924	306
/ 50 MUCHINGA PROVINCE - PASSPORT AND CITIZEN	154,840		154,840	150,013	4,827
/ 51 MUCHINGA PROVINCE- IMMIGRATION DEPARTMEN	851,110		851,110	797,927	53,183
/ 52 MUCHINGA PROVINCE -NATIONAL REGISTRATION	2,048,420		2,048,420	1,216,375	832,045
/ 53 LUSAKA PROVINCE - NATIONAL ARCHIVES OF Z	175,580		175,580	151,878	23,702
/ 54 COPPERBELT PROVINCE - NATIONAL ARCHIVES	248,520		248,520	248,514	6
/ 55 CENTRAL PROVINCE - NATIONAL ARCHIVES OF	168,590		168,590	167,594	996
/ 56 EASTERN PROVINCE - NATIONAL ARCHIVES OF	249,320		249,320	248,323	997
/ 57 LUAPULA PROVINCE - NATIONAL ARCHIVES OF	221,220		221,220	213,740	7,480
/ 58 SOUTHERN PROVINCE - NATIONAL ARCHIVES OF	286,290		286,290	272,694	13,596
/ 59 MWEMBESHI MAXIMUM PRISON	262,160		262,160	239,516	22,644
/ 60 NORTHERN PROVINCE - NATIONAL ARCHIVES OF	133,680		133,680	115,536	18,144
/ 61 NORTHWESTERN PROVINCE - NATIONAL ARCHIVE	133,680		133,680	122,527	11,153
/ 62 WESTERN PROVINCE - NATIONAL ARCHIVES OF	133,680		133,680	123,676	10,004
/ 63 KAMFINSI CORRECTIONAL FACILITY	574,000		574,000	535,497	38,503
/ 64 CHAINAMA EAST HOSPITAL CORRECTIONAL FACI	150,000		150,000	149,997	3
/ 65 LIVINGSTONE MINI HOSPITAL CORRECTIONAL F	150,000		150,000	149,997	3
/ 66 CHIPATA MINI HOSPITAL CORRECTIONAL FACIL	150,000		150,000	149,997	3
/ 67 FINANCE DEPARTMENT	1,859,130		1,859,130	1,050,621	808,509
HEAD TOTAL	563,768,030	29,932,098	593,700,128	461,446,011	132,254,117

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Chileshe L. Mulenga Phd
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
16 DRUG ENFORCEMENT COMMISSION					
/ 01 DRUG ENFORCEMENT COMMISSION - HEADQUARTER	78,580,870	-	78,580,870	62,494,591	16,086,279
/ 02 DRUG ENFORCEMENT COMMISSION - LUSAKA PRO	482,240		482,240	403,415	78,825
/ 03 DRUG ENFORCEMENT COMMISSION - NORTHERN P	445,020		445,020	371,996	73,024
/ 04 DRUG ENFORCEMENT COMMISSION - WESTERN PR	445,930		445,930	380,964	64,966
/ 05 DRUG ENFORCEMENT COMMISSION - EASTERN PR	445,090		445,090	379,367	65,723
/ 06 DRUG ENFORCEMENT COMMISSION - LUAPULA PR	449,960		449,960	384,522	65,438
/ 07 DRUG ENFORCEMENT COMMISSION - NORTH-WEST	488,880		488,880	419,152	69,728
/ 08 DRUG ENFORCEMENT COMMISSION - SOUTHERN P	446,953		446,953	396,797	50,156
/ 09 DRUG ENFORCEMENT COMMISSION - CENTRAL PR	445,950		445,950	381,713	64,237
/ 10 DRUG ENFORCEMENT COMMISSION - COPPERBELT	585,120		585,120	514,456	70,664
/ 11 DRUG ENFORCEMENT COMMISSION - MUCHINGA P	430,960		430,960	385,913	45,047
/ 12 FINANCE DEPARTMENT	686,450		686,450	686,450	-
HEAD TOTAL	83,933,423	-	83,933,423	67,199,334	16,734,089

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Alita Mbahwe
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

17 MINISTRY OF FOREIGN AFFAIRS					
/ 01 HEADQUARTERS	53,594,420	224,977,161	278,571,581	62,854,553	215,717,028
/ 02 MISSION ABROAD - LUBUMBASHI	12,419,400	4,508,772	16,928,172	16,523,776	404,396
/ 03 MISSION ABROAD - WASHINGTON	19,340,280	4,494,625	23,834,905	22,441,609	1,393,296
/ 04 MISSION ABROAD - NEW YORK	24,135,200	6,888,325	31,023,525	28,514,824	2,508,701
/ 05 MISSION ABROAD - LILONGWE	8,848,092	48,699	8,896,791	7,736,055	1,160,736
/ 06 MISSION ABROAD - LONDON	28,776,680	6,629,111	35,405,791	31,160,162	4,245,629
/ 07 MISSION ABROAD - CAIRO	11,227,490	1,201,603	12,429,093	11,432,789	996,304
/ 08 MISSION ABROAD - NAIROBI	10,159,990	3,533,840	13,693,830	13,198,336	495,494
/ 09 MISSION ABROAD - DAR-ES-SALAAM	10,799,063	4,865,478	15,664,541	8,774,896	6,889,645
/ 10 MISSION ABROAD - KINSHASA	12,248,670	3,148,334	15,397,004	11,968,459	3,428,545
/ 11 MISSION ABROAD - MOSCOW	17,430,189	1,116,060	18,546,249	17,085,901	1,460,348
/ 12 MISSION ABROAD - ADDIS ABABA	18,594,348	4,780,273	23,374,621	21,292,790	2,081,831
/ 13 MISSION ABROAD - GABORONE	10,427,840	5,857,927	16,285,767	15,526,326	759,441
/ 15 MISSION ABROAD - BEIJING	23,877,720	3,432,868	27,310,588	24,413,373	2,897,215
/ 18 MISSION ABROAD - ABUJA	10,523,490	129,068	10,652,558	9,719,078	933,480
/ 20 MISSION ABROAD - STOCKHOLM	17,138,220	4,520,709	21,658,929	20,477,416	1,181,513
/ 23 MISSION ABROAD - NEW DELHI	18,741,030	4,459,254	23,200,284	22,749,811	450,473
/ 24 MISSION ABROAD - MAPUTO	9,164,560	2,063,952	11,228,512	10,588,641	639,871
/ 25 MISSION ABROAD - TOKYO	27,119,710	663,003	27,782,713	25,360,700	2,422,013
/ 26 MISSION ABROAD - WINDHOEK	10,841,406	2,030,385	12,871,791	11,700,565	1,171,226

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
17 MINISTRY OF FOREIGN AFFAIRS					
/ 27 MISSION ABROAD - BRUSSELS	28,103,879	2,006,511	30,110,390	26,228,441	3,881,949
/ 28 MISSION ABROAD - LUANDA	16,858,960	387,977	17,246,937	16,865,885	381,052
/ 30 MISSION ABROAD - HARARE	14,641,780	966,504	15,608,284	14,898,874	709,410
/ 31 MISSION ABROAD - BERLIN	25,477,820	1,379,293	26,857,113	24,582,153	2,274,960
/ 32 MISSION ABROAD - GENEVA	24,447,328	3,382,444	27,829,772	24,980,700	2,849,072
/ 33 MISSION ABROAD - PRETORIA	18,843,160	334,937	19,178,097	17,065,477	2,112,620
/ 35 MISSION ABROAD - OTTAWA	22,553,510	7,198,667	29,752,177	27,586,461	2,165,716
/ 36 MISSION ABROAD - PARIS	21,625,040	3,730,311	25,355,351	22,642,965	2,712,386
/ 37 MISSION ABROAD - ROME	24,000,720	839,706	24,840,426	23,953,266	887,160
/ 39 ZAMBIA ANTI-PERSONNEL MINE ACTIONAL CENT	2,116,100		2,116,100	974,628	1,141,472
/ 40 DEVELOPMENT AND INTERNATIONAL ORGANISAT	3,958,690		3,958,690	2,865,976	1,092,714
/ 41 PROTOCOL DEPARTMENT	3,291,120		3,291,120	1,782,921	1,508,199
/ 42 POLITICAL AFFAIRS DEPARTMENT	5,277,719	344,000	5,621,719	3,379,949	2,241,770
/ 43 MISSION ABROAD - BRASILIA	17,120,720	7,686,401	24,807,121	15,270,151	9,536,970
/ 45 MISSION ABROAD - LUENA	11,551,760	61,817	11,613,577	10,295,519	1,318,058
/ 47 MISSION ABROAD - ACCRA	12,622,890	5,237,217	17,860,107	17,170,334	689,773
/ 48 MISSION ABROAD - ANKARA	21,776,070	4,598,700	26,374,770	21,176,740	5,198,030
/ 49 OFFICE OF NATIONAL CORDINATOR FOR THE G	1,004,100		1,004,100	658,272	345,828
/ 50 MISSION ABROAD-KUALA LUMPAR	20,507,151	6,106,346	26,613,497	16,236,093	10,377,404
/ 51 MISSIONS ABROAD- TEL AVIV	15,003,465	4,165,419	19,168,884	14,792,026	4,376,858
/ 52 MISSION ABROAD - RIYADH	13,571,637	1,458,244	15,029,881	11,403,894	3,625,987
/ 54 MISSION ABROAD - SEOUL	14,697,554	5,322,972	20,020,526	17,328,000	2,692,526
/ 56 MISSIONS ABROAD - CANBERRA	16,195,375	2,738,764	18,934,139	15,712,151	3,221,988
/ 57 MISSIONS ABROAD - GUANZHOU	13,321,715	4,490,110	17,811,825	12,616,998	5,194,827
/ 58 Missions Abroad-Dubai	12,117,430	2,665,747	14,783,177	11,201,602	3,581,575
/ 59 FINANCE DEPARTMENT	4,638,970		4,638,970	2,976,008	1,662,962
HEAD TOTAL	740,732,461	354,451,534	1,095,183,995	768,165,545	327,018,450

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Ronald Simwinga. PhD
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
18 JUDICIARY					
/ 01 HEADQUARTERS	120,263,770	-	120,263,770	96,908,267	23,355,503
/ 02 SUPREME COURT	47,050,930	-	47,050,930	45,717,827	1,333,103
/ 03 HIGH COURT	35,634,800		35,634,800	35,348,674	286,126
/ 04 SUBORDINATE COURT	14,651,950	-	14,651,950	14,520,339	131,611
/ 05 LOCAL COURTS	10,711,800		10,711,800	10,670,268	41,532
/ 06 SMALL CLAIMS COURT	2,303,870		2,303,870	2,239,747	64,123
/ 07 SHERIFF OF ZAMBIA	2,137,690		2,137,690	2,079,250	58,440
/ 08 INDUSTRIAL RELATIONS COURT	5,961,870	-	5,961,870	5,805,899	155,971
/ 10 HIGH COURT - COPPERBELT	7,385,640		7,385,640	6,564,108	821,532
/ 11 SUBORDINATE COURTS - COPPERBELT	16,288,220	-	16,288,220	16,098,651	189,569
/ 12 LOCAL COURTS - COPPERBELT	24,165,270		24,165,270	24,033,087	132,183
/ 13 HIGH COURT - CENTRAL PROVINCE	896,030	-	896,030	814,447	81,583
/ 14 SUBORDINATE COURTS - CENTRAL PROVINCE	5,664,230	-	5,664,230	5,420,288	243,942
/ 15 LOCAL COURTS - CENTRAL PROVINCE	10,202,890	-	10,202,890	10,140,346	62,544
/ 16 HIGH COURT - NORTHERN PROVINCE	532,440		532,440	507,911	24,529
/ 17 SUBORDINATE COURTS - NORTHERN PROVINCE	4,811,310	-	4,811,310	4,586,575	224,735
/ 18 LOCAL COURTS - NORTHERN PROVINCE	19,182,390		19,182,390	19,095,413	86,977
/ 19 HIGH COURT - SOUTHERN PROVINCE	1,722,000		1,722,000	1,550,518	171,482
/ 20 SUBORDINATE COURTS - SOUTHERN PROVINCE	12,884,420		12,884,420	12,756,496	127,924
/ 21 LOCAL COURTS - SOUTHERN PROVINCE	15,195,080		15,195,080	15,108,842	86,238
/ 22 HIGH COURT - EASTERN PROVINCE	410,710		410,710	390,450	20,260
/ 23 SUBORDINATE COURTS - EASTERN PROVINCE	6,367,350	-	6,367,350	6,273,052	94,298
/ 24 LOCAL COURTS - EASTERN PROVINCE	13,062,180		13,062,180	12,930,284	131,896
/ 25 SUBORDINATE COURTS - LUAPULA PROVINCE	4,863,780	-	4,863,780	4,732,819	130,961
/ 26 LOCAL COURTS - LUAPULA PROVINCE	20,307,790		20,307,790	20,218,494	89,296
/ 27 SUBORDINATE COURT - NORTH- WESTERN PROVIN	5,314,960	-	5,314,960	5,169,805	145,155
/ 28 LOCAL COURTS - NORTH-WESTERN PROVINCE	14,047,580	-	14,047,580	13,983,699	63,881
/ 29 HIGH COURT - WESTERN PROVINCE	194,950	-	194,950	166,666	28,284
/ 30 SUBORDINATE COURT - WESTERN PROVINCE	5,008,950	-	5,008,950	4,810,547	198,403
/ 31 LOCAL COURTS - WESTERN PROVINCE	26,704,200	-	26,704,200	26,533,514	170,686
/ 32 HIGH COURT - NORTH-WESTERN PROVINCE	595,050		595,050	571,890	23,160
/ 33 HIGH COURT - LUAPULA PROVINCE	464,630		464,630	435,470	29,160
/ 34 HIGH COURT - MUCHINGA PROVINCE	3,000		3,000	-	3,000
/ 35 SUBORDINATE COURT - MUCHINGA PROVINCE	4,994,980	-	4,994,980	4,913,180	81,800
/ 36 LOCAL COURT - MUCHINGA PROVINCE	4,975,570	-	4,975,570	4,923,138	52,432
/ 37 FINANCE DEPARTMENT	3,996,040		3,996,040	3,987,337	8,703

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
18 JUDICIARY					
HEAD TOTAL	468,958,320	-	468,958,320	440,007,299	28,951,021

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Nalishebo Imataa
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

19 DISASTER MANAGEMENT AND MITIGATION UNIT

/ 01 HEADQUARTERS	54,487,820	15,000,000	69,487,820	30,345,919	39,141,901
HEAD TOTAL	54,487,820	15,000,000	69,487,820	30,345,919	39,141,901

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Chanda Kabwe
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

20 LOANS AND INVESTMENTS - LOCAL GOVERNMENT

/ 02 PLANNING AND INFORMATION	2,265,300		2,265,300	-	2,265,300
/ 04 PHYSICAL PLANNING AND HOUSING DEPARTMENT	5,547,860		5,547,860	3,482,355	2,065,505
/ 06 HOUSING AND INFRASTRUCTURE DEVELOPMENT	39,203,490	-	39,203,490	28,389,750	10,813,740
HEAD TOTAL	47,016,650	-	47,016,650	31,872,105	15,144,545

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Amos Malupenga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
21 LOANS AND INVESTMENTS					
/ 01 MINISTRY OF FINANCE	10,238,300,250	(1,893,249,166)	8,345,051,084	4,431,160,337	3,913,890,747
HEAD TOTAL	10,238,300,250	(1,893,249,166)	8,345,051,084	4,431,160,337	3,913,890,747

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Fredson K Yamba
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

25 LOCAL GOVERNMENT SERVICE COMMISSION					
/ 01 HEADQUARTERS	10,656,148	-	10,656,148	8,936,016	1,720,132
HEAD TOTAL	10,656,148	-	10,656,148	8,936,016	1,720,132

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Lazarous Mulenda, FZIHRM
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

26 MINISTRY OF INFORMATION AND BROADCASTING					
/ 01 HUMAN RESOURCES AND ADMINISTRATION	46,350,320		46,350,320	27,161,013	19,189,307
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	25,919,270		25,919,270	11,483,841	14,435,429
/ 03 PLANNING AND INFORMATION	33,152,460		33,152,460	14,511,595	18,640,865
/ 04 PRESS AND MEDIA DEVELOPMENT	18,086,720		18,086,720	13,970,911	4,115,809
/ 05 FINANCE DEPARTMENT	1,692,710		1,692,710	1,332,180	360,530
HEAD TOTAL	125,201,480		125,201,480	68,459,541	56,741,939

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Chanda Kasolo
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
27 PUBLIC SERVICE MANAGEMENT DIVISION					
/ 01 ADMINISTRATION	15,523,900		15,523,900	15,010,429	513,471
/ 02 RECRUITMENT AND PLACEMENT	3,561,270		3,561,270	3,245,611	315,659
/ 03 HUMAN RESOURCES INFORMATION AND PLANNING	9,932,300		9,932,300	7,017,386	2,914,914
/ 04 HUMAN RESOURCE DEVELOPMENT	3,705,520		3,705,520	3,217,190	488,330
/ 05 TECHNICAL SERVICES	4,998,800		4,998,800	4,110,638	888,162
/ 06 P MEC SUPPORT SERVICES DEPARTMENT	9,185,740		9,185,740	6,179,969	3,005,771
/ 07 FINANCE DEPARTMENT	519,650		519,650	510,537	9,113
HEAD TOTAL	47,427,180		47,427,180	39,291,760	8,135,420

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Bornface C. Chimbwali
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

29 MINISTRY OF LOCAL GOVERNMENT AND HOUSING					
/ 01 HUMAN RESOURCE AND ADMINISTRATION	53,846,960	481,300,000	535,146,960	296,007,788	239,139,172
/ 02 PLANNING AND INFORMATION	3,538,410		3,538,410	2,273,898	1,264,512
/ 03 CHALIMBANA LOCAL GOVERNMENT TRAINING SCH	4,974,170	-	4,974,170	3,363,402	1,610,768
/ 04 PHYSICAL PLANNING AND HOUSING DEPARTMENT	2,919,350		2,919,350	2,010,511	908,839
/ 05 LOCAL GOVERNMENT ADMINISTRATION DEPARTME	1,355,119,130	88,399,950	1,443,519,080	1,219,990,865	223,528,215
/ 06 HOUSING AND INFRASTRUCTURE DEVELOPMENT	4,425,570		4,425,570	3,664,962	760,608
/ 13 FINANCE DEPARTMENT	3,582,700	-	3,582,700	2,762,366	820,334
HEAD TOTAL	1,428,406,290	569,699,950	1,998,106,240	1,530,073,792	468,032,448

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Amos Malupenga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
31 MINISTRY OF JUSTICE					
/ 01 HEADQUARTERS	207,348,550	-	207,348,550	156,566,559	50,781,991
/ 02 ATTORNEY GENERAL'S CHAMBERS	331,391,580		331,391,580	275,600,581	55,790,999
/ 03 ADMINISTRATOR GENERAL'S CHAMBERS	4,239,490		4,239,490	3,050,025	1,189,465
/ 08 GOVERNANCE DEPARTMENT	6,930,310	5,000,000	11,930,310	7,933,574	3,996,736
/ 09 FINANCE DEPARTMENT	1,398,000		1,398,000	1,205,425	192,575
HEAD TOTAL	551,307,930	5,000,000	556,307,930	444,356,163	111,951,767

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Thandiwe Daka Oteng
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

32 MINISTRY OF RELIGIOUS AFFAIRS AND NATI					
/ 01 HUMAN RESOURCE AND ADMINISTRATION	14,945,830	-	14,945,830	9,362,510	5,583,320
/ 02 CHRISTIAN AFFAIRS AND RELIGION DEPARTMEN	2,105,450		2,105,450	1,793,226	312,224
/ 03 NATIONAL GUIDANCE DEPARTMENT	3,391,700		3,391,700	1,352,769	2,038,931
/ 04 FINANCE DEPARTMENT	1,812,710		1,812,710	1,159,939	652,771
/ 05 PLANNING AND RESEARCH DEPARTMENTrch	1,813,960		1,813,960	754,467	1,059,493
HEAD TOTAL	24,069,650	-	24,069,650	14,422,911	9,646,739

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Katongo S. M. Chifwepa
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

33 MINISTRY OF COMMERCE, TRADE AND INDUSTRY					
/ 01 HEADQUARTERS	239,779,660	-	239,779,660	206,106,522	33,673,138
/ 02 PLANNING AND INFORMATION DEPARTMENT	63,037,600		63,037,600	2,921,053	60,116,547
/ 04 INDUSTRY DEPARTMENT	150,465,460		150,465,460	3,708,582	146,756,878
/ 05 DOMESTIC TRADE DEPARTMENT	3,368,590		3,368,590	2,194,099	1,174,491
/ 06 FOREIGN TRADE DEPARTMENT	22,698,690		22,698,690	4,959,623	17,739,067
/ 10 CO-OPERATIVES DEPARTMENT	11,098,165		11,098,165	10,160,330	937,835
/ 16 COPPERBELT PROVINCE - PROVINCIAL AGRICU	96,000		96,000	25,000	71,000
/ 17 COPPERBELT PROVINCE - DISTRICT AGRICULT	600,000		600,000	104,919	495,081

