







**REPUBLIC OF ZAMBIA**

**GOVERNMENT OF THE REPUBLIC OF ZAMBIA**

**FINANCIAL REPORT**

For The

**Year Ended 31<sup>st</sup> December, 2020**

**Consolidated and Produced by:  
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Ministry of Finance  
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REPUBLIC OF ZAMBIA

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STATEMENT OF RESPONSIBILITIES

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The Constitution of Zambia under Article 211(1) 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. 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, 2020. The Financial Report is based on financial statements prepared and submitted by the MPAs in accordance with the provisions of the Public Finance Management Act No. 1 of 2018, Part VI Section 70.

The Financial Statements for the financial year ended 31<sup>st</sup> December, 2020 have been prepared in accordance with the Provisions of the Public Finance Management Act No. 1 of 2018 which requires that the financial statements be prepared in accordance 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.

To the best of our knowledge, the financial statements as set out on pages 20 to 80 are complete in all material respects and have been accurately prepared for the financial year ended 31st December 2020.

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

Date: 29<sup>th</sup> March, 2021

Fredson K. Yamba  
Secretary to the Treasury  
Ministry of Finance

Date: 19<sup>th</sup> March, 2021

Kennedy Musonda  
Accountant General  
Ministry of Finance

Date: 17<sup>th</sup> March, 2021





REPUBLIC OF ZAMBIA

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**MINISTERIAL STATEMENT ON THE FINANCIAL REPORT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

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The Government in 2020 implemented a national Budget whose theme was “**focusing National priorities towards stimulating the domestic economy**”. In this regard, the specific macro-economic objectives for the year 2020 were to (i) achieve a real Gross Domestic Product (GDP) growth rate of at least 3 %; (ii) achieve and maintain inflation within the target range of 6 to 8 %; (iii) increase international reserves to at least 2.5 months of import cover; (iv) reduce the fiscal deficit to 5.5 % of GDP; and (v) increase domestic revenue mobilization to at least 22 % of GDP.

Preliminary data indicates that the Zambian economy contracted by 3.0% in 2020 compared to a growth of 1.4% recorded in 2019. This was mainly due to significant contractions in the wholesale and Retail Trade, Tourism, and Construction sectors. Manufacturing activity was also subdued. The decline in these sectors notwithstanding, the Agriculture, Mining and Information and Communications Technology posted positive growth. This is on account of favourable rainfall in the 2019/2020 farming season, a rise in average commodity prices and increased demand for data services on account of the COVID-19 pandemic.

In Agriculture, production of most crops recorded substantial increase on account of favorable weather conditions, high yields and early delivery of inputs to farmers under the Farmer Input Support Programme (FISP). Maize production increased significantly by 69.0% to 3,387,469 Metric tonnes in the 2019/2020 agricultural season from 2,004,389 Metric tonnes in the 2018/2019 agricultural season.

The Mining sector showed improved performance in the year under review as evidenced by improved Copper production. Copper production in 2020 increased by 10% to 868,671 Metric tonnes from 789,942 Metric tonnes in 2019 on account of increased demand as major economies reopened from the COVID-19 lockdowns starting from the second quarter of the year.

In the Energy sector, the supply of electricity improved in 2020 compared to 2019. Electricity generation increased by 2.5% to 15.2 million MWh in 2020 from 14.8 million MWh in 2019. The increase in generation was attributed to increased power generation at Kariba North Bank Power Station and the commissioning of the Lusiwasi Upper Power Station.

Monetary policy was relatively tight over most part of the first half of the year in view of rising inflationary pressures, with the Monetary Policy Rate held at 11.50%. Monetary policy, however, was relaxed by lowering the Policy Rate to 9.25% in May and further to 8.0 % in August and maintained until December 2020. This was intended to mitigate the threats of the

COVID-19 shock on people's lives and livelihoods as well as to safeguard the stability of the financial sector. This was despite inflation deviating further away from the upper bound of the 6-8 % target range.

The reduction in the Policy Rate complemented other broader measures to mitigate the impact of COVID-19. These included liquidity support to the financial sector to avoid stress in the markets and the overall functioning of the economy. In this regard, open market operations were scaled-up to provide short-term liquidity support on more flexible terms and a 3-5year K10 billion Targeted Medium-Term Refinancing Facility was established to provide funds to eligible Financial Service Providers for on-lending to priority sectors at attractive rates.