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
33 MINISTRY OF COMMERCE, TRADE AND INDUSTRY					
/ 18 CENTRAL PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 19 CENTRAL PROVINCE - DISTRICT AGRICULTURE	660,000		660,000	115,410	544,590
/ 20 SOUTHERN PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 21 SOUTHERN PROVINCE - DISTRICT AGRICULTURE	780,000	-	780,000	136,392	643,608
/ 22 NORTHERN PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 23 NORTHERN PROVINCE - DISTRICT AGRICULTURE	660,000		660,000	96,503	563,497
/ 24 WESTERN PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 25 WESTERN PROVINCE - DISTRICT AGRICULTURE	960,000		960,000	166,285	793,715
/ 26 EASTERN PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 27 EASTERN PROVINCE - DISTRICT AGRICULTURE	540,000	-	540,000	94,428	445,572
/ 28 NORTH- WESTERN PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 29 NORTH- WESTERN PROVINCE - DISTRICT AGRICULTURE C	660,000		660,000	115,410	544,590
/ 30 LUAPULA PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 31 LUAPULA PROVINCE - DISTRICT AGRICULTURE	660,000		660,000	115,410	544,590
/ 32 LUSAKA PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 33 LUSAKA PROVINCE - DISTRICT AGRICULTURE	480,000		480,000	83,937	396,063
/ 34 AGRICULTURAL TRAINING INSTITUTIONS	5,125,920		5,125,920	3,061,816	2,064,104
/ 36 MUCHINGA PROVINCE - PROVINCIAL AGRICULTURE	96,000		96,000	25,000	71,000
/ 37 MUCHINGA PROVINCE - DISTRICT AGRICULTURE	540,000		540,000	80,309	459,691
/ 38 FINANCE DEPARTMENT	1,127,900		1,127,900	1,127,900	-
HEAD TOTAL	504,201,985	-	504,201,985	235,598,928	268,603,057

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Kayula Siame (Mrs)
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
34 HUMAN RIGHTS COMMISSION					
/ 01 HEADQUARTERS	13,809,290		13,809,290	13,642,734	166,556
HEAD TOTAL	13,809,290		13,809,290	13,642,734	166,556

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Florence Chibwesa
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

36 ZAMBIA CORRECTIONAL SERVICE COMMISSION					
/ 02 ZAMBIA CORRECTIONAL SERVICES COMMISSION	7,578,900	(3,600,290)	3,978,610	-	3,978,610
HEAD TOTAL	7,578,900	(3,600,290)	3,978,610	-	3,978,610

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Jean M. Chilengi
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
37 MINISTRY OF FINANCE					
/ 01 HUMAN RESOURCES AND ADMINISTRATION	2,029,409,500	178,960,205	2,208,369,705	1,554,173,262	654,196,443
/ 02 BUDGET OFFICE	20,643,510	-	20,643,510	17,732,363	2,911,147
/ 04 GOVERNMENT STORES	7,472,140	-	7,472,140	5,269,804	2,202,336
/ 07 FINANCIAL MANAGEMENT AND ADMINISTRATION	1,283,893,200	1,901,415,248	3,185,308,448	1,774,124,192	1,411,184,256
/ 08 INVESTMENT AND DEBT MANAGEMENT DEPTMEN	12,882,510	-	12,882,510	10,759,310	2,123,200
/ 10 INTERNAL AUDIT DEPARTMENT	16,851,370	-	16,851,370	14,886,454	1,964,916
/ 11 ECONOMIC MANAGEMENT DEPARTMENT	19,111,500	-	19,111,500	14,647,682	4,463,818
/ 15 TREASURY SERVICES AND CASH MANAGEMENT DE	5,353,620		5,353,620	4,767,444	586,176
/ 16 LOCAL GOVERNMENT AND PROJECT MANAGEMENT	3,395,160		3,395,160	2,514,086	881,074
/ 17 POLICY, RESEARCH AND STANDARDS DEPTMEN	7,769,730		7,769,730	6,427,534	1,342,196
/ 19 FINANCIAL REPORTING AND INFORMATION DEPA	8,714,970	-	8,714,970	8,018,615	696,355
/ 20 REVENUE FINANCIAL MANAGEMENT DEPARTMENT(38,347,530		38,347,530	27,250,760	11,096,770
/ 21 FINANCE DEPARTMENT	4,862,060		4,862,060	4,210,798	651,262
HEAD TOTAL	3,458,706,800	2,080,375,453	5,539,082,253	3,444,782,305	2,094,299,949

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Mukuli Chikuba
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

38 MINISTRY OF DEVELOPMENT PLANNING					
/ 01 HUMAN RESOURCES AND ADMINISTRATION	15,951,540		15,951,540	14,703,814	1,247,726
/ 02 DEVELOPEMNT PLANNING	545,087,520		545,087,520	146,802,084	398,285,436
/ 03 CENTRAL STATISTICAL OFFICE	69,637,560	36,100,000	105,737,560	82,418,513	23,319,047
/ 04 MONITORING AND EVALUATION DEPARTMENT	4,450,440		4,450,440	2,817,778	1,632,662
/ 05 PUBLIC INVESTMENTS PLANNING DEPARTMENT	3,408,010		3,408,010	2,972,777	435,233
/ 06 DEVELOPMENT COORPORATION	3,703,010		3,703,010	2,647,315	1,055,695
/ 07 POPULATION AND DEVELOPMENT	3,206,240	1,750,000	4,956,240	2,549,304	2,406,936
/ 08 FINANCE DEPARTMENT	1,385,010		1,385,010	1,367,126	17,884
HEAD TOTAL	646,829,330	37,850,000	684,679,330	256,278,710	428,400,620

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Chola J. Chabala
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
39 SMART ZAMBIA INSTITUTE					
/ 01 E- GOVERNMENT DIVISION	76,220,600	-	76,220,600	52,480,378	23,740,222
HEAD TOTAL	76,220,600	-	76,220,600	52,480,378	23,740,222

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Dr. Martine G. Mtonga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

44 MINISTRY OF LABOUR AND SOCIAL SECURITY					
/ 01 HEADQUARTERS	13,057,790		13,057,790	8,367,604	4,690,186
/ 02 LABOUR DEPARTMENT	5,908,740		5,908,740	5,306,672	602,068
/ 03 NATIONAL PRODUCTIVITY DEVELOPMENT DEPART	2,928,720		2,928,720	2,560,701	368,019
/ 04 OCCUPATIONAL SAFETY AND HEALTH SERVICES	2,925,600		2,925,600	2,334,644	590,956
/ 05 PLANNING AND RESEARCH DEPARTMENT	6,385,860		6,385,860	5,256,987	1,128,873
/ 06 SOCIAL SECURITY DEPARTMENT	2,722,010		2,722,010	1,530,621	1,191,389
/ 10 FINANCE DEPARTMENT	8,764,980	-	8,764,980	5,821,113	2,943,867
HEAD TOTAL	42,693,700	-	42,693,700	31,178,342	11,515,358

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Barnaby B. Mulenga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

46 MINISTRY OF HEALTH					
/ 01 HUMAN RESOURCE AND ADMINISTRATION	568,923,640	350,000,000	918,923,640	368,239,167	550,684,473
/ 02 POLICY AND PLANNING	311,944,930	251,630,000	563,574,930	351,091,980	212,482,950
/ 03 PUBLIC HEALTH	103,401,770	16,701,800	120,103,570	3,010,337	117,093,233
/ 04 HEALTH PROMOTION, ENVIRONMENTAL AND SOCI	9,907,640		9,907,640	4,175,462	5,732,178
/ 07 CLINICAL CARE & DIAGNOSTICS SERVICES	1,298,241,030	(310,834,370)	987,406,660	620,726,988	366,679,672
/ 10 CENTRAL PROVINCE	565,417,660		565,417,660	335,721,492	229,696,168
/ 11 COPPERBELT PROVINCE	826,851,770		826,851,770	679,829,238	147,022,532
/ 12 EASTERN PROVINCE	372,809,010		372,809,010	313,323,210	59,485,800
/ 13 LUAPULA PROVINCE	302,789,660		302,789,660	251,948,510	50,841,150
/ 14 LUSAKA PROVINCE	873,153,420		873,153,420	824,066,203	49,087,217

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
46 MINISTRY OF HEALTH					
/ 15 NORTHWESTERN PROVINCE	276,230,280		276,230,280	243,588,599	32,641,681
/ 16 NORTHERN PROVINCE	240,614,170		240,614,170	210,495,482	30,118,688
/ 17 SOUTHERN PROVINCE	572,957,170		572,957,170	505,303,184	67,653,986
/ 18 WESTERN PROVINCE	300,905,940		300,905,940	274,230,259	26,675,681
/ 19 MUCHINGA PROVINCE	200,021,730		200,021,730	162,369,718	37,652,012
HEAD TOTAL	6,824,169,820	307,497,430	7,131,667,250	5,148,119,829	1,983,547,421

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Kakulubelwa Mulalelo
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

51 MINISTRY OF TRANSPORT AND COMMUNICATION

/ 01 HUMAN RESOURCES AND ADMINISTRATION DEPAR	305,237,870	216,178,447	521,416,317	256,724,558	264,691,759
/ 03 METEOROLOGICAL DEPARTMENT	9,724,340		9,724,340	6,128,321	3,596,019
/ 04 MARITIME AND INLAND WATERWAYS DEPARTMENT	7,142,690		7,142,690	4,748,342	2,394,348
/ 05 COMMUNICATION DEPARMENT	8,575,040	194,415,000	202,990,040	43,475,819	159,514,221
/ 06 DEPARTMENT OF TRANSPORT	5,564,690		5,564,690	2,796,996	2,767,694
/ 10 PLANNING AND MONITORING	6,574,940		6,574,940	4,471,167	2,103,773
/ 11 FINANCE DEPARTMENT	3,860,230		3,860,230	2,778,963	1,081,267
HEAD TOTAL	346,679,800	410,593,447	757,273,247	321,124,166	436,149,081

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Eng. Misheck Lungu
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
52 MINISTRY OF WATER DEVELOPMENT, SANITATIO					
/ 01 HUMAN RESOURCES AND ADMINISTRATION	75,576,010	19,002,336	94,578,346	51,612,854	42,965,492
/ 02 ENVIRONMENTAL MANAGEMENT DEPARTMENT	301,942,880		301,942,880	2,526,094	299,416,786
/ 03 DEPARTMENT OF WATER RESOURCES DEVELOPME	44,962,000		44,962,000	6,182,463	38,779,537
/ 04 PLANNING AND INFORMATION DEPARTMENT	11,478,130		11,478,130	1,149,585	10,328,545
/ 06 HOUSING AND INFRASTRUCTURE DEVELOPMENT	544,043,000	(200,000,000)	344,043,000	287,403,134	56,639,866
/ 07 FINANCE DEPARTMENT	8,458,420		8,458,420	2,405,335	6,053,085
HEAD TOTAL	986,460,440	(180,997,664)	805,462,776	351,279,466	454,183,310

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Dr. Bishop Ed Chomba
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

54 MINISTRY OF HOUSING AND INFRASTRUCTURE D					
/ 01 HUMAN RESOURCE AND ADMINISTRATION	162,946,480	-	162,946,480	108,645,256	54,301,224
/ 02 HOUSING DEVELOPMENT	23,648,590	-	23,648,590	11,598,634	12,049,956
/ 03 PUBLIC INFRASTRUCTURE DEPARTMENT	88,902,440	452,633,000	541,535,440	165,824,467	375,710,973
/ 04 PLANNING AND MONITORING	7,306,110		7,306,110	3,159,583	4,146,527
/ 05 FINANCE DEPARTMENT	904,450		904,450	707,842	196,608
HEAD TOTAL	283,708,070	452,633,000	736,341,070	289,935,781	446,405,289

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Eng. Charles Mushota
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
62 MINISTRY OF ENERGY					
/ 01 HUMAN RESOURCES AND ADMINISTRATION	102,072,252	-	102,072,252	86,030,427	16,041,825
/ 02 ENERGY DEPARTMENT	254,500,820		254,500,820	120,012,895	134,487,925
/ 04 PLANNING AND INFORMATION DEPARTMENT	2,668,090		2,668,090	1,165,943	1,502,147
/ 05 Department of Petroleum	2,068,100		2,068,100	873,905	1,194,195
/ 07 FINANCE DEPARTMENT	1,291,830		1,291,830	1,241,066	50,764
HEAD TOTAL	362,601,092	-	362,601,092	209,324,236	153,276,856

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Bri. Gen. Emeldah Chola
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

64 MINISTRY OF WORKS AND SUPPLY					
/ 01 HUMAN RESOURCES AND ADMINISTRATION DEPAR	29,102,841	13,000,000	42,102,841	15,811,848	26,290,993
/ 02 GOVERNMENT VALUATION DEPARTMENT	8,006,660		8,006,660	3,520,912	4,485,748
/ 08 GOVERNMENT PRINTING DEPARTMENT	21,970,310	14,654,440	36,624,750	20,330,156	16,294,594
/ 09 OFFICE EQUIPMENT MAINTENANCE SERVICES DE	7,891,870		7,891,870	4,107,153	3,784,717
/ 10 PLANNING AND MONITORING	7,106,290		7,106,290	3,923,444	3,182,846
/ 12 FINANCE DEPARTMENT	5,537,370		5,537,370	3,629,758	1,907,612
/ 13 PREVENTIVE & MAINTENANCE SERVICES DEPT	24,461,330	9,500,000	33,961,330	20,801,663	13,159,667
HEAD TOTAL	104,076,671	37,154,440	141,231,111	72,124,932	69,106,179

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Agnes Musunga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
68 MINISTRY OF TOURISM AND ARTS					
/ 01 HUMAN RESOURCE AND ADMINISTRATION	70,896,810		70,896,810	54,067,260	16,829,550
/ 02 PLANNING AND INFORMATION DEPARTMENT	6,542,870		6,542,870	5,336,400	1,206,470
/ 03 TOURISM DEVELOPMENT DEPARTMENT	39,758,438		39,758,438	25,470,932	14,287,506
/ 04 ARTS DEPARTMENT	11,432,747	-	11,432,747	4,591,743	6,841,004
/ 05 NATIONAL PARKS AND WILDLIFE AREA MANAGEM	153,579,870		153,579,870	149,610,750	3,969,120
/ 06 NATIONAL PARKS AND WILDLIFE REGIONS	16,129,190		16,129,190	16,129,190	-
/ 07 FINANCE DEPARTMENT	5,329,920		5,329,920	5,329,920	-
HEAD TOTAL	303,669,845	-	303,669,845	260,536,195	43,133,650

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Rev. Dr. Howard Sikwela
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

76 MINISTRY OF YOUTH, SPORTS AND CHILD DEVE					
/ 01 HEADQUARTERS	52,813,410	-	52,813,410	16,970,559	35,842,851
/ 02 YOUTH AFFAIRS DEPARTMENT	64,264,640		64,264,640	26,723,876	37,540,764
/ 03 SPORTS DEPARTMENT	59,868,680	-	59,868,680	35,062,858	24,805,822
/ 04 CHILD DEVELOPMENT DEPARTMENT	6,455,400		6,455,400	3,339,530	3,115,870
/ 05 FINANCE DEPARTMENT	2,336,840		2,336,840	2,240,418	96,422
HEAD TOTAL	185,738,970	-	185,738,970	84,337,242	101,401,728

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Joe Kapembwa
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
77 MINISTRY OF DEFENCE					
/ 01 HEADQUARTERS	158,571,220	2,850,000	161,421,220	139,598,977	21,822,243
/ 02 ZAMBIA ARMY	1,492,512,800	32,200,000	1,524,712,800	1,514,201,599	10,511,201
/ 03 ZAMBIA AIR FORCE	879,760,420	67,173,749	946,934,169	932,199,508	14,734,661
/ 04 ZAMBIA NATIONAL SERVICE	906,615,760		906,615,760	876,907,589	29,708,171
/ 05 DEFENCE FORCE MEDICAL SERVICES	4,662,400		4,662,400	3,479,586	1,182,814
/ 06 DEPARTMENT OF DEFENCE INTELLIGENCE	8,764,630	1,000,000	9,764,630	9,484,650	279,980
/ 08 LAND DEVELOPMENT BRANCH	51,747,520		51,747,520	11,513,700	40,233,820
/ 09 RESEARCH AND PLANNING	13,090,020	5,499,694	18,589,714	14,505,648	4,084,066
/ 10 FINANCE DEPARTMENT	1,297,790		1,297,790	-	1,297,790
HEAD TOTAL	3,517,022,560	108,723,443	3,625,746,003	3,501,891,256	123,854,747

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Stardy C. Mwale.
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

78 ZAMBIA SECURITY INTELLIGENCE SERVICES - OFFICE OF

THE PRESIDENT

/ 01 HEADQUARTERS	756,109,050	122,000,000	878,109,050	857,287,721	20,821,329
HEAD TOTAL	756,109,050	122,000,000	878,109,050	857,287,721	20,821,329

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

**Programmes under this Head will be accounted
for by the Dir**
Controlling Officer

I have examined the above Account in accordance with the provisions of the Public Finance Act No. 15 of 2004. I have obtained all the information and explanations that I required and, certify as a result of my audit that in my opinion the account for the year ended 31 December 2017, is fairly presented.

Davison K. Mendamenda
Acting Auditor General

85 MINISTRY OF LANDS, NATURAL RESOURCES AND

/ 01 HUMAN RESOURCE AND ADMINISTRATION	23,135,340		23,135,340	15,425,347	7,709,993
/ 02 LANDS AND DEEDS DEPARTMENT	3,835,780		3,835,780	2,591,987	1,243,793
/ 03 LANDS DEPARTMENT	43,181,850		43,181,850	3,640,309	39,541,541
/ 04 SURVEY DEPARTMENT	7,116,730		7,116,730	5,214,920	1,901,810
/ 07 PLANNING DEPARTMENT	69,393,520	192,600	69,586,120	43,456,561	26,129,559
/ 09 FORESTRY DEPARTMENT	82,820,300		82,820,300	12,621,948	70,198,352
/ 10 ZAMBIA FORESTRY COLLEGE	5,970,960		5,970,960	3,952,352	2,018,608
/ 11 FINANCE DEPARTMENT	2,806,710		2,806,710	1,997,274	809,436
/ 12 CLIMATE CHANGE AND NATURAL RESOURCES MG	28,710,430	1,260,312	29,970,742	783,807	29,186,935

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
85 MINISTRY OF LANDS, NATURAL RESOURCES AND					
HEAD TOTAL	266,971,620	1,452,912	268,424,532	89,684,504	178,740,028

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Ndashe L. Yumba
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

86 MINISTRY OF FISHERIES AND LIVESTOCK

/ 01 HEADQUARTERS	18,233,380	-	18,233,380	10,304,603	7,928,777
/ 02 HUMAN RESOURCES AND ADMINISTRATION	22,007,530	-	22,007,530	11,095,787	10,911,743
/ 03 POLICY AND PLANNING DEPARTMENT	537,898,120	-	537,898,120	129,414,866	408,483,254
/ 06 VETERINARY SERVICES DEPARTMENT	58,603,420	-	58,603,420	38,546,233	20,057,187
/ 07 LIVESTOCK DEVELOPMENT DEPARTMENT	14,658,980	-	14,658,980	1,046,840	13,612,140
/ 08 FISHERIES DEPARTMENT	15,944,050	-	15,944,050	3,906,367	12,037,683
/ 14 FISHERIES RESEARCH STATIONS	9,988,590	-	9,988,590	701,521	9,287,069
/ 15 VETERINARY AND LIVESTOCK DEVELOPMENT RES	12,469,460	-	12,469,460	1,800,887	10,668,573
/ 34 AGRICULTURAL TRAINING INSTITUTIONS	7,737,370	-	7,737,370	2,130,977	5,606,393
/ 38 FINANCE DEPARTMENT	2,975,260	-	2,975,260	2,018,151	957,109
HEAD TOTAL	700,516,160	-	700,516,160	200,966,232	499,549,928

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Dr. David Shamulenga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
87 ANTI-CORRUPTION COMMISSION					
/ 01 HEADQUARTERS	85,048,710	243,500	85,292,210	66,822,757	18,469,453
HEAD TOTAL	85,048,710	243,500	85,292,210	66,822,757	18,469,453

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Clifford Moonga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

88 OFFICE OF THE PRESIDENT - MUCHINGA PROVINCE					
/ 01 HEADQUARTERS	18,384,860		18,384,860	8,488,198	9,896,662
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	2,420,200		2,420,200	1,168,590	1,251,610
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	350,450		350,450	87,749	262,701
/ 09 BUILDINGS DEPARTMENT	19,277,320	-	19,277,320	7,636,198	11,641,122
/ 16 FORESTRY DEPARTMENT	2,976,090		2,976,090	1,173,847	1,802,243
/ 17 LANDS DEPARTMENT	1,187,930		1,187,930	357,400	830,530
/ 18 SURVEY DEPARTMENT	1,234,590		1,234,590	517,326	717,264
/ 19 WATER AFFAIRS DEPARTMENT	3,992,750		3,992,750	1,481,439	2,511,311
/ 23 LABOUR AND FACTORIES DEPARTMENT	1,620,320		1,620,320	523,079	1,097,241
/ 24 SOCIAL WELFARE DEPARTMENT	2,035,850		2,035,850	944,564	1,091,286
/ 25 CULTURAL SERVICES DEPARTMENT	1,143,290		1,143,290	508,951	634,339
/ 35 CIVIL AVIATION DEPARTMENT	188,370		188,370	32,067	156,303
/ 36 METEOROLOGICAL DEPARTMENT	820,720		820,720	334,972	485,748
/ 37 SMART ZAMBIA	216,500		216,500	25,859	190,641
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	4,296,570		4,296,570	2,252,629	2,043,941
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,818,510		1,818,510	614,656	1,203,854
/ 42 RESETTLEMENT DEPARTMENT	2,328,720		2,328,720	415,827	1,912,893
/ 43 CHILD AFFAIRS DEPARTMENT	786,640		786,640	342,578	444,062
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,025,850		1,025,850	350,392	675,458
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,289,620		1,289,620	421,602	868,018
/ 48 SPORTS DEPARTMENT	884,000		884,000	379,350	504,650
/ 49 PROVINCIAL PLANNING	2,471,770		2,471,770	915,057	1,556,713
/ 51 PROVINCIAL ACCOUNTING	2,594,470		2,594,470	1,921,560	672,910
/ 52 DISTRICT ADMINISTRATION	9,040,390		9,040,390	4,871,044	4,169,346
/ 53 INTERNAL AUDIT DEPARTMENT	634,000		634,000	294,009	339,991
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	713,510		713,510	299,657	413,853
/ 56 GOVERNMENT TRANSPORT CONTROL	105,120		105,120	26,951	78,169
/ 57 FINANCE DEPARTMENT	1,527,480		1,527,480	906,463	621,017
/ 58 PROVINCIAL FISHERIES AND LIVESTOCK CO-ORDINATOR	9,741,630		9,741,630	5,552,875	4,188,755
/ 59 DISTRICT FISHERIES AND LIVESTOCK CO-ORDINATOR	4,615,350		4,615,350	1,056,826	3,558,524

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
88 OFFICE OF THE PRESIDENT - MUCHINGA PROVINCE					
/ 60 PROVINCIAL AGRICULTURE CO-ORDINATING OFFICE	27,214,650		27,214,650	14,601,703	12,612,948
/ 61 DISTRICT AGRICULTURE CO-ORDINATING OFFICE	5,934,850		5,934,850	1,031,021	4,903,829
HEAD TOTAL	132,872,370	-	132,872,370	59,534,440	73,337,930

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Joyce Bwacha Nsamba (Mrs)
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

89 MINISTRY OF AGRICULTURE					
/ 01 HEADQUARTERS	24,027,230		24,027,230	16,660,687	7,366,543
/ 02 HUMAN RESOURCES AND ADMINISTRATION	14,348,220		14,348,220	9,646,413	4,701,807
/ 03 POLICY AND PLANNING DEPARTMENT	1,144,171,988	65,432,342	1,209,604,330	332,501,968	877,102,362
/ 04 AGRICULTURE DEPARTMENT	121,107,700	307,518,000	428,625,700	28,463,757	400,161,943
/ 05 ZAMBIA AGRICULTURAL RESEARCH INSTITUTE	29,956,920		29,956,920	17,651,313	12,305,607
/ 09 AGRIBUSINESS AND MARKETING DEPARTMENT	3,287,610,120	700,000,000	3,987,610,120	2,247,825,165	1,739,784,955
/ 11 SEED CONTROL AND CERTIFICATION INSTITUTE	13,543,460		13,543,460	6,684,585	6,858,875
/ 12 NATIONAL AGRICULTURE INFORMATION SERVICE	14,359,660		14,359,660	8,355,552	6,004,108
/ 13 AGRICULTURE RESEARCH STATIONS	11,599,530		11,599,530	2,398,739	9,200,791
/ 34 AGRICULTURAL TRAINING INSTITUTIONS	29,403,110	-	29,403,110	19,394,587	10,008,523
/ 39 FINANCE DEPARTMENT	11,173,150		11,173,150	7,903,255	3,269,895
HEAD TOTAL	4,701,301,088	1,072,950,342	5,774,251,430	2,697,486,023	3,076,765,407

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Songowayo Zyambo
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
90 OFFICE OF THE PRESIDENT - LUSAKA PROVINC					
/ 01 HEADQUARTERS	16,753,730		16,753,730	11,148,826	5,604,904
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	2,612,230		2,612,230	1,405,081	1,207,149
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	468,790		468,790	320,169	148,621
/ 08 ROADS DEPARTMENT	273,000		273,000	186,383	86,617
/ 09 BUILDINGS DEPARTMENT	18,001,370	-	18,001,370	2,638,565	15,362,805
/ 16 FORESTRY DEPARTMENT	3,549,370		3,549,370	2,456,342	1,093,028
/ 18 SURVEY DEPARTMENT	1,852,730		1,852,730	1,115,360	737,370
/ 19 WATER AFFAIRS DEPARTMENT	4,764,480		4,764,480	2,914,246	1,850,234
/ 23 LABOUR AND FACTORIES DEPARTMENT	2,004,660		2,004,660	1,287,271	717,389
/ 24 SOCIAL WELFARE DEPARTMENT	3,175,070		3,175,070	2,007,151	1,167,919
/ 25 CULTURAL SERVICES DEPARTMENT	1,048,450		1,048,450	644,471	403,979
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	5,150,860		5,150,860	3,299,158	1,851,702
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,562,750		1,562,750	675,797	886,953
/ 42 RESETTLEMENT DEPARTMENT	1,888,600		1,888,600	426,748	1,461,852
/ 43 CHILD AFFAIRS DEPARTMENT	558,920		558,920	285,952	272,968
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	963,340		963,340	488,777	474,563
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,883,210		1,883,210	968,838	914,372
/ 48 SPORTS DEPARTMENT	634,480		634,480	357,678	276,802
/ 49 PROVINCIAL PLANNING UNIT	4,178,490		4,178,490	2,548,516	1,629,974
/ 51 PROVINCIAL ACCOUNTING UNIT	2,794,420		2,794,420	1,896,561	897,859
/ 52 DISTRICT ADMINISTRATION	14,777,180		14,777,180	8,373,865	6,403,315
/ 53 INTERNAL AUDIT DEPARTMENT	843,020		843,020	556,822	286,198
/ 55 PROCUREMENT AND SUPPLIES UNIT	706,720		706,720	426,726	279,994
/ 57 FINANCE DEPARTMENT	2,073,160		2,073,160	1,420,615	652,545
/ 58 FISHERIES & LIVESTOCK CORDNG OFFICE	11,082,460		11,082,460	6,992,564	4,089,896
/ 59	4,296,770		4,296,770	541,459	3,755,311
/ 60 AGRICULTURE CORDINATING OFFICE	32,035,770		32,035,770	20,091,303	11,944,467
/ 61	5,085,060		5,085,060	735,812	4,349,248
HEAD TOTAL	145,019,090	-	145,019,090	76,211,056	68,808,034

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Elias J. Kamanga
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
91 OFFICE OF THE PRESIDENT - COPPERBELT PRO					
/ 01 HEADQUARTERS	19,709,220	830,000	20,539,220	6,181,305	14,357,915
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	3,681,820	-	3,681,820	2,179,136	1,502,684
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	363,900		363,900	104,573	259,327
/ 09 BUILDINGS DEPARTMENT	8,392,960		8,392,960	5,043,404	3,349,556
/ 16 FORESTRY DEPARTMENT	4,662,420	-	4,662,420	2,863,419	1,799,001
/ 17 LANDS DEPARTMENT	1,273,730	-	1,273,730	755,980	517,750
/ 18 SURVEY DEPARTMENT	1,670,920		1,670,920	1,044,007	626,913
/ 19 WATER AFFAIRS DEPARTMENT	4,904,880		4,904,880	2,833,772	2,071,108
/ 23 LABOUR AND FACTORIES DEPARTMENT	2,658,990		2,658,990	1,652,388	1,006,602
/ 24 SOCIAL WELFARE DEPARTMENT	3,546,410		3,546,410	2,264,568	1,281,842
/ 25 CULTURAL SERVICES DEPARTMENT	1,045,850		1,045,850	506,348	539,502
/ 35 CIVIL AVIATION DEPARTMENT	812,090	-	812,090	381,628	430,462
/ 36 METEOROLOGICAL DEPARTMENT	811,410		811,410	349,033	462,377
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	6,778,140		6,778,140	4,357,391	2,420,749
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,343,260	-	1,343,260	671,167	672,093
/ 42 RESETTLEMENT DEPARTMENT	1,354,920	-	1,354,920	598,716	756,204
/ 43 CHILD AFFAIRS DEPARTMENT	549,960	-	549,960	263,815	286,145
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,258,030		1,258,030	702,707	555,323
/ 45 FACTORIES DEPARTMENT	769,380		769,380	461,639	307,741
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,164,600	-	1,164,600	511,029	653,571
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	446,960		446,960	155,223	291,737
/ 48 SPORTS DEPARTMENT	499,490		499,490	232,357	267,133
/ 49 PROVINCIAL PLANNING UNIT	1,849,450	-	1,849,450	1,318,575	530,875
/ 51 PROVINCIAL ACCOUNTING UNIT	4,879,130		4,879,130	3,183,581	1,695,549
/ 52 DISTRICT ADMINISTRATION	14,708,360		14,708,360	7,281,038	7,427,322
/ 53 INTERNAL AUDIT DEPARTMENT	1,036,260	-	1,036,260	672,775	363,485
/ 54 PROCUREMENT AND SUPPLIES UNIT	1,213,250		1,213,250	669,888	543,362
/ 55 LANDS AND DEEDS DEPARTMENT	1,426,240		1,426,240	876,123	550,117
/ 56 FINANCE DEPARTMENT	1,976,920		1,976,920	1,313,268	663,652
/ 58 Provincial Fisheries & Livestock co-ordn O	11,615,410	-	11,615,410	7,023,503	4,591,907
/ 59 District Fisheries & Livestock co-ordn O	4,970,400		4,970,400	737,250	4,233,150
/ 60 Provincial Agriculture co-ordinating off	40,842,820		40,842,820	25,728,966	15,113,854
/ 61 District Agriculture co-ordinating office	8,370,540		8,370,540	528,169	7,842,371
HEAD TOTAL	160,588,120	830,000	161,418,120	83,446,742	77,971,378

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Bright Blagah Nundwe
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
92 OFFICE OF THE PRESIDENT - CENTRAL PROVINCE					
/ 01 HEADQUARTERS	21,174,390	-	21,174,390	13,623,306	7,551,084
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	1,744,610		1,744,610	1,073,629	670,981
/ 08 ROADS DEPARTMENT	700,590		700,590	515,445	185,145
/ 09 BUILDINGS DEPARTMENT	14,971,860		14,971,860	3,804,568	11,167,292
/ 16 FORESTRY DEPARTMENT	4,753,060		4,753,060	3,241,321	1,511,739
/ 17 LANDS DEPARTMENT	1,464,270		1,464,270	1,135,169	329,101
/ 18 SURVEY DEPARTMENT	1,428,580		1,428,580	1,050,013	378,567
/ 19 WATER AFFAIRS DEPARTMENT	4,377,460		4,377,460	2,012,496	2,364,964
/ 23 LABOUR DEPARTMENT	2,552,730		2,552,730	1,703,283	849,447
/ 24 SOCIAL WELFARE DEPARTMENT	2,216,400		2,216,400	1,417,333	799,067
/ 25 CULTURAL SERVICES DEPARTMENT	847,100		847,100	470,647	376,453
/ 26 CHIEFS AND TRADITIONAL AFFAIRS DEPARTMENT	287,490		287,490	53,967	233,523
/ 36 METEOROLOGICAL DEPARTMENT	1,282,240		1,282,240	769,642	512,598
/ 37 ROAD TRAFFIC	252,450		252,450	184,854	67,596
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	5,433,830		5,433,830	3,578,045	1,855,785
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,382,830		1,382,830	823,905	558,925
/ 42 RESETTLEMENT DEPARTMENT	3,938,480		3,938,480	1,655,191	2,283,289
/ 43 CHILD AFFAIRS DEPARTMENT	670,570		670,570	364,427	306,143
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,823,370		1,823,370	1,137,560	685,810
/ 45 FACTORIES DEPARTMENT	696,090		696,090	384,062	312,028
/ 46 PHYSICAL PLANNING & HOUSING DEPARTMENT	1,761,020		1,761,020	1,121,584	639,436
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	345,540		345,540	50,463	295,077
/ 48 SPORTS DEPARTMENT	657,990		657,990	316,215	341,775
/ 49 PROVINCIAL PLANNING UNIT	2,259,010		2,259,010	1,676,524	582,487
/ 51 PROVINCIAL ACCOUNTING UNIT	3,811,860		3,811,860	2,727,927	1,083,933
/ 52 DISTRICT ADMINISTRATION	13,988,470		13,988,470	7,801,929	6,186,541
/ 53 INTERNAL AUDIT DEPARTMENT	1,535,300		1,535,300	1,004,610	530,690
/ 54 PROCUREMENT AND SUPPLIES UNIT	870,540		870,540	429,854	440,686
/ 55 FINANCE DEPARTMENT	2,325,100		2,325,100	1,763,992	561,108
/ 58 PROVINCIAL FISHERIES AND LIVESTOCK CO-ORDINATING O	16,142,110		16,142,110	11,251,422	4,890,688
/ 59 DISTRICT FISHERIES AND LIVESTOCK CO-ORDINATING O	5,357,590		5,357,590	741,684	4,615,906
/ 60 PROVINCIAL AGRICULTURE CO-ORDINATING O	26,842,640		26,842,640	19,069,619	7,773,021
/ 61 DISTRICT AGRICULTURE CO-ORDINATING OFFICE	7,194,560		7,194,560	1,080,932	6,113,628
HEAD TOTAL	155,090,130	-	155,090,130	88,035,618	67,054,512

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Bernard Chomba
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
93 OFFICE OF THE PRESIDENT - NORTHERN PROVINCE					
/ 01 HEADQUARTERS	25,424,650	-	25,424,650	15,705,144	9,719,506
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	3,382,080		3,382,080	1,868,720	1,513,360
/ 04 CHIEFS AFFAIRS	298,820		298,820	97,775	201,045
/ 09 BUILDINGS DEPARTMENT	19,082,480		19,082,480	4,960,321	14,122,159
/ 16 FORESTRY DEPARTMENT	3,204,320		3,204,320	1,789,270	1,415,050
/ 17 LANDS DEPARTMENT	609,710		609,710	340,958	268,752
/ 18 SURVEY DEPARTMENT	746,820		746,820	383,315	363,505
/ 19 WATER AFFAIRS DEPARTMENT	3,095,140		3,095,140	1,524,609	1,570,531
/ 23 LABOUR AND FACTORIES DEPARTMENT	589,050		589,050	247,093	341,957
/ 24 SOCIAL WELFARE DEPARTMENT	3,333,950		3,333,950	1,832,656	1,501,294
/ 25 CULTURAL SERVICES DEPARTMENT	837,310		837,310	289,485	547,825
/ 35 CIVIL AVIATION DEPARTMENT	1,149,220		1,149,220	507,786	641,434
/ 36 METEOROLOGICAL DEPARTMENT	581,200		581,200	255,038	326,162
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	8,147,060		8,147,060	4,599,869	3,547,191
/ 41 YOUTH DEVELOPMENT DEPARTMENT	812,540		812,540	317,657	494,883
/ 42 RESETTLEMENT DEPARTMENT	758,340		758,340	312,854	445,486
/ 43 CHILD AFFAIRS DEPARTMENT	496,040		496,040	200,781	295,259
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,250,630		1,250,630	618,048	632,582
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,562,910		1,562,910	744,135	818,775
/ 48 SPORTS DEPARTMENT	691,540		691,540	178,872	512,668
/ 49 PROVINCIAL PLANNING	880,660	-	880,660	466,997	413,663
/ 51 PROVINCIAL ACCOUNTING	3,281,810		3,281,810	1,598,907	1,682,903
/ 52 DISTRICT ADMINISTRATION	14,824,995		14,824,995	7,167,622	7,657,373
/ 53 INTERNAL AUDIT DEPARTMENT	644,480		644,480	264,363	380,117
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	743,430	-	743,430	206,770	536,660
/ 56 GOVERNMENT TRANSPORT CONTROL	345,000		345,000	62,654	282,346
/ 57 FINANCE DEPARTMENT	1,841,900	-	1,841,900	90,373	1,751,527
/ 58 PROVINCIAL FISHERIES AND LIVESTOCK CO-O	21,270,040		21,270,040	12,269,736	9,000,304
/ 59 DISTRICT FISHERIES AND LIVESTOCK CO-ORD	5,587,380		5,587,380	648,972	4,938,408
/ 60 PROVINCIAL AGRICULTURE CO-ORDINATING O	30,231,750		30,231,750	17,170,258	13,061,492
/ 61 DISTRICT AGRICULTURE CO-ORDINATING OFFI	7,126,510		7,126,510	884,337	6,242,173

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
93 OFFICE OF THE PRESIDENT - NORTHERN PROVINCE					
HEAD TOTAL	162,831,765	-	162,831,765	77,605,375	85,226,390

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Charles Sipanje
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

94 OFFICE OF THE PRESIDENT - WESTERN PROVINCE

/ 01 HEADQUARTERS	19,918,846		19,918,846	9,169,632	10,749,214
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	4,190,950		4,190,950	2,695,281	1,495,669
/ 09 BUILDINGS DEPARTMENT	26,427,930		26,427,930	2,585,401	23,842,529
/ 16 FORESTRY DEPARTMENT	6,686,050		6,686,050	4,063,726	2,622,324
/ 17 LANDS DEPARTMENT	721,740		721,740	372,655	349,085
/ 18 SURVEY DEPARTMENT	488,470		488,470	260,953	227,517
/ 19 WATER AFFAIRS DEPARTMENT	3,771,250		3,771,250	2,201,528	1,569,722
/ 23 LABOUR AND FACTORIES DEPARTMENT	2,059,030		2,059,030	1,253,077	805,953
/ 24 SOCIAL WELFARE DEPARTMENT	4,362,980		4,362,980	2,771,495	1,591,485
/ 25 CULTURAL SERVICES DEPARTMENT	2,227,390		2,227,390	1,185,883	1,041,507
/ 35 CIVIL AVIATION DEPARTMENT	1,090,330		1,090,330	628,307	462,023
/ 36 METEOROLOGICAL DEPARTMENT	1,196,070		1,196,070	649,462	546,608
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	8,689,780		8,689,780	5,641,879	3,047,901
/ 41 YOUTH DEVELOPMENT DEPARTMENT	863,970		863,970	391,059	472,911
/ 42 RESETTLEMENT DEPARTMENT	2,343,380		2,343,380	488,996	1,854,384
/ 43 CHILD AFFAIRS DEPARTMENT	902,250		902,250	646,009	256,241
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	904,130		904,130	443,625	460,505
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,032,220		1,032,220	617,212	415,008
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	158,000		158,000	55,095	102,905
/ 48 SPORTS DEPARTMENT	590,620		590,620	310,728	279,892
/ 49 PROVINCIAL PLANNING UNIT	1,047,000		1,047,000	690,922	356,078
/ 51 PROVINCIAL ACCOUNTING UNIT	2,805,660		2,805,660	1,925,711	879,949
/ 52 DISTRICT ADMINISTRATION	20,009,000		20,009,000	12,279,466	7,729,534
/ 53 INTERNAL AUDIT DEPARTMENT	722,140		722,140	452,370	269,770
/ 54 MARITIME AND INLAND WATERWAYS - DEPARTMENT	348,450		348,450	117,949	230,501
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	761,540		761,540	461,557	299,983
/ 56 CHIEFS AND TRADITIONAL AFFAIRS	179,090		179,090	97,841	81,249
/ 57 Department of Finance	2,540,044		2,540,044	1,634,475	905,569
/ 58 PROVINCIAL FISHERIES AND LIVESTOCK CO-OP	17,424,510		17,424,510	11,585,941	5,838,569

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
94 OFFICE OF THE PRESIDENT - WESTERN PROVINCE					
/ 59 DISTRICT FISHERIES AND LIVESTOCK CO-ORD	7,756,000		7,756,000	1,515,878	6,240,122
/ 60 PROVINCIAL AGRICULTURE CO- ORDINATING OFFI	30,763,320		30,763,320	20,044,563	10,718,757
/ 61 DISTRICT AGRICULTURE CO- ORDINATING OFFI	8,822,800		8,822,800	1,589,855	7,232,945
HEAD TOTAL	181,804,940		181,804,940	88,828,529	92,976,411

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Sibanze Simuchoba
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

95 OFFICE OF THE PRESIDENT - EASTERN PROVINCE

/ 01 HEADQUARTERS	23,823,020		23,823,020	9,475,715	14,347,305
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	3,254,790		3,254,790	1,840,753	1,414,037
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	410,800		410,800	80,816	329,984
/ 09 BUILDINGS DEPARTMENT	14,798,140		14,798,140	4,489,320	10,308,820
/ 16 FORESTRY DEPARTMENT	4,534,980		4,534,980	2,953,008	1,581,972
/ 17 LANDS DEPARTMENT	598,880		598,880	380,923	217,957
/ 18 SURVEY DEPARTMENT	618,140		618,140	369,785	248,355
/ 19 WATER AFFAIRS DEPARTMENT	3,943,080		3,943,080	1,671,194	2,271,886
/ 23 LABOUR AND FACTORIES DEPARTMENT	942,820		942,820	566,437	376,383
/ 24 SOCIAL WELFARE DEPARTMENT	3,353,290		3,353,290	2,106,406	1,246,884
/ 25 CULTURAL SERVICES DEPARTMENT	820,020		820,020	445,844	374,176
/ 35 CIVIL AVIATION DEPARTMENT	575,170		575,170	265,383	309,787
/ 36 METEOROLOGICAL DEPARTMENT	1,342,710		1,342,710	787,968	554,742
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	8,859,070		8,859,070	5,589,799	3,269,271
/ 41 YOUTH DEVELOPMENT DEPARTMENT	951,530		951,530	511,820	439,710
/ 42 RESETTLEMENT DEPARTMENT	1,188,840		1,188,840	359,264	829,576
/ 43 CHILD AFFAIRS DEPARTMENT	442,410		442,410	234,184	208,226
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	851,000		851,000	454,351	396,649
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,296,870		1,296,870	721,300	575,570
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	183,090		183,090	54,240	128,850
/ 48 SPORTS DEPARTMENT	625,150		625,150	334,703	290,447
/ 49 PROVINCIAL PLANNING UNIT	1,546,060		1,546,060	789,260	756,800
/ 51 PROVINCIAL ACCOUNTING UNIT	3,167,040		3,167,040	1,743,622	1,423,418
/ 52 DISTRICT ADMINISTRATION	8,971,650		8,971,650	5,346,683	3,624,967
/ 53 INTERNAL AUDIT DEPARTMENT	874,360		874,360	431,879	442,481
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	221,720		221,720	103,458	118,263

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
95 OFFICE OF THE PRESIDENT - EASTERN PROVINCE					
/ 56 FINANCE DEPARTMENT	2,294,730		2,294,730	1,555,870	738,860
/ 58 PROVINCIAL FISHERIES AND LIVESTOCK CO-ORDINATING OFFICE	16,358,320		16,358,320	10,530,222	5,828,098
/ 59 DISTRICT FISHERIES AND LIVESTOCK CO-ORDINATING OFFICE	4,281,710		4,281,710	844,850	3,436,860
/ 60 PROVINCIAL AGRICULTURE CO- ORDINATING OFFICE	27,343,770		27,343,770	17,174,118	10,169,652
/ 61 DISTRICT AGRICULTURE CO- ORDINATING OFFICE	6,264,260		6,264,260	1,045,246	5,219,014
HEAD TOTAL	144,737,420		144,737,420	73,258,420	71,479,000