Monetary policy continued to pursue the single digit inflation target range of 6-8%. However, inflationary pressures continued to mount resulting in overall inflation deviating further away from the upper bound of the 6-8% target range. Annual inflation increased to an average of 15.7 % in 2020 from 9.1% in 2019. End-year inflation rose to 19.2% in 2020 from 11.7% in 2019. The increase in inflation was largely on account of the lagged pass-through from the sharp depreciation of the Kwacha against the US dollar and upward adjustment in energy prices at the beginning of the year.

In the financial sector, the overall financial performance and condition of the banking sector remained satisfactory as at end-December 2020 despite the adverse macroeconomic environment compounded by the negative effects of the COVID-19 pandemic. This was largely on account of adequate capital, satisfactory earnings performance and liquidity conditions. However, despite the satisfactory performance, the level of Non-Performing Loans (NPLs) increased bringing the ratio of NPLs to 11.6% from 8.9% at end-December 2019.

In foreign exchange market, the Kwacha weakened against major tradable currencies in 2020 relative to 2019. The Kwacha depreciated by 41.7% against the US dollar to an annual average of K18.31 from K12.92 in 2019. By end of December 2020, the Kwacha was trading at K21.17 to the US dollar from K14.05 at the end of December 2019.

Lastly, I would like to convey my deepest appreciation to the members of staff of the Ministry of Finance and other MPAs for their hard work in the preparation of the Financial Report.



Dr. Bwalya K. E Ng'andu -MP  
**MINISTER OF FINANCE**



REPUBLIC OF ZAMBIA

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STATEMENT BY THE SECRETARY TO THE TREASURY ON THE FINANCIAL  
REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

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1. INTRODUCTION

The Financial Report for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020 provides an overview of the operating results in terms of revenue generated, capital grants received, financing through borrowing and how the funds were utilised.

During the period 1<sup>st</sup> January, 2020 to 31<sup>st</sup> December 2020 the Minister responsible for Finance was Hon. Dr. Bwalya K. E Ng'andu, MP and was assisted by the Secretary to the Treasury, the Permanent Secretary in charge of Budget and Economic Affairs Dr. Emmanuel Mulenga Pamu, Permanent Secretary in charge of Economic Management and Finance, Mr. Mukuli Chikuba, the Accountant General, Mr Kennedy K. Musonda and the Controller of Internal Audit, Mr. Chibwe Mulonda.

2.0 OVERVIEW OF OPERATING RESULTS

The overview of Governments operating results for the year ended 31<sup>st</sup> December 2020 is presented below in respect of revenue and expenditure:

2.1 REVENUE

**Tax, Non-Tax & Grants (Total Revenue)** amounted to K68.04 billion against a target of K75.70 billion representing actual performance of 90% of the budget.

The Total Revenue increased by **K7.08** billion representing an increase of 12% from K60.95 billion in 2019 to K68.04 billion in 2020.

**Tax & Non-Tax (Total Domestic Revenue)** amounting to K65.23 billion was collected in 2020 compared to K59.23 billion collected in 2019 representing an increase of 10%.

**Tax Revenue** amounting to K56.25 billion was collected in 2020 compared to K51.66 billion collected in 2019 representing an increase of 9%.

**Tax Revenue** collected was 83% of Total Revenue and 86% of Total Domestic Revenue.

- Income Tax amounted to K34.58 billion or 53% of Total Domestic Revenue collected representing an increase of 26 % from K27.55 billion recorded in 2019

- Customs and Excise amounted to K7.13 billion or 11 % of Total Domestic Revenue collected. Customs and Excise increased by K280 million representing a 4% increase from 2019 to 2020.
- Value Added Tax (VAT) amounted to K14.53 billion or 22% of Total Domestic Revenue collected representing a decrease of 16% from K17.25 billion collected in 2019.