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Dr. Buleti Nsemukila
Controlling Officer

Davison K. Mendumenda
Acting Auditor General

96 OFFICE OF THE PRESIDENT - LUAPULA PROVINCE					
/ 01 HEADQUARTERS	20,574,120		20,574,120	7,367,736	13,206,384
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	2,503,460		2,503,460	1,739,604	763,856
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	157,060		157,060	47,996	109,064
/ 09 BUILDINGS DEPARTMENT	16,539,080		16,539,080	5,101,529	11,437,551
/ 16 FORESTRY DEPARTMENT	6,137,770		6,137,770	4,216,529	1,921,241
/ 17 LANDS DEPARTMENT	894,570		894,570	420,981	473,589
/ 18 SURVEY DEPARTMENT	682,800		682,800	421,736	261,064
/ 19 WATER AFFAIRS DEPARTMENT	3,217,670		3,217,670	1,899,880	1,317,790
/ 23 LABOUR AND FACTORIES DEPARTMENT	1,297,640		1,297,640	838,699	458,941
/ 24 SOCIAL WELFARE DEPARTMENT	3,150,740	-	3,150,740	1,861,416	1,289,324
/ 25 CULTURAL SERVICES DEPARTMENT	936,900		936,900	534,713	402,187
/ 35 CIVIL AVIATION DEPARTMENT	950,480		950,480	515,268	435,212
/ 36 METEOROLOGICAL DEPARTMENT	778,260		778,260	489,938	288,323
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	8,678,620		8,678,620	6,064,443	2,614,177
/ 41 YOUTH DEVELOPMENT DEPARTMENT	723,050		723,050	408,448	314,602
/ 42 RESETTLEMENT DEPARTMENT	2,204,630		2,204,630	347,763	1,856,867
/ 43 CHILD AFFAIRS DEPARTMENT	453,860		453,860	285,020	168,840
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	970,070		970,070	381,041	589,029
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,816,040		1,816,040	833,191	982,849
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	122,000		122,000	44,998	77,003
/ 48 SPORTS DEPARTMENT	470,390		470,390	277,766	192,624
/ 49 PROVINCIAL PLANNING UNIT	2,393,660		2,393,660	1,517,642	876,018
/ 51 PROVINCIAL ACCOUNTING UNIT	2,308,110		2,308,110	1,316,987	991,123
/ 52 DISTRICT ADMINISTRATION	12,987,240		12,987,240	7,733,135	5,254,105

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
96 OFFICE OF THE PRESIDENT - LUAPULA PROVIN					
/ 53 INTERNAL AUDIT DEPARTMENT	832,850		832,850	418,659	414,191
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	826,130		826,130	473,916	352,214
/ 56 FINANCE DEPARTMENT	2,136,990		2,136,990	1,555,050	581,940
/ 58 PROVINCIAL FISHERIES AND LIVESTOCK CO-O	11,173,600		11,173,600	6,723,281	4,450,319
/ 59 DISTRICT FISHERIES AND LIVESTOCK CO-ORDI	5,169,950		5,169,950	602,342	4,567,608
/ 60 PROVINCIAL AGRICULTURE CO- ORDINATING O	23,413,000		23,413,000	14,874,958	8,538,042
/ 61 DISTRICT AGRICULTURE CO- ORDINATING OFFIC	7,085,150		7,085,150	365,750	6,719,400
HEAD TOTAL	141,585,890	-	141,585,890	69,680,414	71,905,476

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Dr. Felix V. Phiri
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

97 OFFICE OF THE PRESIDENT - NORTH-WESTERN					
/ 01 HEADQUARTERS	20,584,230	-	20,584,230	10,297,504	10,286,726
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	3,419,960		3,419,960	2,315,871	1,104,089
/ 09 BUILDINGS DEPARTMENT	15,749,760		15,749,760	3,379,962	12,369,798
/ 16 FORESTRY DEPARTMENT	5,909,830		5,909,830	3,193,986	2,715,844
/ 17 LANDS DEPARTMENT	1,149,870		1,149,870	557,597	592,273
/ 18 SURVEY DEPARTMENT	622,580		622,580	358,962	263,618
/ 19 WATER AFFAIRS DEPARTMENT	5,959,710		5,959,710	3,240,058	2,719,652
/ 23 LABOUR AND FACTORIES DEPARTMENT	2,143,090		2,143,090	1,463,465	679,625
/ 24 SOCIAL WELFARE DEPARTMENT	2,914,560		2,914,560	1,972,631	941,929
/ 25 CULTURAL SERVICES DEPARTMENT	1,389,960		1,389,960	782,001	607,959
/ 35 CIVIL AVIATION DEPARTMENT	1,001,970		1,001,970	502,387	499,583
/ 36 METEOROLOGICAL DEPARTMENT	742,090		742,090	418,003	324,087
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	6,417,310		6,417,310	4,469,282	1,948,028
/ 41 YOUTH DEVELOPMENT DEPARTMENT	939,760		939,760	555,930	383,830
/ 42 RESETTLEMENT DEPARTMENT	2,259,850		2,259,850	610,920	1,648,930
/ 43 CHILD AFFAIRS DEPARTMENT	615,970		615,970	304,977	310,993
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,006,310		1,006,310	520,315	485,995
/ 46 PHYSICAL PLANNING & HOUSING DEPARTMENT	1,517,630		1,517,630	768,740	748,890
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	129,870		129,870	34,110	95,760
/ 48 SPORTS DEPARTMENT	492,200		492,200	198,947	293,253
/ 49 PROVINCIAL PLANNING UNIT	1,430,200		1,430,200	734,051	696,149
/ 51 PROVINCIAL ACCOUNTING UNIT	2,422,610		2,422,610	1,349,808	1,072,802

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
97 OFFICE OF THE PRESIDENT - NORTH-WESTERN					
/ 52 DISTRICT ADMINISTRATION	14,596,750		14,596,750	9,384,125	5,212,625
/ 53 INTERNAL AUDIT DEPARTMENT	1,040,390		1,040,390	485,654	554,736
/ 54 PROCUREMENT AND SUPPLIES UNIT	867,390		867,390	528,186	339,204
/ 58 CHIEFS & TRADITIONAL AFFAIRS	277,380		277,380	54,556	222,824
/ 59 FINANCE DEPARTMENT	1,541,560		1,541,560	1,151,428	390,132
/ 60 PROVINCIAL FISHERIES AND LIVESTOCK CO-	11,023,860		11,023,860	7,359,637	3,664,223
/ 61 DISTRICT FISHERIES AND LIVESTOCK CO-ORD	5,767,950		5,767,950	655,960	5,111,990
/ 62 PROVINCIAL AGRICULTURE CO- ORDINATING O	19,655,670		19,655,670	13,384,218	6,271,452
/ 63 DISTRICT AGRICULTURE CO- ORDINATING OFFI	8,114,840		8,114,840	566,500	7,548,340
HEAD TOTAL	141,705,110	-	141,705,110	71,599,771	70,105,339

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Willies Mangimela
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

98 OFFICE OF THE PRESIDENT - SOUTHERN PROVI					
/ 01 HEADQUARTERS	21,422,910	-	21,422,910	7,513,865	13,909,045
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES DEP	4,400,020		4,400,020	3,131,009	1,269,011
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	319,600		319,600	81,524	238,076
/ 09 BUILDINGS DEPARTMENT	19,097,450		19,097,450	4,422,204	14,675,246
/ 16 FORESTRY DEPARTMENT	7,318,400	-	7,318,400	5,091,695	2,226,705
/ 17 LANDS DEPARTMENT	3,203,530		3,203,530	2,438,331	765,199
/ 18 SURVEY DEPARTMENT	2,706,020		2,706,020	2,030,187	675,833
/ 19 WATER AFFAIRS DEPARTMENT	4,952,290		4,952,290	3,325,394	1,626,896
/ 23 LABOUR AND FACTORIES DEPARTMENT	1,287,510	-	1,287,510	766,990	520,520
/ 24 SOCIAL WELFARE DEPARTMENT	4,979,500		4,979,500	3,499,831	1,479,669
/ 25 CULTURAL SERVICES DEPARTMENT	2,180,760		2,180,760	841,194	1,339,566
/ 36 METEOROLOGICAL DEPARTMENT	2,135,420		2,135,420	1,146,734	988,686
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	5,607,540		5,607,540	3,969,696	1,637,844
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,443,540		1,443,540	738,725	704,815
/ 42 RESETTLEMENT DEPARTMENT	3,077,440	-	3,077,440	1,664,813	1,412,627
/ 43 CHILD AFFAIRS DEPARTMENT	1,097,670		1,097,670	561,494	536,176
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,666,220		1,666,220	1,084,692	581,528
/ 45 FACTORIES DEPARTMENT	1,147,870		1,147,870	762,934	384,936
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	2,009,410		2,009,410	1,126,735	882,675
/ 48 SPORTS DEPARTMENT	1,896,740	-	1,896,740	817,001	1,079,739
/ 49 PROVINCIAL PLANNING UNIT	2,354,000		2,354,000	1,065,231	1,288,769

**STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
98 OFFICE OF THE PRESIDENT - SOUTHERN PROVI					
/ 51 PROVINCIAL ACCOUNTING UNIT	3,348,190	-	3,348,190	2,061,581	1,286,609
/ 52 DISTRICT ADMINISTRATION	14,953,010		14,953,010	9,810,673	5,142,337
/ 54 INTERNAL AUDIT DEPARTMENT	1,473,360		1,473,360	807,809	665,551
/ 55 PROCUREMENT AND SUPPLIES	1,131,720		1,131,720	619,616	512,104
/ 56 FINANCE DEPARTMENT	1,435,830		1,435,830	1,175,628	260,202
/ 58 PROVINCIAL FISHERIES AND LIVESTOCK CO-O	20,360,200		20,360,200	15,849,728	4,510,472
/ 59 DISTRICT FISHERIES AND LIVESTOCK CO-ORD	8,453,240		8,453,240	859,183	7,594,057
/ 60 PROVINCIAL AGRICULTURE CO- ORDINATING O	15,170,200		15,170,200	11,024,843	4,145,357
/ 61 DISTRICT AGRICULTURE CO- ORDINATING OFFI	8,866,020		8,866,020	920,718	7,945,302
HEAD TOTAL	169,495,610	-	169,495,610	89,210,060	80,285,550

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Liomba Mwangala
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

99 CONSTITUTIONAL AND STATUTORY EXPENDITURE					
/ 05 OTHER	1,889,967,550	(1,685,832,177)	204,135,373	204,120,000	15,373
/ 06 DEBT SERVICE	14,241,063,280	4,514,501,541	18,755,564,821	18,659,450,781	96,114,040
HEAD TOTAL	16,131,030,830	2,828,669,364	18,959,700,194	18,863,570,781	96,129,413

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Fredson K Yamba
Controlling Officer

Davison K. Mendamenda
Acting Auditor General

Sub Totals (ABB)	59,091,298,698	6,531,719,567	65,623,018,265	48,943,793,336	16,679,224,930
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**STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND
ACTUAL EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2018**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
45	MINISTRY OF COMMUNITY DEVELOPMENT AND SO					
5451	Social Assistance	738,267,100.00	0.00	738,267,100.00	400,443,052.18	337,824,047.82
5452	Social Welfare	44,434,264.00	0.00	44,434,264.00	34,044,858.09	10,389,405.91
5453	Community Development	170,352,736.00	0.00	170,352,736.00	64,344,514.73	106,008,221.27
5454	Non-Governmental Regulation and Standard	7,718,362.00	0.00	7,718,362.00	4,286,157.01	3,432,204.99
5455	Management and Support Services	59,294,670.00	0.00	59,294,670.00	39,944,467.60	19,350,202.40
HEAD TOTAL		1,020,067,132.00	0.00	1,020,067,132.00	543,063,049.61	477,004,082.39

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Pamela Chibonga Kabamba
Controlling Officer

Acting Auditor General

65	MINISTRY OF HIGHER EDUCATION					
5504	University education	1,434,081,085.00	-288,730,000.00	1,145,351,085.00	1,113,719,678.00	31,631,407.00
5505	Adult and Youth Literacy		0.00		0.00	
5506	Skills Development	360,966,283.00	-44,415,000.00	316,551,283.00	173,929,798.62	142,621,484.38
5507	Science, Technology and Innovation	127,223,807.00	0.00	127,223,807.00	81,598,698.85	45,625,108.15
5508	Management and Support Services	51,735,535.34	0.00	51,735,535.34	21,505,513.14	30,230,022.20
HEAD TOTAL		1,974,006,710.34	-333,145,000.00	1,640,861,710.34	1,390,753,688.61	250,108,021.73

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Mabvuto Sakala
Controlling Officer

Acting Auditor General

STATEMENT C - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED 31 DECEMBER 2018 (AS SIGNED BY CONTROLLING OFFICERS)

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
80	MINISTRY OF GENERAL EDUCATION					
5501	Early Childhood Education	115,397,558.00	-50,000,000.00	65,397,558.00	10,802,045.29	54,595,512.71
5502	Primary Education	6,225,937,322.00	0.00	6,225,937,322.00	5,982,601,889.02	243,335,432.98
5503	Secondary Education	2,292,161,783.00	-50,000,000.00	2,242,161,783.00	1,844,721,251.71	397,440,531.29
5505	Adult and Youth Literacy	1,201,682.00	0.00	1,201,682.00	593,360.55	608,321.45
5508	Management and Support Services	942,590,540.00	25,605,148.00	968,195,688.00	819,614,941.64	148,580,746.36
HEAD TOTAL		9,577,288,885.00	-74,394,852.00	9,502,894,033.00	8,658,333,488.21	844,560,544.79

I certify that this statement is a true reflection of the expenditure record discharged by me and that the expenditure was made in the public interest in accordance with the Financial Regulations and Budget Guidelines.

Dr. Jobbicks Kalumba
Controlling Officer

Acting Auditor General

**STATEMENT C1 AND C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND
ACTUAL EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2018**

	Approved Estimates (K)	Supplimentary Estimates or Savings Declared (K)	Total Authorised (K)	Expenditure (K)	Variance (K)
GRAND TOTAL	71,662,661,425	6,124,179,715	77,786,841,140	59,535,943,562	18,250,897,579

**STATEMENT D - COMPARISON OF BUDGET AND ACTUAL (FUNCTIONAL
CLASSIFICATION)**

	Notes	Original Budget (ZMW)	Final Budget (ZMW)	Actual Amount (ZMW)
		31.12.2018	31.12.2018	31.12.2018
CASH INFLOWS				
Taxation	12	43,671,461,067.00	44,759,243,454	47,269,792,044
Non Tax Revenue	13	5,415,555,863.00	5,025,794,194	6,182,327,978
External Assistance				
Multilateral Grants	14	1,651,530,087.00	1,895,372,030	833,954,671
Bilateral Grants	15	786,771,369.00	612,251,080	787,311,820
Other Grants and Aid	16	-	-	
External Borrowing				
Proceeds from borrowing	17	8,983,777,590.00	7,177,885,640	19,278,551,837
Domestic Borrowing				
Net Proceeds from domestic borrowings	38	11,153,290,000.00	-	4,733,073,476
Total receipts		71,662,385,976.00	59,470,546,398.00	79,085,011,826.00
CASH OUTFLOWS				
General Public Service	39	25,905,618,284	32,350,286,157	28,299,257,127
Defence	39	3,498,217,249	3,606,597,194	3,486,488,036
Public Order and Safety	39	2,143,507,617	2,223,783,827	1,996,097,779
Economic Affairs	39	17,258,974,653	16,543,748,083	8,270,617,436
Environmental protection	39	958,507,029	971,939,734	164,496,701
Housing and Community Amenities	39	815,469,468	1,088,336,436	721,743,602
Health	39	6,836,031,630	7,144,308,606	5,153,870,342
Recreation, Cultural and Religion	39	451,190,678	451,190,678	271,722,095
Education	39	11,560,954,415	11,153,414,563	10,058,449,572
Social Protection	39	2,234,190,368	2,253,235,829	1,113,200,873
Total Payments		71,662,661,392	77,786,841,107	59,535,943,562
NET CASH FLOWS		(275,416)	(18,316,294,709)	19,549,068,264

Dick Chellah Sichembe
Accountant General
MINISTRY OF FINANCE

STATEMENT E - PUBLIC DEBT FOR THE YEAR ENDED DECEMBER 2018

STATEMENT E AS AT 31 DECEMBER 2018 (Fig. in ZMW)							
			(A)	(B)	(C)	(D)	(E)
S/No	Description	Notes	Opening Debt balance 01.01.2018	Amount raised	Amount repaid	Net movement in financing (B-C)	Closing debt Balance 31.12.2018
	Treasury Bills	i	16,958,821,116.37	16,539,476,600.00	18,845,883,190.77	- 2,306,406,590.77	14,652,414,525.60
	Government Bonds	ii	17,588,514,334.37	6,032,781,110.00	1,299,707,633.64	4,733,073,476.36	22,321,587,810.73
	GRZ Borrowing from BOZ	iii	5,321,014,667.56	-	914,300,000.00	- 914,300,000.00	4,406,714,667.56
	Borrowing from Domestic Financial Institutions	iv	1,085,784,262.79	276,214,757.19	359,253,906.89	- 83,039,149.70	1,002,745,113.09
	Other Loans		-				-
	Total Domestic Borrowing		40,954,134,381.09	22,848,472,467.19	21,419,144,731.30	1,429,327,735.89	42,383,462,116.98
	External Debt Borrowings						
	Multilateral Creditors		15,400,721,792.68	2,474,027,253.54	189,978,970.88	2,284,048,282.65	23,355,730,904.61
	Bilateral Creditors		5,967,738,472.08	45,632,080.29	457,495,388.80	- 411,863,308.51	3,987,769,230.90
	Export and Suppliers' Credit		20,257,783,399.94	6,083,967,597.12	1,395,650,038.90	4,688,317,558.22	32,233,542,665.69
	Private Banks		46,162,486,853.74	10,674,924,905.03	1,426,681,035.94	9,248,243,869.09	62,352,303,998.98
	Other						-
	Total External Debt		87,788,730,518.44	19,278,551,835.98	3,469,805,434.53	15,808,746,401.45	121,929,346,800.17
							-
	Total Public Debt		128,742,864,899.53	42,127,024,303.17	24,888,950,165.83	17,238,074,137.34	164,312,808,917.15

NOTES:

- (i) Treasury Bills - The total amount raised from Treasury Bills was K16.5 Billion whilst K18.8 Billion was used to pay maturities.
- (ii) Government Bonds - The total amount raised from Government Bonds was K6.03 Billion of which K1.29 Billion was used to rollo over maturities leaving a balance of K4.73 Billion for budget support.
- (iii) Borrowing from Domestic Financial Institutions - During the period under review the Treasury borrowed K276 million and repaid K359 million reducing the debt by K83 million and included cash raised on K200
- (iv) Total Cash raised during the year amounted to K22.8 Billion whilst cash repayments amounted to K20.5 Billion.
- (v) Closing balances were converted using pot rate ZMK11.925/ USD, while an average rate of ZMW10.4489/ USD was applied for other transactions

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Note 1

General Information

The relevant legislation governing the financial operations of the Government for the year under review are the laws of Zambia. These are as follows:

- The Constitution of Zambia (Amendment) Act No.2 of 2016
- The Public Finance Management Act No.1 of 2018
- The Loans and Guarantees (Authorization) Act
- The Public Procurement Act, 2008
- Appropriation Act No 22 of 2017
- Supplementary Appropriation Act No 10 of 2018
- Supplementary Appropriation Act No 23 of 2018

Note 2

Significant Accounting Policies:

The Financial Statements have been prepared in the format to conform to the budget and the Chart of Accounts according to the Government Finance Statistics (GFS) of 2001. All foreign currency balances are translated at the official exchange rates ruling at the date of transaction. There were no changes in the accounting system during the year

The measurement basis applied is the historical cost basis. The cash basis applied recognizes revenues when received, expenditures in the period paid out and assets are expensed fully in the year of purchase.

The accounting policies have been applied consistently throughout the period.

Ministries, Provinces and Agencies (MPAs) form part of Government entities over which the Treasury has powers to govern the financial and operating policies in accordance with the Public Finance Management Act No. 1 of 2018, Financial Regulations, 2006 and Circulars and are consolidated on a line by line basis.

Local Government entities are recognized as Grant Aided Institutions and are consolidated as one line item (Note 22). The financial statements for the year do not include the consolidation of government controlled entities accounts. These are reported as memorandum items (Appendix 12). A list of significant Government controlled entities is given in Appendix 12.

2.1 Statement of Compliance

These Financial Statements consolidate the cash receipts and payments of MPAs within the Budgetary Framework included in the National Budget approved by the National Assembly. They do not consolidate Grant Aided Institutions, which are reported as one line item (Note 22). The financial statements for the year do not include the consolidation of Government controlled entities' accounts. These Financial Statements have been prepared using the principles set out in the International Public Sector Accounting Standard (IPSAS) on the Cash Basis of Accounting.

2.2 Basis of Preparation

The Financial Statements of the Government of the Republic of Zambia for the year ended 31st December 2018 have been prepared in accordance with Article 211(1) of the Constitution of the Republic of Zambia (Act No. 2 of 2016) and Public Finance Management Act No. 1 of 2018 which requires that the financial statements be prepared in accordance and complying with Generally Accepted Accounting Principles (GAAP) taking into account Government Legal and Regulatory Framework regarding Public Finances. In addition, the Principles of International Public Sector Accounting Standards (IPSAS) Cash basis of accounting have been applied in the preparation of the Financial Statements.

2.3 Payments by Third Parties

The Financial Statements do not include payments by Third Parties.

2.4 Refunds of Previous Year Receipts

Receipts retained from previous year are recognized as receipts in the current year.

2.5.1 Reporting Currency

The reporting currency is Zambian kwacha (ZMW).

2.5.2 Reporting Amounts

The reporting amounts are in Zambian Kwacha (ZMW).

Note 3

Cash and Cash Equivalents

Cash comprises Cash on hand, Demand Deposit and Cash Equivalents. Cash is mainly kept in Bank of Zambia, Commercial Banks and Cash safes.

Cash included in the Statement of Cash Receipts and Payments include all reconciled balances held at Bank of Zambia in Control Accounts, other Control Accounts and the Consolidated Fund. The statement also includes all balances for both GRZ and Donor funds held in Commercial banks.

Note 4

Borrowings

Borrowing comprises of cash inflows from loans, similar lending agencies and commercial institutions.

Note 5

Revenue

Revenue includes all cash received during the financial year and comprises of funds in the Consolidated Fund, Loan receipts, Grants received, Tax receipts and Non-Tax Revenue.

(i) Tax Revenues

Tax revenues are recognized when collection is made by Zambia Revenue Authority and is made in accordance with the relevant Tax Laws and Regulations. Inclusive are Non Tax Revenue Collected by ZRA on behalf of Government.

(ii) Non-tax Revenue

Income received by Government departments for services rendered by the Ministries, Provinces and other Spending Agencies to the public.

Note 6

Expenses

Expenses are a decrease in net worth resulting from transactions such as Personal Emoluments, Recurrent Departmental Charges, Grants, Capital, Financial Charges and Interest Payments for Debt Service.

Note 7

Undrawn Borrowings facilities

These are loans agreed on but not yet disbursed. The undrawn borrowings as at 31st December, 2018 are as follows:

UNDRAWN BALANCES ON ACTIVE EXTERNAL DEBT PORTFOLIO AS AT 31ST DECEMBER 2018		
	Undrawn Amounts (USD)	Undrawn Amounts (ZMW)
ABU DHABI FUND	10,001,361.47	119,266,235.53
AFD	107,543,885.72	1,282,460,837.19
AFRICA G. T. FUND	47,890,055.57	571,088,912.67
AFRICAN DEV BANK	440,482,411.93	5,252,752,762.27
AFRICAN DEV FUND	134,592,834.69	1,605,019,553.68
BADEA	48,672,673.31	580,421,629.22
BANK HAPOALIM BM	11,571,050.00	137,984,771.25
BANK OF CHINA (ZAMBIA)	36,165,913.20	431,278,514.91
CHINA DEV BANK	599,526,215.18	7,149,350,116.02
E I B	301,563,951.80	3,596,150,125.16
EXIM BANK INDIA	245,676,298.06	2,929,689,854.37
EXIM BANK OF KOREA	41,532,000.00	495,269,100.00
EXIM CHINA	2,304,910,190.51	27,486,054,021.88
EXIM RUSSIA	272,845,142.64	3,253,678,325.99

EXPORT IMPORTBANK US	72,632,138.00	866,138,245.65
GOVT OF IRAQ	1,612,916.75	19,234,032.20
GOVT OF JAPAN	42,471,507.19	506,472,723.18
IDA	933,601,553.35	11,133,198,523.72
IFAD	49,497,197.69	590,254,082.45
INDU COM BANK CHIN	804,719,313.64	9,596,277,815.16
INTESA SANPAOLO BANK	5,715,267.44	68,154,564.20
INVESTEC BANK PLC	138,086,498.00	1,646,681,488.65
ISRAEL DISCOUNT BANK	59,674,808.25	711,622,088.38
JIANGXI BANK	30,000,000.00	357,750,000.00
KFAED	26,714,258.87	318,567,536.98
NDF	2,514,210.51	29,981,960.38
NIGERIAN TRUST FUND	2,887,145.00	34,429,204.09
NORDEA	26,466,116.16	315,608,435.21
OFID	41,787,997.04	498,321,864.67
PARAMOUNT GROUP LTD	35,880,217.54	427,871,594.16
POLYTECH	207,985,440.00	2,480,226,372.00
SAUDI FUNDS FOR DEV	32,000,000.00	381,600,000.00
STANDARD CHARTERED BANK	384,201,928.41	4,581,607,996.29
STRATEGIC CLIMATE FU	7,805,951.91	93,085,976.53
TOTAL	7,509,228,449.81	89,547,549,264.02
Exchange Rate	11.925	

Note 8

Significant Controlled Entities

The Financial Statements includes the list of Government controlled entities including the percentage of control (Appendix 12)

Note 9

Authorization Date

The accounts were closed on 31st December, 2018 and the financial statements were authorized for issuance by the Minister of Finance, on

Note 10
Original and Final Approved Budget

ACT	Amount (ZMW)	Variations/Savings (ZMW)	Supplementary (ZMW)	Final Budget (ZMW)
Appropriation Act No. 22 of 2017	71,662,661, 467	-	-	71,662,661, 467
Supplementary Appropriation Act No. 10 of 2018	7,233,513,866	(1,620,678,290)	5,612,835,576	5,612,835,576
Supplementary Appropriation Act No. 23 of 2018	3,577,048,365	(3,065,704,230)	511,344,135	511,344,135
Totals	82,473,223,698	(4,686,382,520)	6,124,179,711	77,786,841,178

The original authorized budget for the year under review of K71, 662,661,467 was approved on 22nd December 2017. On 31st July 2018, K7,233,513,866 was authorized as supplementary budget and on 26th December, 2018 K3,577,048,365 was authorized as supplementary budget out of which K4,686,382,520 were variations within the budget, bringing the total final budget for the year to K77,786,841,178.

Note 11
External Assistance

External Assistance received by government is in form of grants. Grants are non-compulsory current or capital receipts received by the Government from another Government or international organizations.

Note 12
Receipts on Taxation

Taxation revenues are direct and indirect Taxes levied and controlled by the Zambia Revenue Authority (ZRA) on behalf of the Republic of Zambia.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Income tax (appendix 4)	24,407,994,020	18,878,676,063
Customs and Excise (appendix 5)	5,510,180,273	5,246,441,445
Value Added Tax (note 30)	17,351,617,751	13,978,279,238
Total	47,269,792,044	38,103,396,746

Tax Revenue increased by K9, 166,395,298.00 from 2017 to 2018 representing an increase of 24%.

Note 13**Non Tax Revenue**

Non – Tax Revenues are revenues collected by Ministries, Provinces and Agencies (MPAs) including Fines, Licenses, Levies and other Miscellaneous Revenues.

	31st December 2018 (ZMW)	31 December 2017 (ZMW)
Fees of Court or Offences	984,745,719	757,389,923
Licenses	1,124,124,286	985,201,403
Fines	70,701,028	53,068,203
Other Revenues	2,675,008,432	1,016,859,585
Interest	78,981,687	27,820,924
Commissions	89,292,666	69,219,732
Tourism Levy	16,480,121	23,602,726
Fuel Levy	970,322,781	854,399,842
Skills Development Levy	172,671,258	155,922,389
Total	6,182,327,978	3,943,484,727

Non-Tax Revenue increased by K2, 238,843,251.00 from 2017 to 2018 representing an increase of 57%. The increase is attributed to Other Revenues which increased by over 100% from 2017 to 2018.

Note 14**Multilateral Grants**

These are non-compulsory recurrent or capital transfers received by government Ministries from foreign governments and from international organizations. The grants received from the multilateral co-operating partners during the year were as follows:-

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
UN	-	1,999,962
World Bank	512,290,388	540,937,193
African Development Fund	-	138,381,649
European Union	9,049,654	184,153,490
SADC	-	5,279,107
IFAD	-	101,732,094
EU/SADC	5,418,360	-
Donor General	277,694	-
African development Bank	1,060,158	-
Gavi The Vaccine Alliance	24,984,784	-
FAO	93,816	-
UNIDO	190,642	-
United Nations Office for Project Services- UNOPS	1,652,652	-
Hope of Homes for Children	153,433	-
Development Aid	124,261	-
Clinton Health Access Initiative	7,214,414	-
ICF	22,514,033	-
Liverpool School of Tropical Medicine	10,452,485	-
UNFPA	3,840,136	-
Centre for Diseases Control	16,092,080	-
UNICEF	9,495,131	-
Global Fund	209,050,550	-
Total	833,954,671	972,483,495

Multilateral Grants decreased by K138, 528,824 from 2017 to 2018 representing a decrease of 14 %. The grants were not funded through the main Treasury Account but funded directly to the projects by our Co-operating partners. These funds have not been recognised in Statement A (Cash Receipts and Payments). However, details of grants received in 2018 and corresponding amounts received in 2017 can be obtained from the respective implementing institutions.

Note 15**Bilateral Grants**

The receipts relating to grants from the bilateral co-operating partners during the year were as follows:-

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Japan	-	94,069,138.00
United Kingdom	36,922,283	202,072,348.00
Germany	188,980,262	1,144,814,008.00
SIDA-Sweden	277,270,914	119,409,689.00
Ireland	-	69,439,655.00
Finland	56,436,968	46,121,198.00
AFD	-	183,602.00
USAID - Various Projects	361,150	4,454,082,091.00
Saudi Arabia	-	95,593,264.00
Danish Institute for Human Rights	135,357	-
China	227,204,886	-
Total	787,311,820	6,225,784,993.00

Bilateral Grants decreased by K5, 438,473,173.00 from 2017 to 2018 representing a decrease of 87 %. The grants were not funded through the main Treasury account but funded directly to the projects by our co-operating partners. These funds have not been recognised in Statement A (Cash Receipts and Payments). However, details of grants received in 2018 and corresponding amounts received in 2017 can be obtained from the respective implementing institutions.

Note 16**Other Grants and AID****Program Grants - Sector Budget Support Bilateral**

	31 December 2018 (ZMW)	31 December 2017 ZMW
UK - Education.	-	14,638,253
Other Grants and AID (Appendix 17)	1,155,528,931	-
Total	1,155,528,931	14,638,253

Note 17**External Borrowing**

External borrowings from bilateral and multilateral creditors for 2018 were as follows:

(i) Bilateral External Borrowings (Cash disbursements)

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Standard chartered Bank UK	-	1,341,460,600
	-	1,341,460,600

(ii) Bilateral External Borrowings (Non Cash disbursements)

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Standard chartered Bank UK	2,354,385,828	-
Government of Japan	45,632,080	23,444,704
AFD-France	-	73,232,059
Kuwait	-	1,096,473
EXPORT & SUPPLIERS CREDITS		
Exim Bank of India	491,778,139	1,001,410
Exim Bank of China	4,498,511,307	2,411,018,614
Startimes	-	410,178,029
PRIVATE BANKS		
China Development Bank	381,110,930	500,545,000
China Minsheng Bank	-	847,303,322
Citi Bank London	-	630,686,700
Citi Bank Lusaka	90905430	-
Intesa Sanpaolo Bank	1,093,678,152	-
Bank Haepolim	378,537,493	131,753,500
ESA Trade Dev Bank	-	5,906,431,000
Industrial Commercial Bank of China	1,546,948,135	772,868,253
Investec Bank PLC	1,661,630,791	1,388,620,354
Israel Discount Bank	3,153,427,207	1,975,594,593
NORDEA	-	352,815,307
Credit Suisse	614,395,320	-
NEDBANK	470,200,500	-
Total	16,781,141,312	16,768,049,918.00

External Borrowing – Bilateral increased by K13,091,394 from 2017 to 2018.

(iii) Multilateral (External Borrowing)

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
IFAD	50,783,648	150,556,359
IDA/SIDA	1,567,276,662	935,495,717
African Development Fund	219,906,162	241,808,773
BADEA	-	11,919,595
European Investment Bank	-	23,297,681
OFID-Various	-	3,677,803
AFDB	584,479,704	163,142,425
NORDEA	23,383,271	-
Strategic Climate Fund	51,581,078	-
Total	2,497,410,525	1,529,898,353.00
Grand Total	19,278,551,837	18,297,948,271

External Borrowing – Multilateral increased by K967,512,172.00 from 2017 to 2018 representing an increase of 63%.

Note 18

Domestic Borrowings

These are proceeds from auctioning of Government bonds and treasury bills.

Domestic Borrowings (Cash Disbursements)

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Domestic Borrowings	22,484,472,467	27,587,079,781
Total	22,484,472,467	27,587,079,781

Domestic Borrowing decreased by K4, 738,607,314.00 representing a decrease of 17%.

Note: 19 (Appendix 1)**Personal Emoluments**

The following figures comprises expenditure on salaries, wages and other employee benefits incurred by all Government Ministries Provinces and other Agencies from GRZ and other projects.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	20,970,464,608	20,039,649,823

Included in the total cost for Personal Emoluments is K22, 031.79 relating to Constitutional and Statutory Expenditure. This amount was budgeted for under the Personal Emoluments.

Note 20 (Appendix 2)**Use of Goods and Services**

Principally comprise all expenditures on goods and services such as office costs, administrative operating costs and other costs related to functioning of Ministries Provinces and other Agencies.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	12,802,029,913	14,308,964,146

Included in the total cost for Use of Goods and Services is K84, 407 relating to Social Benefits. These amounts were budgeted for under the Use of Goods and Services.

Note 21**Financial charges & Repayment of Debt****(i) Financial Charges**

These are repayments of principal and interest on Treasury Bills, Government Bonds, Bilateral & Multilateral Debt and other charges.

	31 December 2018 ZMW	31 December 2017 ZMW
Interest on Treasury Bills	2,802,508,197	2,755,553,976
Interest on Government Bonds	4,071,168,116	2,694,037,859
Interest on Bilateral debt	1,636,971,427	796,844,322
Interest on Other Debts	2,115,937,767	877,888,776
Loss on Currency Conversions	12,185	163,263
Service Charges on Other Debts	20,028,641	754,000
Service Fee Charges on bilateral Loans	1,149,318,993	854,923,347
Service Fee Charges on Multilateral Loans	143,320,841	7,865,827
Interest on Multilateral debt	3,319,572,540	2,285,392,218
Sub Total	15,258,838,707	10,273,423,586

(ii) Payment of Debt

	31 December 2018 ZMW	31 December 2017 ZMW
Payment of arrears and Debt service	3,400,624,259	1,489,992,924
Sub Total	3,400,624,259	1,489,992,924
Grand Total	18,659,462,966	11,763,416,509

Note 22**Grants and Other payments**

The figure for grants represents the total amount paid to Grant-Aided Institutions and Local Authorities on a one line item.

	31 December 2018 ZMW	31 December 2017 ZMW
Grants to government agencies	4,805,470,734	6,521,190,531
Grants to local authorities	1,217,226,355	12,090,602
Grants to non-governmental	4,500,000	12, 949
Scholarships	-	3,192,220.35
Welfare, aid, assistance and relief	315,473,223	413,753,419
Grants to Chiefs	43,167,001	51,078,766
Other Grants	214,808,117	4,152,705
Funding to government units	4,024,636	2,785,671
Contributions to international organizations	1,036,886	1,552,409
Subsidies	-	3,656,444
Total	6,605,697,110	7,013,374,717

Note 23 (Appendix 3)**Non – Financial Assets**

Non-Financial Assets are all assets other than financial assets such as fixed assets stocks and valuables, produced and used repeatedly or continuously in the process of production for more than one year. As explained in the accounting policy 1 (I), all property, plant, equipment and other movable assets are expensed in the year of purchase.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	498,288,965	1,372,151,045

Note 24**Other Payments****(i) Social Benefits.**

These are payments to employees such as death on duty, burial, social assistance and others social benefits. During the Year under review these amounts were budgeted for and reported under Use of Goods and Services.

	31 December 2018 ZMW	31 December 2017 ZMW
Social Assistance Benefits	-	1, 691, 937
Total	-	1, 691, 937

(ii) Legal costs

These are costs of legal fees paid by the Government. There were no legal costs reported during the year under review.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Legal costs	-	215,642
Total	-	215,642
GRAND TOTAL	-	1, 907, 579

Note 25**Principal Repayment on Government Securities**

These are Principal Repayments on Treasury Bills and Government Bonds. However they are not included in the budget.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Treasury Bills	17,300,674,664	14,311,979,142
Government Bonds	1,299,707,633	2,722,584,388
Borrowing from domestic financial institutions	-	262,083,333
Other loans	-	900,000,000
Total	18,600,382,297	18,196,646,863

Note 26 (Appendix 9)**Statement of Unretired Imprest**

The following figures represent the amount of imprest not retired in the year under review as certified by Auditor General's Office.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Unretired Imprest	2,336,419	17,593,814
Total	2,336,419	17,593,814

Note 27 (Appendix 4)**Income Tax**

Income Tax is a tax on profit made by Limited Companies and self-employed individuals as well as on Emoluments earned by employees.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	24,407,994,020	18,878,676,063

Income Tax increased by K5, 529,317,957.00 from 2017 to 2018 representing an increase of 29%.

Note 28 (Appendix 5)**Customs and Excise**

These are taxes on particular goods or products whether imported or locally produced, imposed at any stage of production or distribution

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	5,510,180,273	5,246,441,445

Customs & Excise duties have increased by K263, 738,828.00 from 2017 to 2018 representing an increment of 5%. Total Customs and Excise collections were below the estimate by 21%.

Note 29

Value Added Tax

This is consumption based tax that is levied in the supply chain at each point where value is added to a good or service. Domestic VAT is charged on goods or services consumed Zambia, and Import VAT is charged on imported goods.

Revenue Type	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Domestic VAT	6,497,149,284	5,850,678,895
Import VAT	10,854,468,467	8,127,600,343
Total	17,351,617,751	13,978,279,238

Valued Added Tax increased by K3, 373,338,513.00 from 2017 to 2018 representing an increase of 24%. Actual VAT collections exceeded the 2018 estimate by 11 %.

Note 30

Levies

The following Levies were collected in 2018:

Revenue Type	31 December 2018 ZMW	31 December 2017 ZMW
Fuel Levy	970,322,781	854,399,842
Tourism Levy - ZRA	16,480,121	11,806,645
Skills Development Levy	172,671,258	155, 922, 389
Tourism Levy- Ministry of Tourism	-	11,796,081
Total	1,159,474,160	1,033,924,957

Levies increased by K125, 549,203.00 from 2017 to 2018 representing an increment of 12%.

Note 31

Fines

Fines are collected are collected by Zambia Police Service and the Courts of law from members of the Public that are fined after breaching the Laws of Zambia.

Revenue Type	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Admission of Guilt - ZP	45,988,736	43,341,362
Fines of Court	11,851,097	9,726,841
Admission of Guilt-RTSA	12,861,195	-
Total	70,701,028	53,068,203

Fines increased by K17, 632,825.00 from 2017 to 2018 representing an increase of 33 %.

Note 32 (Appendix -6)

Licences

The following Licences were collected in 2018:

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	1,124,124,286	985,201,403

Licence fees collected increases by K138, 922,883.00 representing an increase of 14% from 2017 to 2018.

Note 33

Commissions

These are handling fees levied at 2.5% per month on Micro-Finance Third Party Loans/ Advances paid to Public Service employees. Commissions collected increased by K20, 072,934.00 from 2017 to 2018 representing an increment of 29 %.

Revenue Type	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Commission on 3rd Party Micro-Finance	89,292,666	69,219,732
Total	89,292,666	69,219,732

Note 34 (Appendix -7)

Fees of Court or Office

Fees are collected by government Ministries, Provinces and Agencies that offer various services to the Public.

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	984,745,719	757,389,923.00

Fees increased by K227, 355,796.00 representing an increment of 30 % from 2017 to 2018. Fees of Court and Office were under collected below the Revised Estimate by 7 %.

Note 35

Interest

Revenue Type	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Interest on Late Payment-Ministry of Lands	1,880,431	3,271,909.00
Interest on loans to Institutions-Companies	77,101,256	24,549,015
Total	78,981,687	27,820,924.00

Interests increased by K51, 160,763.00 representing an increase of 184 % from 2017 to 2018.

Note 36 (Appendix 8)

Other Revenues

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Total	2,675,008,432	1,016,859,585

Other Revenues increased by K1, 658,148,847 from 2017 to 2018 representing an increase of over 100%. The increase is mainly attributed to dividends which increased by K1, 2016, 421, 929 from 2017 to 2018.

Note 37**Domestic Borrowings**

	31 December 2018 (ZMW)	31 December 2017 (ZMW)
Domestic Borrowings	4,733,073,476	10,352,516,251
Total	4,733,073,476	10,352,516,251

The net movement in Domestic Debt decreased by K5,619,442,775.00 from 2017 to 2018 representing a decrease of 54%.

Note 38

Government functional classification

This note gives an indication of budget and expenditure for 2018 against the ten (10) Broad Classifications of Government Functions.

Function Classification	2018 Original Budget (ZMW)	2018 Supplementary / Declared Savings (ZMW)	2018 Final Budget	2018 Funding (ZMW)	2018 Actual Expenditure (ZMW)
General Public Services	25,905,618,284	6,444,667,873	32,350,286,157	28,571,070,662	28,297,279,436
Defence	3,498,217,249	108,379,945	3,606,597,194	3,486,520,480	3,486,488,036
Public Order and Safety	2,143,507,617	80,276,210	2,223,783,827	2,011,415,278	1,996,097,779
Economic Affairs	17,258,974,653	-715,226,570	16,543,748,083	8,344,360,369	8,270,617,436
Environmental Protection	958,507,029	13,432,705	971,939,734	164,668,863	164,496,701
Housing and Community Amenities	815,469,468	272,866,968	1,088,336,436	722,879,074	721,743,602
Health	6,836,031,630	308,276,976	7,144,308,606	5,192,978,774	5,153,870,342
Recreation, Culture and Religion	451,190,678	0	451,190,678	274,260,790	271,722,095
Education	11,560,954,415	-407,539,852	11,153,414,563	10,082,519,656	10,058,449,572
Social Protection	2,234,190,368	19,045,461	2,253,235,829	1,171,465,946	1,113,200,873
Grand Total	71,662,661,392	6,124,179,715	77,786,841,107	60,022,139,892	59,533,965,871

APPENDICES

APPENDIX 1 - PERSONAL EMOLUMENTS BY CATEGORY

	December 31, 2018	December 31, 2017
	Amount (K)	Amount(K)
Salaries - Public Service		
Super scale	676,205,672.35	109,528,693.61
Salaries Div. I	11,757,177,176.28	12,126,924,981.33
Salaries Div II	5,337,635,193.29	4,806,664,665.22
Salaries Div III	1,264,743,955.77	1,298,637,287.90
Contractual Salaries	-	28,775,352.92
Salaries-locally engaged staff	94,756,751.94	81,721,686.86
Salaries Partime	927,092.50	
Other Salaries and Wages in Cash	10,435,133.67	1,626,721.89
Salaries- Part time Teaching Service		
Commision	-	24,310.00
Settlement of Outstndng Bills-Pes	4,370,758.78	17,089,779.37
Wages		
Wages CEs	22,539,540.00	19,920,231.35
Other Wages	19,946.75	6,149,049.36
Retention Allowance	-	19,500.00
Special Education Allowance	-	18,300.00
Rural Hardship Allowance	10,441,570.00	10,362,623.67
Extra Duty Allowance	11,550.00	405,379.57
Other Flexible Allowance	2,090,164.20	711,741.08
Fixed Allowances		
Cash in Lieu of Leave Div.I	13,391,060.21	32,698,295.41
Cash in Lieu of Leave Div. II	10,096,927.79	17,286,522.73
Cash in Lieu of Leave Div.III	1,790,374.43	4,075,770.58
Cash in Lieu of Leave Teaching Service	-	47,353.63
Cash in Lieu of Leave CE's	2,514,462.74	3,640,739.82
Commutd Night Duty Allowance	-	103,204.33
Overtime Div. II	421,082.02	92,189.79
Overtime Div. III	318,388.55	15,872.69
Overtime CE's	-	15,161.22
Commutd Overtime	179,899.50	273,150.25
Other Fixed Allowance	113,294,555.04	-
Constitutional Emoluments	3,117,431.00	26,948.00
Operation Allowance	10,926,941.49	10,484,179.20
Responsibility Allowance	-	35,230.00
Instructors Allowance	195,050.00	192,853.00
Shift Allowance	3,000.00	7,600.00
Trade allowance	4,574.05	3,600.00

APPENDIX 1 - PERSONAL EMOLUMENTS BY CATEGORY

Armourer Allowance	76,815.60	-
Long Service Bonus	734,095.44	4,932,386.06
Traveling on Leave	8,882,068.47	16,514,626.94
Representation Allowance	106,421,606.47	107,528,513.33
Cost of Living Allowance	117,942,167.25	117,017,196.99
Entertainment Allowance	17,619,306.11	15,885,069.88
On call allowance	546,188.02	9,035.00
Cycle Allowance	783.50	
Transport allowance	3,123,704.43	3,143,516.00
Housing Allowance	221,732,592.19	206,787,639.98
Spouse Allowance	15,000.00	-
Contract Gratuity	67,169,031.24	39,543,859.79
Inducement Allowance	-	49,784.10
Education Allowance	63,706,430.55	57,239,887.23
Other Allowances Constitutional Posts		16,934.93
Extra Accreditation Allowance	-	6,265.78
Fuel Allowance	5,533,421.68	6,991,892.30
Non Private Practising Allowance	5,200.00	
Acting Allowance	329,761.18	386,133.34
Settling in Allowance	6,018,514.07	13,182,458.23
Utility Allowance	11,075,670.00	10,458,161.00
Disturbance Allowance	508,904.86	15,380.39
Other Allowances	111,540.10	181,185,490.67
Housing Costs		
Water Charges	-	118,111.72
Electricity Charges	9,000.00	37,035.00
House Maintenance	1,000,070.00	988,800.00
Furniture Maintenance	125,000.00	0
Rental Houses	-	300,000.00
Security and Care taking	34,640.00	3,321,289.68
Statutory Contributions		
NAPSA	529,516,433.66	599,334,460.91
Public Service Pensions Fund Board	467,255,472.49	60,861,728.11
Workman's Compensation	-	49,814.00
Other Statutory Contributions	3,212,491.25	16,165,377.33
Civil Service Restructuring	62,947.09	
Grant Aided Institutions Restructuring	87,500.00	
Total	20,970,464,608.00	20,039,649,823.47

APPENDIX 2 - PERSONAL EMOLUMENTS BY CATEGORY

	31 December 2018	31 December 2017
		Amount(K)
Office Costs		
Settlement of Goods/Services Arrears	19,024,620.68	11,536,661.36
Office Material	92,697,079.89	498,931,249.97
Telephone, Fax, Telex, Radio (Charges and Maintena	12,007,069.49	17,634,790.34
Internet charges	24,813,438.36	5,469,127.16
Postal Charges	3,269,191.86	2,146,764.41
Computer and Peripheral Costs	10,889,039.45	15,264,904.43
Maintenance of Office Equipment	13,144,556.60	3,126,392.30
Machine spare parts	1,062,798.33	1,521,005.04
Data Processing Services	3,835,694.46	16,763,421.01
Books, Magazines, Newspapers, Information, Document	13,206,005.27	6,512,985.81
Insurance Other	10,482,368.89	8,138,592.12
Other Insurance Cost	12,327,984.57	5,404,937.34
Building Repair and Maintenance of Costs		
Rentals for Buildings	7,903,757.13	6,754,154.80
Water and Sanitation Charges	9,167,529.09	13,626,224.34
Electricity Charges	14,287,270.31	18,190,682.79
Building Maintenance (Maintenance, Consumables, Cl	36,765,980.69	52,531,441.26
Office furniture and Fittings (Maintenance)	6,796,270.82	9,249,695.07
Insurance for Buildings	450,226.50	171,666.00
Security and Care taking Charges	11,259,028.23	7,861,367.97
Taxes, Rates and Levies	3,128,880.21	5,178,676.60
Other Building, Repair and Maintenance Costs	11,478,548.18	4,720,705.59
Asset Under Construction		
AUC- Office Buildings	128,899,822.18	-
AUC-Schools	325,106,246.54	
AUC- Other Buildings	-	-
AUC- Colleges	-	-
AUC- Res. Buildings	59,362,488.03	-
Produced Assets-Road Upgrading, Rehab & Constr	3,092,285,750.08	
Plant, Machinery, Vehicle Running and Maintenance Costs		
Petrol, Oil and Lubricants	168,390,052.20	232,407,170.41
Servicing (Other Consumables)	25,152,407.82	23,438,347.65
SpareParts	19,742,125.39	12,241,375.02
Tyres	15,650,215.46	7,849,854.78
Repairs	12,586,707.75	12,055,165.20
Insurance	88,866,722.12	90,212,244.60
Licenses and Taxes	1,879,205.89	1,489,931.77
Toll Fees	23,277.14	6,150.00
Parking Fees	602,893.25	668,162.20
Other Maintenance Costs	35,237,716.55	16,695,369.12

APPENDIX 2 - USE OF GOODS AND SERVICES

Other Administration and Operating Costs		
Provisions	171,149,163.81	264,690,167.07
Losses	333.60	-
Tool Allowance	92,616.04	146,752.06
Meal Allowance	8,712,658.09	42,413,586.91
Uniform Allowance	1,138,469.34	726,612.55
Repatriation Allowance	208,656.50	2,518,962.51
Boards and Committees Allowances	33,033,981.25	24,161,900.91
Other Administrative Operation Costs	1,072,943,871.89	1,511,612,037.61
Requisites		
Hand Tools and Equipment	2,411,099.46	4,919,150.69
Dental Material	1,866,070.00	3,050.00
Protective Wear, Clothing and Uniforms	51,359,032.33	31,723,855.63
Blood Bank Materials	-	16,209,588.36
Drugs, Vaccines	360,906,676.03	516,560,309.18
Drugs for HIV and AIDS	85,980.00	72,913,102.77
Medical Supplies (Except Drugs & Vaccines)	299,525,880.41	55,255,670.92
Surgery Materials	-	215,350.62
X-ray Materials	13,564,979.68	43,833,001.50
Material and Appliances for the Sick	8,450.00	11,271.00
Road Maintenance Materials	71,309.92	23,986.30
Animal Production and Health	387,014.40	370,204.98
Insecticides	65,750.00	6,042,231.56
Agricultural Supplies	1,133,163,361.54	1,698,366,366.94
Veterinary Material	8,558,673.59	173,642.98
Broadcasting Material	764,529.96	46,670.00
Survey and Mapping	213,636.00	51,149.11
School Requisites	476,965.70	12,243,338.43
Laboratory Material	2,236,920.32	1,653,121.16
Medical Stationery	133,039.48	112,169.05
Water Treatment Chemicals	-	275,788.99
Identification Licencing Material	1,740.00	4,928.00
Other Purchases	710,186,568.52	191,058,685.00
Services		
Consultancy, Studies, Fees, Technical Assistance	22,754,311.08	930,429,650.73
Audit fees	777,230.35	1,449,224.42
Accounts and Audit Services Expenses	1,222,207.13	2,609,215.14
Printing	21,090,190.86	13,031,203.21
Advertisement and Publicity	6,167,609.93	8,384,132.90
Technical Equipment Repair & Maintenance	6,649,923.31	1,326,397.04
Agricultural Services	7,995,829.50	44,532.00
Transportation	47,758,180.77	60,946,652.23
Traditional Ceremonies	378,671.68	5,140,846.60
Official Entertainment	7,065,881.01	10,492,038.18
Public Functions and Ceremonies	19,281,100.28	22,506,777.79
Shows and Exhibits	6,564,316.77	5,865,280.02
State Visits	15,247,992.35	14,285,380.08
State Funerals	2,001,976.40	2,615,251.54
Accommodation	39,580,101.54	30,859,312.48

APPENDIX 2 - USE OF GOODS AND SERVICES

Expenses of Boards and Committees	567,186.81	1,636,993.83
Hire of Motor Vehicles	1,146,868.36	3,156,960.57
Commission of Inquiry	31,500.00	-
Insurance - Technical Equipment	93,008.63	446,230.00
Relief, Repatriation and Burial of Destitutes	41,857.70	23,312.60
Award Presentations	124,184.50	747,195.40
Cultural Promotion	129,277.00	89,364.50
Census and Statistical Survey Expenses	-	155,828.02
Population and Communication	3,090.00	1,589,949.60
Welfare and Recreation	12,897,108.59	7,100.00
Transfers, Loans to Institutions	1,256,774.26	10,662,968.70
Energy Conservation	-	4,000,000.00
Research and Feasibility Studies	103,293.28	68,534.99
Labour Day Expenses and Awards	3,242,595.16	646,391.10
Hire of Plant and Equipment	70,294.78	3,422,964.65
Operations-Services	436,336,757.30	1,112,945.00
Operations-(PRSP)	-	249,908,878.63
Court Sessions	12,068,003.71	21,518,699.63
Cycle Maintenance-Regravelling and Resealing	-	90,436.00
Medical Fees/Charges	2,013,861.72	2,058,070.09
Medical Fees/Charges Abroad	132,260.60	20,595,744.56
Aviation Services	3,209,578.00	3,205,732.00
Conferences, Seminars and Workshops	28,956,400.36	51,189,628.08
Rescue/Fire Security Services	6,236,399.00	53,705.89
Investigations	10,620,721.31	3,951,444.22
Bank Charges	2,179,097.00	877,167.89
Institutional Homes Running Costs	434,500.00	-
Listing Costs of Government Securities.	-	9,265.00
Witness Fees	55,293.00	10,240.00
Other Service	410,105,718.46	86,373,443.51
Settlement Outstanding Bills- Goods & Services	67,366,855.25	136,890,503.30
Travel Expenses Within Zambia		
Road, Rail and Air Fares	7,167,061.65	11,442,700.30
Accommodation Charges	14,131,054.95	16,165,278.26
Allowances-Travel Expense Within Zambia	623,330,427.55	850,412,285.55
Out of Pocket Allowance	2,040,668.56	2,691,569.91
Kilometre Allowance	1,751,146.29	943,060.70
Petrol, Oil and Lubricant	45,609,894.88	40,993,275.04
Airport Charges	274,603.20	3,234,230.40
Presidential Travel	78,247,811.88	71,412,598.87
Other Travel Within Zambia	811,823.72	2,718,869.61
Travel Expenses Outside Zambia		
Road, Rail and Air Fares	46,571,357.79	40,461,805.57
Accommodation Charges	9,225,274.78	16,127,674.29
Allowances Foreign	111,867,570.13	122,228,046.02
Kilometre Allowance	270,547.43	787,954.96
Petrol, Oil and Lubricants	13,880,127.47	7,998,786.45
Airport Charges Outside Zambia	3,029,051.50	1,588,915.99

APPENDIX 2 - USE OF GOODS AND SERVICES

Visas-Foreign	790,805.00	4,247,761.70
Presidential Travel Foreign	7,805,924.66	10,147,466.01
Other Travel Expense Outside Zambia	3,671,970.37	5,019,879.86
Short Term Training and Staff Development Within Zambia (< = 6 Months)		
Training Allowances -within Zambia	4,643,126.91	9,607,987.14
Training and Education Charges	8,657,740.15	11,232,858.35
Facilitation Allowance- Local	170,259.00	150,034.00
Workshops, Seminars and Conferences within Z=<6Mths	4,794,244.46	6,058,213.02
Road, Rail and air Fares	325,874.50	319,029.61
Other Training Expenses Within Zambia	1,216,193.31	3,627,294.17
Short Term Training and Staff Development Outside Zambia (< = 6 Months)		
Training Allowances Outside Zambia=<6 Mts	1,145,968.80	7,936,517.95
Training Education Charges	3,793,588.45	4,632,847.30
Workshops,Seminars and Conferences- out side Zambia	12,050,659.00	3,037,966.48
Road, Rail & Air Fares Wthin Zambia=<6Mths	1,024,383.93	1,608,935.86
Other Training Expenses Outside Zambia	1,183,138.37	1,237,379.40
Long-Term Training and Staff Development Within Zambia (> 6 Months)		
Training Allowances	5,379,316.21	9,621,736.66
Training and Education Charges	5,943,700.83	61,916,021.52
Bursaries Award- Local less than 6 mnths	7,624,409.00	35,140,421.09
Road, Rail and Air Fares	140,553.00	(8,012.00)
Other Training Expenses within Zambia<=6 Months	608,777.86	1,030,523.48
Long-Term Training and Staff Development Outside Zambia (> 6 Months)		
Training Allowances-Foreign over 6 months	2,262,541.12	13,851,163.76
Training and Education Charges Foreign over 6 mths	988,192.47	3,630,672.89
Bursaries Award Foreign over 6 mnths	8,019,400.00	15,960.00
Road, Rail and Air Fares- Foreign over 6 mnths	191,716.93	1,243,254.51
Other Training Expenses - Foreign > = 6 Months	877,726.38	2,288,940.80

APPENDIX 2 - USE OF GOODS AND SERVICES

Registration and Subscriptions (Professional Bodies)		
Registration	503,721.88	8,169,957.16
Subscriptions	8,473,649.38	3,561,261,261.26
Other expenses	1,433,698,763.06	2,386.59
Medical Costs		
Medical Charges Within Zambia	919,834.36	444,136.12
Medical Charges Outside Zambia	200,000.00	2,720,435.08
Other Medical Costs	8,878,082.80	46,456.00
Other Costs		
Other Expenses	692,633,039.81	1,978,769,323.07
Legal Costs		
Compensation and Awards	178,369,504.15	50,064,724.06
Witness Fees	53,988.84	300.00
Retrenchee Claims	8,282.55	-
Legal fees	67,679,601.02	61,800.00
Social Benefits		
Special Medical Treatment Abroad	1,800.00	-
Other Social Benefits	77,789.02	-
Rent	4,818.63	-
TOTAL	12,802,029,913.00	14,308,964,146.19

APPENDIX 3 - NON-FINANCIAL ASSETS

	Monday, December 31, 2018	Sunday, December 31, 2017
		Amount(K)
Residential Buildings	-	15,565,280.57
Office buildings	514,668.80	9,653,685.13
Fixtures and fittings	138,481.63	13,145,201.50
Earth Moving Machinery	4,503,658.11	-
Computers, Peripherals, Equipment	3,618,674.83	-
Electrical & Electronic Equipment	202,480.81	-
Dams	5,264,193.00	-
Furniture & Fittings	1,925,646.12	-
Land Equipment-Defence Equipment	359,200.00	-
Bicycles	72,320,259.52	-
AUC- Office Buildings	19,134,701.38	-
AUC-Schools	-	280,787,507.77
AUC- Colleges	1,085,917.51	16,235,174.76
AUC-University	106,220,775.97	126,696,600.80
AUC-Clinics	234,017,664.04	(237,506,035.44)
AUC- Industrial Buildings	465,569.42	-
AUC- Other Buildings	48,517,073.74	120,861,823.76
Produced Assets-Road Upgrading, Rehab & Constru	-	333,796,832.33
Produced Assets-Other Produced Assets	-	692,914,973.82
TOTAL	498,288,964.88	1,372,151,045.00

APPENDIX 4 - INCOME TAX

	31 December 2018	31 December 2017
Company TAX	5,973,462,602	4,452,525,022
Advance Income Tax	223,923,166	156,681,595
Individual (Self Employed)	119,114,235	76,584,791
Pay As You Earn	10,426,220,330	8,653,383,902
With-holding Tax(Rent, Interest & Royalties)	3,079,501,198	2,405,390,960
With-holding Tax(Dividends)	286,557,800	165,120,970
With-holding Tax(Lump Sum Payment)	12,855,029	32,880,156
With-holding Tax(Contractors)	84,365,921	163,870,715
Property Transfer Tax	217,680,979	268,813,448
Mineral Royalty Tax	3,877,477,930	2,435,300,533
Insurance Premium Levy	106,470,739	67,615,533
Other Revenue	364,091	508,438
Grand Total	24,407,994,020	18,878,676,063

APPENDIX 5 - CUSTOMS AND EXCISE

	31 December 2018	31 December 2017
Custom Duty	2,670,295,568	2,618,336,214
Excise Duty-Motor Vehicles	332,799,375	305,766,858
Excise Duty-Soft Drinks	-	11,623,585
Excise Duty-Cigarettes	60,331,521	122,341,786
Excise Duty-Clear Beer	537,162,305	242,908,558
Excise Duty-Hydro Carbon Oil	361,027,172	519,622,688
Excise Duty-Spirits	58,340,568	37,832,328
Excise Duty-Wine	29,133,106	44,114,094
Customs Duty-Cosmetics	33,223,642	29,664,306
Excise Duty-Opaque Beer	28,120,262	43,166,565
Excise Duty-Air Time	513,669,614	614,873,087
Excise Duty-Timber	1,410,319	3,155,206
Rummage Sales	8,919,984	1,800,155
Excise Duty-Copper Concentrates	5,766,281	5,759,349
Fines	27,232,974	34,341,652
Excise Duty-Plastic Bags	9,058,174	8,400,699
Excise Duty-Gases	82,357	683,079
Maize Seed	186,687	4,622,843
Warehouse Rent	782,767	580,183
Surtax on selected Goods	473,614,113	366,673,338
Accounting Fees	907,644	646,942
Licenses Fees	4,362,277	4,546,200
Excise Duty-Electrical Energy (ZESCO)	176,845,631	166,983,730
Motor Vehicles Surtax	60,296,000	57,972,000
Excise Duty-Sacks and Bags	-	-
Excise Duty-Carbon	38,941,400	-
Excise Duty-Cement	77,670,532	-
Other Revenue	-	26,000
Grand Total	5,510,180,273	5,246,441,445

APPENDIX 6 - LICENCES

	31 December 2018	31 December 2017
Firearms Licences	363,055	193,183
Mining Licences	36,008,203	35,878,689
PACRA Licences	78,333,444	62,392,542
ZDA Collections	2,422,675	-
ZICTA Licence Fees	306,776,778	298,834,270
Road Traffic Collections	432,547,825	365,230,402
ZEMA Collections	23,193,041	48,541,933
ERB Licence FEES	202,048,174	140,244,587
Renewal Certificates- Works & Supply	78,850	33,185
Hotel Licence Fees	-	2,331,867
Casino Licences	3,841,891	2,778,123
Fish Licences	3,590,226	1,234,215
Import & Export Permit-Fisheries	140,350	-
Import & Export Permit-Agriculture	2,971,406	3,341,296
Licences for Private Radio and TV Stations	1,757,374	-
Licence-Motor Vehicles	30,050,994	24,167,111
Grand Total	1,124,124,286	985,201,403

APPENDIX 7 - FEES

	31 December 2018	31 December 2017
Import Declaration Fees-Zambia Police	6,184,464	4,695,153
Finger Prints	4,875,861	4,323,793
Other Fees-Zambia Police	3,978,112	3,424,485
Water Board Fees	25,391,098	12,754,622
Immigration Fees & Charges	357,391,607	297,254,171
Passport-Home Affairs	28,486,495	24,255,191
National Registration, Births and Deaths	1,071,944	1,068,713
Registration of Societies	2,999,932	2,732,900
National Archives	31,463	28,989
Passport-Foreign Affairs	597,804	476,695
TDI(Foreign)	361,924	280,986
VISA(Foreign)	15,180,628	18,204,606
Court Fees	17,542,048	16,076,057
Library Services- Judiciary	341,350	301,781
Information Services	207,315	283,254
Other Fees-Ministry of Information	-	70,109
Administrator General's Fees	91,161	79,549
Zambia Bureau of Standards(ZABS)	10,920,622	79,599,026
Zambia Metrology Agency	33,890,295	18,855,708
CCPC Collections	30,011,864	14,922,599
Zambia Compulsory Standards Agency	101,574,390	-
Registration Fees-Labour	305,500	3,958
Education and Occupation Assessment Fees	524,140	726,890
Factory Fees	694,830	394,243
Survey Fees-Works & Supply	-	-
Consent Fees-Works & Supply	-	40
Registration Fees-Works	514,810	74,275
Other Fees-Works	-	300
Air Services Permit Fees	436,729	634,248
Aviation and Landing Fees	64,269,501	45,239,887
Maritime and Inland Waterways fees	96,243	59,520
Tourism Enterprise	1,532,247	-
Hotel Managers Registration	516,006	-
Hunting & Park	140,476,432	111,812,568
Registration Fees-Community Dev	336,785	210,031
Forestry Revenue	30,961,009	21,597,829
Document Fees and Registration fees-Lands	28,554,834	23,289,273
Survey Fees-Lands	8,214,933	8,013,612
Consent Fees	2,297,332	2,282,090
Consideration	53,206,033	36,349,662
Preparation Fees-Lands	1,405,707	1,084,400
Veterinary Fees	6,555,995	4,602,706
Registration Fees-Fisheries	227,100	
Inspection Fees-Fisheries	474,895	
Other Fees-Fisheries & Livestock	-	-
Inspection Fees-Agriculture	2,014,281	1,326,004
Grand Total	984,745,719	57,389,923

APPENDIX 8 - OTHER REVENUE

	31 December 2018	31 December 2017
Fees and Surface Rental Charges-Mines	2,208,223	815,079
Miscellaneous-Mines	1,713,420	1,086,253
Rent of Properties Abroad-Foreign Affairs	2,408,297	1,375,902
Proceeds from sale of Properties-Foreign Affairs	54,778	52,374
Miscellaneous-Foreign Affairs	544,284	1,426,820
Dividends-MOF	1,221,892,824	5,470,895
Rent of Government Premises-MOF	178,200	7,091
Proceeds from sale of Properties-MOF	1,144,095	733,874
Money Lenders Licence	114,000	51,000
Proceeds from sale of Government Vehicles-MOF	-	-
Betting and Lottery Control Board-MOF	2,556,569	1,883,500
Sale of Publications and Services-MOF	-	2,170
Debt to GRZ-MOF	10,865	2,717,637
Miscellaneous-MOF	768,104	5,959,593
Road Toll-RTSA	918,970,271	664,455,388
Proceeds from sale of Government Vehicles-Works and Supply	1,398,939	2,101,475
Flower Sales	2,400	3,855
Printing Supplies-Works and Supply	2,708,529	2,446,045
Weight bridge Charges-Works & Supply	20,737,165	17,880,845
Rent of Government Premises-Works & Supply	50,212	44,497
Proceeds from sale of Properties-Works and Supply	124,015	49,564
Office Equipment and Maintenance Services	171,015	221,509
Misuse of Government Vehicles	27,700	5,250
Miscellaneous-Works & Supply	-	-
Miscellaneous-Tourism & Arts	93,258	118,890
Ground Rent-Lands	29,258,884	31,258,311
Rent of Government Premises-Lands	-	15,000
Rent of Government Premises-Works & Supply	-	-
Damage of Government Property -MOF	-	-
Damage of Government Property -Works and Supply	250	250

APPENDIX 8 – OTHER REVENUE

Plant quarantine and Phytosanitary Service-Agriculture	2,231,506	2,800,482
Proceeds from sale of Crops	321,885,000	130,133,054
Fertiliser sales	135,023,884	143,462,000
Proceeds from Sale of Fish	1,550	
Proceeds from sale of Produce & Livestock	84,500	280,982
Miscellaneous-Anti-Corruption Commission	2,100,100	-
Miscellaneous-Defence	5,499,694	-
Miscellaneous-Energy	1,045,901	-
Miscellaneous-Community Development	-	
Miscellaneous-North-Western Province	-	-
Miscellaneous-Western Province	-	-
Grand Total	2,675,008,432	1,016,859,585

APPENDIX 9 - STATEMENT OF UNRETIRED IMPREST FOR THE YEAR ENDED 31TH DECEMBER 2018

HEAD	MINISTRIES, PROVINCES AND AGENCIES	AMOUNT (K)	AMOUNT (K)
01	OFFICE OF THE PRESIDENT -STATE HOUSE	-	-
02	OFFICE OF THE VICE PRESIDENT	-	-
03	NATIONAL ASSEMBLY	-	-
04	MINISTRY OF GENDER	-	124,618.00
05	ELECTORAL COMMISSION OF ZAMBIA	-	-
06	CIVIL SERVICE COMMISSION (OFFICE OF THE PRESIDENT)	-	-
07	OFFICE OF THE AUDITOR GENERAL	-	-
08	CABINET OFFICE- OFFICE OF THE PRESIDENT	-	-
09	TEACHING SERVICE COMMISSION - OFFICE OF THE PRESIDENT	-	-
10	ZAMBIA POLICE SERVICE COMMISSION	-	-
11	ZAMBIA POLICE - MINISTRY OF HOME AFFAIRS	-	-
12	OFFICE OF THE PUBLIC PROTECTOR	-	17,780.00
13	MINISTRY OF CHIEFS AND TRADITIONAL AFFAIRS	-	-
14	MINISTRY OF MINES & MINERALS DEVELOPMENT	-	243,529.00
15	MINISTRY OF HOME AFFAIRS	-	103,810.00
16	DRUG ENFORCEMENT COMMISSION	-	-
17	MINISTRY OF FOREIGN AFFAIRS	184,101.00	-
18	JUDICIARY	305,704.00	1,148,608.00
19	DISASTER MANAGEMENT AND MITIGATION UNIT	-	-
20	LOANS & INVESTMENTS - LOCAL GOVERNMENT	-	538,434.00
21	LOANS & INVESTMENTS	-	-
25	LOCAL GOVERNMENT SERVICE COMMISSION	-	90,479.00
26	MINISTRY OF INFORMATION AND BROADCASTING SERVICES	-	771,047.00
27	PUBLIC SERVICE MANAGEMENT DIVISION	-	-
29	MINISTRY OF LOCAL GOVERNMENT	-	341,270.00
31	MINISTRY OF JUSTICE	-	-
32	MINISTRY OF NATIONAL GUIDANCE AND RELIGIOUS AFFAIRS	-	-
33	MINISTRY OF COMMERCE, TRADE & INDUSTRY	-	1,280,495.00
34	HUMAN RIGHTS COMMISSION	-	-
36	ZAMBIA CORRECTIONAL SERVICE COMMISSION	-	-
37	MINISTRY OF FINANCE	-	345,403.00
38	MINISTRY OF NATIONAL DEVELOPMENT PLANNING	-	1,459,666.00
39	SMART ZAMBIA INSTITUTE	-	-
44	MINISTRY OF LABOUR AND SOCILA SECURITY	-	197,997.00
45	MINISTRY OF COMMUNITY DEVELOPMENT AND SOCIAL SERVICES	-	177,175.00
46	MINISTRY OF HEALTH	230,710.00	813,442.00
51	MINISTRY OF TRANSPORT & COMMUNICATION	19,000.00	54,253.00
52	MINISTRY OF WATER DEVELOPMENT, SANITATION & ENVIRONMENTAL PROTECTION	-	410,732.00

APPENDIX 9 - STATEMENT OF UNRETIRED IMPREST FOR THE YEAR ENDED 31TH DECEMBER 2018

54	MINISTRY OF HOUSING & INFRASTRUCTURE DEVELOPMENT	-	908,846.00
62	MINISTRY OF ENERGY	-	59,118.00
64	MINISTRY OF WORKS & SUPPLY	-	256,409.00
65	MINISTRY OF HIGHER EDUCATION	-	-
68	MINISTRY OF TOURISM & ARTS	-	353,081.00
76	MINISTRY OF YOUTH, SPORT & CHILD DEVELOPMENT	-	-
77	MINISTRY OF DEFENCE	-	81,284.00
78	ZAMBIA SECURITY INTELLIGENCE SERVICES - OFFICE OF THE PRESIDENT	-	-
80	MINISTRY OF GENERAL EDUCATION	-	6,745,322.00
85	MINISTRY OF LANDS & NATURAL RESOURCES	-	63,340.00
86	MINISTRY OF FISHERIES & LIVESTOCK	-	146,026.00
87	ANTI-CORRUPTION COMMISSION	-	-
88	OFFICE OF THE PRESIDENT- MUCHINGA PROVINCE	-	4,050.00
89	MINISTRY OF AGRICULTURE	53,200.00	351,852.00
90	OFFICE OF THE PRESIDENT- LUSAKA PROVINCE	1,543,704.00	40,900.00
91	OFFICE OF THE PRESIDENT- COPPERBELT PROVINCE	-	70,747.00
92	OFFICE OF THE PRESIDENT- CENTRAL PROVINCE	-	-
93	OFFICE OF THE PRESIDENT- NORTHERN PROVINCE	-	-
94	OFFICE OF THE PRESIDENT- WESTERN PROVINCE	-	199,248.00
95	OFFICE OF THE PRESIDENT- EASTERN PROVINCE	-	-
96	OFFICE OF THE PRESIDENT- LUAPULA PROVINCE	-	110,622.00
97	OFFICE OF THE PRESIDENT- NORTH-WESTERN PROVINCE	-	59,767.00
98	OFFICE OF THE PRESIDENT- SOUTHERN PROVINCE	-	24,464.00
99	CONSTITUTIONAL & STATUTORY EXPENDITURE	-	-
	TOTAL	2,336,419.00	17,593,814.00

APPENDIX 10 - STATEMENT OF LOSSES OF PUBLIC MONEY AND STORES AS AT 31ST DECEMBER, 2018

LOSS OF CASH AND STORES CHARGED TO VOTES OTHER THAN PUBLIC MONEY

Ministry of Home Affairs

Details	Office/Place and Station	Amount (K)
Toyota land Cruiser Wagon, ZP 2163 B	Zambia police service	38,643.00
Mitsubishi Triton Twin Cab, GRZ 937 CL	Department of National Registration	28,270.00
Toyota land cruiser wagon, ZP 2163 B	Zambia police service	38,643.00
Toyota land cruiser wagon, ZP 1965 B	Zambia police service	15,540.00
Toyota hilux twin cab, GRZ 688 ck	zambia police service	58,058.00
Nissan patrol, ZP 2419 b	Zambia police service	43,300.00
	Sub Total	222,454.00

Ministry of Finance

Details	Office/Place and Station	Amount (K)
Ford Ranger GRZ 688 CK	Ministry of Finance	5,530.00
Toyota Hilux ALF 6094	Ministry of Finance	31,000.00
ALJ 4716 Nissan Navara	Ministry of Finance	10,500.00
Nissan patrol, GRZ 916 CB	Ministry of finance	4,950.00
Ford ranger twin cab	Ministry of finance	5,530.00
Toyota hilux, ALF 6094	Ministry of finance	31,000.00
Mazda pick up BT 50, GRZ 946 cm	Ministry of finance	42,572.00
	Sub Total	131,082.00

Ministry of Higher Education

Details	Office/Place and Station	Amount (K)
Mitsubishi sportero, GRZ 786 CA	Ministry of Higher Education	7,629.00
	Sub Total	7,629.00

Ministry of Communication and Transport

Details	Office/Place and Station	Amount (K)
Toyota Hilux, GRZ 642 CL	Ministry of transport and communication	37,097.00
	Sub Total	37,097.00

Ministry of Works and Supply

Details	Office/Place and Station	Amount (K)
Land rover discovery, GRZ 323 CH	Ministry of works and supply	14,550.00
	Sub Total	14,550.00

Ministry of Health

Details	Office/Place and Station	Amount (K)
Toyota Hilux Twin Cab, GRZ 668 CB	Provincial Medical Office	6,375.00
Mitsubishi pajero, ABR 7870	Lusaka district health	38,400.00
	Sub Total	44,775.00

Ministry of Local Government

Details	Office/Place and Station	Amount (K)
Toyota land cruiser, GRZ 287 cn	Ministry of Local Government	20,031.57
	Sub Total	20,031.57

Ministry Community Development

Details	Office/Place and Station	Amount (K)
toyota hilux twin cab, GRZ 611 CB	Ministry of Community development	17,500.00
	Sub Total	17,500.00

APPENDIX 10 - STATEMENT OF LOSSES OF PUBLIC MONEY AND STORES AS AT 31ST DECEMBER, 2018

Cabinet Office		
Details	Office/Place and Station	Amount (K)
Mitsubishi Pajero, GRZ 136 CA	PSMD - DHRD	53,720.00
	Sub Total	53,720.00
	GRAND TOTAL	548,838.37

LOSS OF CASH CHARGED TO VOTES OTHER THAN PUBLIC MONEY		
Provincial Administration- Southern Province		
Details	Office/Place and Station	Amount (K)
Imprest issued to District Commissioner	Provincial Administration- southern Province	10,000.00
Mazabuka, which was stolen		
	Sub Total	10,000.00
	GRAND TOTAL	558,838.57
SUMMARY OF STATEMENT OF DAMAGE AND LOSS TO GOVERNMENT		
Ministry of Home Affairs	Zambia Police Service	194,184.00
Ministry of Home Affairs	Department of National Registration	28,270.00
Ministry of Finance	Ministry of Finance	131,082.00
Ministry of Higher Education	Ministry of Higher Education	7,629.00
Ministry of Transport and Communication	Ministry of Transport and Communication	37,097.00
Ministry of Works and Supply	Ministry of Works and Supply	14,550.00
Ministry of Health	Provincial Medical Office	6,375.00
Ministry of Health	Lusaka District health	38,400.00
Ministry of Local Government	Ministry of Local Government	20,031.57
Ministry of Community Development	Ministry of Community Development	17,500.00
Cabinet Office	PSMD - DHRD	53,720.00
SUB TOTAL		548,838.57
SUMMARY		
Loss of Money		10,000.00
Loss of Stores		-
Loss of Government Property		548,838.57
Grand Total		558,838.57

APPENDIX 11 - EXTERNAL DEBT SERVICE REPAYMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2018

Description	Amount repaid	
	(USD)	ZMW
Multilateral		
African Development Fund	1,877,272.35	22,386,472.77
IDA	8,988,807.11	107,191,524.79
International Fund for Agricultural Development	3,350,673.02	39,956,775.76
OPEC FUND	2,216,772.63	26,435,013.61
European Investment Bank	302,921.21	3,612,335.43
Nordic Development Fund	589,177.65	7,025,943.48
Kuwait- Fund for Arab Economic Development	484,067.40	5,772,503.75
	17,809,691.37	212,380,569.59
Bilateral		
Development Bank of Southern Africa	13,789,473.68	164,439,473.63
France - AFD	7,129,550.80	85,019,893.29
	20,919,024.48	249,459,366.92
Export Credits		
Exim Bank of India	1,872,822.84	22,333,412.37
Exim Bank of China	83,540,658.76	996,222,355.71
	85,413,481.60	1,018,555,768.08
Private Banks		
China Development Bank	33,889,333.34	404,130,300.08
Citi Bank Zambia	3,262,500.00	38,905,312.50
Investec	11,375,067.50	135,647,679.94
Israel Discount	12,338,848.78	147,140,771.70
NORDEA	7,011,383.10	83,610,743.47
Standard Chartered Bank UK	40,433,531.28	482,169,860.51
CitiBank UK	12,600,000.00	150,255,000.00
China Minsheng Bank	28,212,692.24	336,436,354.96
	149,123,356.24	1,778,296,023.16
Suppliers' Credit		
China - Catic	19,625,139.76	234,029,791.64
	19,625,139.76	234,029,791.64
	292,890,693.45	3,492,721,519.39

Note: Exchange rate of K11.925/USD is based on the Bank of Zambia exchange rate as at 31st December 2018.
This is in accordance with IPSAS.

APPENDIX 12 - GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES

MINISTRY	GOVERNMENT CONTROLLED ENTITY	SECTOR
State house	State Lodge Farm	Hospitality
National Assembly	Running of Parliamentary Offices	
Office of the Vice President	Management and Operations of Government House	
Cabinet office	National Institute of Public Administration	
Zambia Police	Grants to Police Messes	Education
Ministry of Chiefs and Traditional Affairs	Heritage Site Management Support to Museums	
Ministry of Mines & Minerals Development	Support to the Mining Bureaux	
Ministry of Energy	Rural Electrification Authority	
	Office for Promoting Private Power Investment	
	Water Resources Management Authority	Energy
	EITI Secretariat 056 National Water and Sanitation Council	Energy
	Energy Regulation Board	Energy
		Energy
Ministry of Home Affairs	Commission for refugees	
	Police Public Complaints Authority	Energy

Ministry of Foreign Affairs Judiciary Loans and Investments Local Government and Housing Ministry of Information and Broadcasting Services Public Service Management Division Ministry of Local Government and Housing Ministry of Justice	Parole Board DNA Laboratory Establishment of Centre Against Terrorism Institute of Diplomacy and International Studies	Education Judiciary Judiciary Local Government
	Council for Law Reporting Judicial Service Commission UNZA Msc Spatial Planning Programme Copyright Collecting Society	
	Future Search Public Service Pension Fund National School of Government National Fire Training School Support to National Housing Authority - Low Cost Housing	

Judiciary	Judicial Complaints Authority	
	Legal Aid Board	Judiciary
	Zambia Institute of Advanced Legal Education	Judiciary
	Legal Aid Fund	
	National Projections Authority case Flow Management Systems	Judiciary
	National Prosecutions Authority	Judiciary
	Legal Aid Board – case Flow Management	Judiciary
	Zambia Institute of Advanced Legal Education Capital (Infrastructure Development)	Judiciary
	Zambia Centre for Inter – party Dialogue	Judiciary
		Judiciary
Ministry of Commerce, Trade and Industry	Business Regulatory Review Agency	
	Citizens Economic Empowerment Commission (CEEC)	Judiciary
	Zambia Bureaux of Standards	
	Zambia Development Agency	
	Zambia Weights and Measures Agency	Economic
	Competition and Consumer Tribunal	
	Competition and Consumer Protection Commission	Economic
	Kaizen Institute of Zambia	Economic
	Patents and Companies Registration Agency	Economic
		Economic
	Lusaka Stock Exchange – Bonding Listing	
	National Economic Advisory Council	

Ministry of Finance	National Road Fund Agency	Economic
	Revenue Appeals Tribunal	Economic
	Securities and Exchange Commission	
	Zambia Revenue Authority	Economic
	Zambia Public Procurement Authority	Economic
	Financial Intelligence Unit	Economic
	Restructuring of Zambia Public Procurement Authority	Economic
	Industrial Development Corporation	Economic
		Economic
	Zambia Blood Transfusion Service	Economic
	Churches Health Association of Zambia	Economic
	Federation of Health Advisory Groups	
	Cancer Registry	
	Zambia Flying Doctor Service	
Ministry of Health	National Food and Drug Laboratory	
	General Nursing Council	Health
	Health Professionals Council of Zambia	Health
	Mwachisompola Health Demo Zone	Health
	National Food & Nutrition Commission	Health
	NGOs in Health	Health
	Radiation Protection Authority	Health
	National Health Research Authority	Health
	Zambia Medicines Regulatory Authority	Health
	Vehicle Service Centre	Health

Ministry of Transport and Communication	Occupational Health and Safety Institute	Health
	Medical Stores Limited	Health
	National HIV/AIDS/STI/TB Council	Health
	Support to Hospices	Health
	Beit Cure Hospital	Health
	National Health Research Authority	Health
	Zambia Medicines Regulatory Authority	Health
	Occupational Health and Safety Institute	Health
	National HIV/AIDS/TB Council	Health
		Health
	Government Communications Flight	Health
	Road Transport and Safety Agency	Health
	Engineering Institute of Zambia	Health
	Zambia Information and Communications Technology Authority	Health
	Civil Aviation Authority	Health
Ministry of Works and Supply	ZASTI	Transport
	Logistics and Transport Institute	Transport
	Hostels Board of Management	Transport
		Transport
	Road Development Agency	
	National Council for Construction	Transport
	Road Development Agency	Transport
	Engineering Services Corporation Ltd.	Transport
	Ex – Servicemen Affairs	

Ministry of Defence	International Military Sports Council (CISM)	Hospitality
	Joint Permanent Commission on Defence	
	Maina Soko Advisory Meetings	Construction
	Staff College Advisory	Construction
	Zambia National Service Advisory Board	Construction
	Strategic Indicative Organ on Defence and Security	Construction
Zambia Security Intelligence Services	Messes and Guest Houses	Defence
		Defence
		Defence
		Defence
	Zambia Environmental Management Agency	Defence
	Lands Tribunal	Defence
Ministry of Lands, Natural Resources and Environmental Protection	Survey Control Board	Defence
	Dag Hammarskjold Trust Fund	
	Barotse Royal Treaty Obligation	
	Institutional Support	
Office of the President – Copperbelt Province		
Office of the President – Western Province		Environmental
Office of the President – Luapula Province		Environmental
		Environmental

APPENDIX 12 – GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES

STATE OWNED ENTERPRISES UNDER INDUSTRIAL DEVELOPMENT CORPORATION (IDC)

	Name of SOE	Shareholding (%)
1	Zambia Daily Mail	100
3	ZESCO Limited,	100
4	Indeni Petroleum Refinery	100
5	Indo Zambia Bank Limited	40
6	Kagem Mining Limited	20
7	Kariba Minerals Limited	50
8	Lusaka South Multi Facility Economic Zone Limited	100
9	Lusaka Trust Hospital	50
10	Medical Stores Limited.	100
11	Mpulungu Harbour Limited	100
12	Mukuba Hotel Limited	24.4
13	Mulungushi International Conference Centre	100
14	Mulungushi Village Limited	100
15	Mupepetwe Development Company	100
16	Nanga Farms PLC	14.27
17	NIEC Business School Trust	100
18	Nitrogen Chemicals of Zambia Limited	100
19	Zamtel Limited	100
20	ZAFFICO Limited	100
21	Zambia International Trade Fair Limited	100
22	Zambia Printing Company Limited	100
23	Zambia China Mulungushi Joint Venture	40
24	Zamcapital Enterprises Limited	100
25	Zambia Railways Limited	100
26	Times Printpak Zambia	100
27	ZSIC Group Limited	100
28	Zanaco Bank PLC	25
29	ZCCM-IH PLC	87.6
30	Engineering Services Corporation	100

APPENDIX 13 - STATEMENT OF AUDIT OPINIONS BY HEAD

No.	HEAD	MINISTRIES, PROVINCES AND AGENCIES (MPAs)	2018	2017	2016
1	01	OFFICE OF THE PRESIDENT -STATE HOUSE		UNQUALIFIED	UNQUALIFIED
2	02	OFFICE OF THE VICE PRESIDENT		UNQUALIFIED	UNQUALIFIED
3	03	NATIONAL ASSEMBLY		UNQUALIFIED	UNQUALIFIED
4	04	MINISTRY OF GENDER		QUALIFIED	UNQUALIFIED
5	05	ELECTORAL COMMISSION OF ZAMBIA		UNQUALIFIED	UNQUALIFIED
6	06	CIVIL SERVICE COMMISSION- OFFICE OF THE PRESIDENT		UNQUALIFIED	UNQUALIFIED
7	07	OFFICE OF THE AUDITOR GENERAL		UNQUALIFIED	UNQUALIFIED
8	08	CABINET OFFICE- OFFICE OF THE PRESIDENT		UNQUALIFIED	UNQUALIFIED
9	09	TEACHING SERVICE COMMISSION- OFFICE OF THE PRESIDENT		UNQUALIFIED	UNQUALIFIED
10	10	ZAMBIA POLICE SERVICE COMMISSION		UNQUALIFIED	UNQUALIFIED
11	11	ZAMBIA POLICE		UNQUALIFIED	UNQUALIFIED
12	12	OFFICE OF THE PUBLIC PROTECTOR		UNQUALIFIED	UNQUALIFIED
13	13	MIN. OF CHIEFS AND TRADITIONAL AFFAIRS		UNQUALIFIED	UNQUALIFIED
14	14	MINISTRY OF MINES & MINERALS DEV		UNQUALIFIED	UNQUALIFIED
15	15	MINISTRY OF HOME AFFAIRS - HQ		UNQUALIFIED	UNQUALIFIED
16	16	DRUG ENFORCEMENT COMMISSION		UNQUALIFIED	UNQUALIFIED
17	17	MINISTRY OF FOREIGN AFFAIRS		UNQUALIFIED	UNQUALIFIED
18	18	JUDICIARY		UNQUALIFIED	UNQUALIFIED
19	19	DISASTER MGT. AND MITIGATION UNIT		UNQUALIFIED	UNQUALIFIED
20	20	LOANS & INVESTMENTS - LOCAL GOVT.		UNQUALIFIED	UNQUALIFIED
21	21	LOANS & INVESTMENTS - FINANCE		UNQUALIFIED	UNQUALIFIED
22	25	LOCAL GOVERNMENT SERVICE COMMISSION		UNQUALIFIED	UNQUALIFIED
23	26	MINISTRY OF INFORMATION		UNQUALIFIED	UNQUALIFIED
24	27	PUBLIC SERVICE MANAGEMENT DIVISION		UNQUALIFIED	UNQUALIFIED
25	29	MINISTRY OF LOCAL GOVT.		UNQUALIFIED	UNQUALIFIED
26	31	MINISTRY OF JUSTICE		UNQUALIFIED	UNQUALIFIED
27	32	MINISTRY OF RELIGIOUS AFFAIRS		UNQUALIFIED	-
28	33	MINISTRY OF COMMERCE, TRADE & INDUSTRY		QUALIFIED	QUALIFIED
29	34	HUMAN RIGHTS COMMISSION		UNQUALIFIED	UNQUALIFIED
30	36	ZAMBIA CORRECTIONAL SERVICE COMMISSION			

APPENDIX 13 - STATEMENT OF AUDIT OPINIONS BY HEAD

37	51	MINISTRY OF TRANSPORT & COMM.		UNQUALIFIED	UNQUALIFIED
38	52	MINISTRY OF WATER DEV.& SANITATION		UNQUALIFIED	-
39	54	MINISTRY OF HOUSING & INFRASTRUCTURE		QUALIFIED	-
40	62	MINISTRY OF ENEGRY		UNQUALIFIED	-
41	64	MINISTRY OF WORKS & SUPPLY		QUALIFIED	UNQUALIFIED
42	65	MINISTRY OF HIGHER EDUCATION		UNQUALIFIED	QUALIFIED
43	68	MINISTRY OF TOURISM & ARTS		UNQUALIFIED	UNQUALIFIED
44	76	MINISTRY OF YOUTH,SPORT & CHILD DEV.		UNQUALIFIED	QUALIFIED
45	77	MINISTRY OF DEFENCE		UNQUALIFIED	UNQUALIFIED
46	78	ZAMBIA SECURITY INTELLIGENCE SERVICES		UNQUALIFIED	UNQUALIFIED
47	80	MINISTRY OF GENERAL EDUCATION		QUALIFIED	UNQUALIFIED
48	85	MINISTRY OF LANDS & NATURAL RESOURCES		UNQUALIFIED	UNQUALIFIED
49	86	MINISTRY OF FISHERIES & LIVESTOCK		QUALIFIED	QUALIFIED
50	87	ANTI-CORRUPTION COMMISSION		UNQUALIFIED	UNQUALIFIED
51	88	MUCHINGA PROVINCE		UNQUALIFIED	UNQUALIFIED
52	89	MINISTRY OF AGRICULTURE		UNQUALIFIED	UNQUALIFIED
53	90	OFFICE OF THE PRESIDENT-LUSAKA PROVINCE		QUALIFIED	UNQUALIFIED
54	91	OFFICE OF THE PRESIDENT-COPPERBELT PROVINCE		UNQUALIFIED	QUALIFIED
55	92	OFFICE OF THE PRESIDENT- CENTRAL PROVINCE		UNQUALIFIED	QUALIFIED
56	93	OFFICE OF THE PRESIDENT- NORTHERN PROVINCE		UNQUALIFIED	QUALIFIED
57	94	OFFICE OF THE PRESIDENT- WESTERN PROVINCE		QUALIFIED	QUALIFIED
58	95	OFFICE OF THE PRESIDENT- EASTERN PROVINCE		UNQUALIFIED	QUALIFIED
59	96	OFFICE OF THE PRESIDENT- LUAPULA PROVINCE		UNQUALIFIED	UNQUALIFIED
60	97	OFFICE OF THE PRESIDENT- NORTH-WESTERN PROVINCE		UNQUALIFIED	QUALIFIED
61	98	OFFICE OF THE PRESIDENT- SOUTHERN PROVINCE		QUALIFIED	QUALIFIED
62	99	OFFICE OF THE PRESIDENT- CONSTITUTIONAL & STATUTORY EXP.		UNQUALIFIED	UNQUALIFIED

KEY

ANALYSIS FOR THE PERIOD 2018			No.
UNQUALIFIED AUDIT OPINION			50
QUALIFIED AUDIT OPINION			10
TOTAL NO. OF MPAs IN THE YEAR 2018			60

APPENDIX 14 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

MINISTRY	NAME OF DONOR	DATE	DOLLAR	RATE	KWACHA	TYPE OF GIFT,DONATION OR AID IN KIND
Lusaka Province	Zambia Revenue Authority	Sep-18				Car: Nissan Cima
	Mansa Surbodinate Court	Oct-18				1st Truck: Volve truck including trailer and container
	Mansa Surbodinate Court	Oct-18				2nd Truck: Volve truck including trailer and container
National Assembly	Irish Aid	19.12.2018			1,460,000.00	Financial Aid
	GIZ Partnership	15.06.2018			360,000.00	Financial Aid
	GIZ Plead	24.04.2018			260,000.00	Financial Aid
				Total	2,080,000.00	
Ministry of Foreign Affairs	Government of south korea	01.03.2018			446,390.00	Hyundai Bus
	Government of south korea	01.03.2018			542,000.00	Hyundai Santa Fe
	Government of south korea	01.03.2018			542,000.00	Hyundai Santa Fe
				Total	1,530,390.00	
Drug Enforcement Commission	Zambia Reveune Authority	2018				
	Zambia Reveune Authority	2018				Mercedes Car
	Zambia Reveune Authority	2018				Jaguar Car
	Zambia Reveune Authority	2018				BMW Car
Auditor General	Auditor General of Norway	2018				Dell Laptop-E6230-2600-118D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-1T8D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-2NBD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-379D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-3MBD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-3V6D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-3Y1D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-4MCD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-4V6D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-4Z8D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-52BD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-564D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-5L8D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-5M7D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-5Z1D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-6DBD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-6WCD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-764D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-7Z9D8W1

APPENDIX 14 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

	Auditor General of Norway	2018				Dell Laptop-E6230-2600-9C6D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-9T9D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-9WCD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-B1BD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-BK4D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-BZ9D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-C52D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-CF6D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-CT5D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-CT9D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-D0BD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-D78D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-DL9D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-F58D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-F67D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-F6BD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-F78D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-FFBD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-GDBD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-GR6D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-HB4D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-HCQD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-HVCD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-HY1D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-J59D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-J92D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-JVCD8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-JVFK8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-JX1D8W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-295Y7W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-475Y7W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-875Y7W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-8H5Y7W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-B65Y7W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-B85Y7W1
	Auditor General of Norway	2018				Dell Laptop-E6230-2600-JG5Y7W1

APPENDIX 15 - STATEMENT OF OUTSTANDING COMMITMENTS

HEAD	MPSA	PERSONAL EMOLUMENTS	GOODS AND SERVICES	CAPITAL	OTHER	TOTAL COMMITMENTS
		K'Million	K'Million	K'Million	K'Million	K'Million
1	State House	4.583	4.565	-	0.637	9.785
2	Office of the Vice president	0.440	(1.250)	-	5.570	4.760
3	National Assembly	64.690	-	-	-	64.690
4	Ministry of Gender	0.642	-	-	0.001	0.643
5	Electoral Commission	15.738	-	-	24.707	40.445
6	Public Service Commission (Civil Service Commission)	2.170	-	-	2.130	4.300
7	Office of the Auditor General	0.812	0.018	-	0.705	1.535
8	Cabinet Office	1.763	0.292	0.239	4.655	6.949
9	Teaching Service Commission	39.680	-	-	0.350	40.030
10	Police and Prisons Service Commission (Zambia Police Service Commission)	1.523	-	-	5.050	6.573
11	Zambia Police	207.721	103.096	29.197	1.984	341.998
12	Commission for Investigations (Office of the Public Protector)	0.134	-	-	0.573	0.707
13	Ministry of Chiefs & Traditional Affairs	3.295	0.307	-	3.655	7.257
14	Ministry of Mines and Minerals Development	3.063	0.412	-	0.574	4.049
15	Ministry of Home Affairs	20.145	93.083	14.222	40.160	167.610
17	Ministry of Foreign Affairs	12.950	0.451	0.738	2.969	17.108
18	The Judiciary	72.250	2.980	4.980	7.070	87.280
26	Ministry of Information & Broadcasting Services	0.813	0.600	83.346	7.038	91.797
27	Public Service Management Division	1.544	0.020	-	0.560	2.124
29	Ministry of Local Government	0.190	0.023	50.985	0.020	51.218
31	Ministry of Justice	2.094	0.053	-	6.403	8.550
33	Ministry of Commerce, Trade and Industry	1.172	-	-	1.441	2.613
34	Human Rights Commission	4.223	-	-	0.021	4.244
37	Ministry of Finance	76.561	12,507.454	-	102.742	12,686.757
38	Ministry of National Development Planning	2.417	0.076	9.467	2.193	14.153
44	Ministry of Labour & Social Security	2.145	-	-	1.125	3.270
45	Ministry of Community Development & Social Services	1.244	0.133	-	67.073	68.450
46	Ministry of Health	402.590	81.600	522.960	1,138.960	2,146.110
51	Ministry of Transport & Transport	4.569	0.505	109.500	5.917	120.491

APPENDIX 15 - STATEMENT OF OUTSTANDING COMMITMENTS

52	Ministry of Water Development	1.160	0.390	1.730	1.850	5.130
54	Ministry of Infrastructure & Housing	1.287	-	151.587	(1.474)	151.400
62	Ministry of Energy	2.010	0.010	-	1.140	3.160
64	Ministry of Works	4.508	0.364	31.547	5.016	41.435
65	Ministry of Higher Education	0.030	-	628.410	2.490	630.930
68	Ministry of Tourism and Arts	4.238	0.716	-	13.381	18.335
76	Ministry of Sport, Youth and Child Development	1.162	1.220	114.472	6.066	122.920
77	Ministry of Defence	5,240.765	386.007	286.804	455.202	6,368.778
78	Office of the President - Special Division	-	6.815	-	6.087	12.902
80	(Ministry of General Education	1,948.234	27.461	766.203	188.271	2,930.169
85	Ministry of Lands & Natural Resources	0.013	0.131	-	2.631	2.775
86	Ministry of Fisheries	12.732	0.035	26.722	2.973	42.462
87	Anti-Corruption Commission	5.359	(0.036)	-	(0.065)	5.258
88	Muchinga Province	5.570	0.032	1.581	0.693	7.876
89	Ministry of Agriculture	85.131	772.674	14.873	20.856	893.534
90	Lusaka Province	13.614	0.260	0.053	0.504	14.431
91	Copperbelt Province	12.106	2.402	1.190	2.142	17.840
92	Central Province	2.118	0.840	-	1.289	4.247
93	Northern Province	8.068	0.602	-	8.757	17.427
94	Western Province	7.105	0.866	-	0.970	8.941
95	Eastern Province	10.905	0.506	0.451	1.939	13.801
96	Luapula Province	15.246	0.707	0.162	3.857	19.972
97	North - Western Province	11.603	0.951	19.243	6.638	38.435
98	Southern Province	14.312	0.250	6.045	1.218	21.825
		8,358.437	13,997.621	2,876.707	2,166.714	27,399.479

APPENDIX 16 - ENTITIES THAT COMPRISE THE APPROVED BUDGET - 2018

NO.	HEAD	MINISTRIES, PROVINCES AND AGENCIES (MPA)
1	01	OFFICE OF THE PRESIDENT -STATE HOUSE
2	02	OFFICE OF THE VICE PRESIDENT
3	03	NATIONAL ASSEMBLY
4	04	MINISTRY OF GENDER
5	05	ELECTORAL COMMISSION OF ZAMBIA
6	06	CIVIL SERVICE COMMISSION (OFFICE OF THE PRESIDENT)
7	07	OFFICE OF THE AUDITOR GENERAL
8	08	CABINET OFFICE- OFFICE OF THE PRESIDENT
9	09	TEACHING SERVICE COMMISSION - OFFICE OF THE PRESIDENT
10	10	ZAMBIA POLICE SERVICE COMMISSION
11	11	ZAMBIA POLICE - MINISTRY OF HOME AFFAIRS
12	12	OFFICE OF THE PUBLIC PROTECTOR
13	13	MINISTRY OF CHIEFS AND TRADITIONAL AFFAIRS
14	14	MINISTRY OF MINES & MINERALS DEVELOPMENT
15	15	MINISTRY OF HOME AFFAIRS
16	16	DRUG ENFORCEMENT COMMISSION
17	17	MINISTRY OF FOREIGN AFFAIRS
18	18	JUDICIARY
19	19	DISASTER MANAGEMENT AND MITIGATION UNIT
20	20	LOANS & INVESTMENTS - LOCAL GOVERNMENT
21	21	LOANS & INVESTMENTS
22	25	LOCAL GOVERNMENT SERVICE COMMISSION
23	26	MINISTRY OF INFORMATION AND BROADCASTING SERVICES
24	27	PUBLIC SERVICE MANAGEMENT DIVISION
25	29	MINISTRY OF LOCAL GOVERNMENT
26	31	MINISTRY OF JUSTICE
27	32	MINISTRY OF NATIONAL GUIDANCE AND RELIGIOUS AFFAIRS
28	33	MINISTRY OF COMMERCE, TRADE & INDUSTRY
29	34	HUMAN RIGHTS COMMISSION
30	36	ZAMBIA CORRECTIONAL SERVICE COMMISSION
31	37	MINISTRY OF FINANCE
32	38	MINISTRY OF NATIONAL DEVELOPMENT PLANNING
33	39	SMART ZAMBIA INSTITUTE
34	44	MINISTRY OF LABOUR AND SOCAILA SECURITY
35	45	MINISTRY OF COMMUNITY DEVELOPMENT AND SOCIAL SERVICES
36	46	MINISTRY OF HEALTH
37	51	MINISTRY OF TRANSPORT & COMMUNICATION
38	52	MINISTRY OF WATER DEVELOPMENT, SANITATION & ENVIRONMENTAL PROTECTION
39	54	MINISTRY OF HOUSING & INFRASTRUCTURE DEVELOPMENT
40	62	MINISTRY OF ENEGRY

APPENDIX 16 - ENTITIES THAT COMPRISE THE APPROVED BUDGET - 2018

41	64	MINISTRY OF WORKS & SUPPLY
42	65	MINISTRY OF HIGHER EDUCATION
43	68	MINISTRY OF TOURISM & ARTS
44	76	MINISTRY OF YOUTH,SPORT & CHILD DEVELOPMENT
45	77	MINISTRY OF DEFENCE
46	78	ZAMBIA SECURITY INTELLIGENCE SERVICES - OFFICE OF THE PRESIDENT
47	80	MINISTRY OF GENERAL EDUCATION
48	85	MINISTRY OF LANDS & NATURAL RESOURCES
49	86	MINISTRY OF FISHERIES & LIVESTOCK
50	87	ANTI-CORRUPTION COMMISSION
51	88	OFFICE OF THE PRESIDENT - MUCHINGA PROVINCE
52	89	MINISTRY OF AGRICULTURE
53	90	OFFICE OF THE PRESIDENT- LUSAKA PROVINCE
54	91	OFFICE OF THE PRESIDENT- COPPERBELT PROVINCE
55	92	OFFICE OF THE PRESIDENT- CENTRAL PROVINCE
56	93	OFFICE OF THE PRESIDENT- NORTHERN PROVINCE
57	94	OFFICE OF THE PRESIDENT- WESTERN PROVINCE
58	95	OFFICE OF THE PRESIDENT- EASTERN PROVINCE
59	96	OFFICE OF THE PRESIDENT- LUAPULA PROVINCE
60	97	OFFICE OF THE PRESIDENT- NORTH-WESTERN PROVINCE
61	98	OFFICE OF THE PRESIDENT- SOUTHERN PROVINCE
62	99	CONSTITUTIONAL & STATUTORY EXPENDITURE

APPENDIX 17 - OTHER GRANTS AND AID

No.	Account Name	Account No.	Total (ZMW)
1	ADB LIVESTOCK SUPPORT PRO	12006920092	5,428,044.93
2	AGRICULTURAL PRODUCTIVITY MARK	11000790473	13,937,381.31
3	CITIZEN ECON EMPOWERMT CO	11000330126	10,228,586.34
4	ENCHANCED INTEGRATED FRAM	11000330051	3,289,420.25
5	MAL- E-SLIP (DOLLAR)	12006920128	18,356,338.32
6	MCTI SADC TRADE RELATED F	11203310067	1,347,527.22
7	MCTI-GREAT LAKES FACILITA	11000330172	2,318,158.68
8	MFL-AQUACULTURE ENTERPRIS	12006920174	14,598,117.90
9	MIN OF EDUCATION	11000700038	60,620,421.48
10	MIN OF GENDER -GEWEL PROJ	11000371411	5,621,861.90
11	MMMD-KABWE MUNICIPAL COUN	11000140227	11,842,646.04
12	MNDP-ZAMBIA INTEGRATED FO	12007110137	33,105,240.18
13	MOA-CASHEW INFRASTRUCTURE	12006960119	38,368,462.96
14	MOF-FOREST INVESTMENT PRO	11000371482	260,239.97
15	MOF-RURAL FINANCE EXPANSI	0011000371176	28,643,305.75
16	MOGE-ZAMBIA EDUCATN ENHAN	0011000700223	8,730,152.49
17	MOHE-CBU AFRICA CENTRE OF	12006890044	11,365,067.66
18	MOH-TB SYSTEMS IMPROVEMT	11000560248	91,346,920.53
19	MWDSEP-LAKE TANGANYIKA DEV. PRO	12009070137	22,705,892.16
20	MWDSEP-ZEMA ZMERIP - DOLL	12009070193	5,532,345.17
21	Office of the Auditor General	11000070059	5,316,873.22
22	SOVEREIGN BOND ACCOUNT -	11000370858	26,741.23
23	ZAMBIA AQUACULTURE FUND-U	12006920217	19,125,700.49
24	ZAMBIA STRENG. CLIMA. RES	11000370996	55,024,725.70

APPENDIX 17 - OTHER GRANTA AND AID

25	MFL - CEEC AQUACULTURE AC	12006920256	4,689,909.09
26	HEALTH SYSTEMS IMPROVMENT	11000560159	28,188,239.48
27	ELECTRICITY SERVICES ACCE	12009360061	41,099,787.09
28	MCDSW GEWEL PROJECT - DOL	11000100157	105,156,372.74
29	MCTI-AGRIBUSINESS,TRADE P	11000330148	17,554,030.19
30	MEWD - SCALING UP RENEWAB	11000140205	167,811.66
31	MINISTRY OF AGRICULTURE I	12006960101	84,324,410.43
32	MIN OF FISHERES AND LIVER	12006920078	28,824,312.12
33	MIN.OF MINES EITI PROJECT	11000140027	703,376.11
34	MNDP-TRANSFORMG LANDSCAPE	12007110147	6,070,900.00
35	MIN OF AGRICULTURE-APPSA	12006960098	35,222,791.34
36	MOA-E-SAPP PROJECT DOLLAR	12006960208	30,883,721.08
37	MOE-ADB-SUPPORT TO SCIENC	11000700188	28,261,582.98
38	MOF - PFM RP USD DOLLAR AC	11000371112	48,810,347.32
39	MOGE-KEEPING GIRLS IN SCH	11000700198	35,050,509.72
40	MOHE-ACEIDHA UNZA - DOLLA	12006890051	11,365,067.66
41	MOH-MULTI DONOR TRUST FUN	11000560166	16,133,176.75
42	NRFA-IMPROVED RURAL CONNE	11005620109	109,083,222.55
43	SMALLHOLDER PRODUCTIVITY P	11000790391	22,759,849.43
44	ZAMBIA MINING ENVIR REMED	11000140187	30,841,655.46
45	ZAMBIA STRENGTH. CLIMATE	11000370989	3,197,685.49
	Grand Total		1,155,528,930.59