**Non Tax Revenue** amounted to K8.98 billion or 13% of Total Revenue and 14 % of Total Domestic Revenue as follows:

- Fines amounted to K64.59 million in 2020 compared to K81.45 million in 2019 representing a decrease of 21%.
- Licences amounted to K1.44 billion or 2% of Total Domestic Revenue. Licences increased by K264 million from 2019 to 2020 representing an increase of 22%.
- Commissions collected in 2020 were less than 1% of Total Domestic Revenue.
- Fees of Court or Office collected amounted to K1.11 billion or 2 % of Total Domestic Revenue. Fees of Court or Office decreased by K154.60 million from K1.27 billion collected in 2019.
- Levies collected amounted to K1.45 billion representing 2% of Total Domestic Revenue.
- Interest revenues collected amounted to K130.76 million representing 0.2% of Total Domestic Revenue.
- Other Revenues collected amounted to K4.79 billion or 7% of Total Domestic Revenue. Other Revenues increased by K1.15 billion from 2019 to 2020.

## 1.2 CAPITAL GRANTS

Capital Grants received include Bilateral and Multilateral Grants amounting to K43.64 million and K2.76 billion in 2020 compared to K1.12 billion and K599.76 million in 2019 respectively.

## 2.0 FINANCING

Total Borrowings (bilateral, multilateral and domestic borrowing) amounted to K46.12 billion or 40% of Total Receipts compared to K24.04 billion or 28% of total receipts in 2019, representing an increase in financing of 92%.

## 2.4 EXPENDITURE

The original authorized budget for the year under review of K106.01 billion was approved on 27<sup>th</sup> December, 2019. On 23<sup>rd</sup> November, 2020 a total of K 15.46 billion was authorized as excess expenditure appropriation and on 11<sup>th</sup> December, 2020, Parliament approved a further K6.31 billion as supplementary expenditure bringing the final approved budget for the year to K127.78. Actual Expenditure for the period under review stood at K87.99 billion of which:

- K26.45 billion or 30% was for Personal Emoluments. Personal Emoluments were K4.09 billion or 18% more than that recorded in 2019 of K22.36 billion.
- Use of Goods and Services amounted to K23.68 billion or 27% of the total expenditure which represents an increase of K13.82 billion or 140% higher compared to K9.86 billion recorded in 2019.
- Financial Charges and repayment of debt amounted to K27.45 billion or 32% of the total expenditure and represents a decrease of K269.52 million or 1% lower compared to K27.72 billion reported in 2019.
- Grants and Other Payments amounted to K10.04 billion or 11% of the total expenditure, representing an increase of K3.52 billion or 54% higher compared to K6.52 billion recorded in the previous year.
- Non financial assets (Capital Expenditure) amounted to K368.92 million representing 0.4% of the total expenditure and was K322.54 million higher compared to K46.39 million attained in 2019.

Further, K4,987,303.07 was incurred in respect of staff imprest that remained outstanding at the end of 2020.

During the year under review, government released K1.6 billion towards dismantling of arrears for personal emoluments, compensation and awards, contracts, capital and goods and services out of which K1.54 billion was paid out.

## 2.5 EXPENDITURE BY FUNCTION

The Classification of Functions of Government (COFOG) is the detailed classification of government expenditure by purpose for which the funds were used. COFOG splits expenditure into ten functional groups.

The total actual expenditure of K87.99 billion according to the Government functions broken into ten (10) broad classifications is listed below:

- i. **General Public Services** amounted to K82.08 billion which represents 93% of the Total Expenditure.
- ii. **Defence** amounted to K2.13 billion representing 2% of the Total Expenditure.
- iii. **Public Order and Safety** amounted to K1.62 billion representing 2% of the Total Expenditure.
- iv. **Economic Affairs** amounted to K2.01 billion or 2% of the Total Expenditure.
- v. **Environmental Protection** amounted to K14.87 million or less than 1% of the total expenditure.
- vi. **Housing and Community Amenities** amounted to K57.94 million or less than 1% of the total expenditure.
- vii. **Health** recorded an amount of K7.12 billion representing 8% of the total expenditure.
- viii. **Recreation, Culture and Religion** amounted K11.21 million or less than 1% of the total expenditure.
- ix. **Education** amounted to K9.39 billion which is 11% of the Total Expenditure.
- x. **Social Protection** amounted to K32.47 million or less than 1% of the Total Expenditure.

The financing of these expenditures in line with the GFS Classification is given in Note 36.

## 3. LEGISLATION

The following legislation were initiated by the Ministry of Finance and enacted by Parliament for the year under review:

- (i) Appropriation Act No. 18 of 2019
- (ii) Excess Expenditure Appropriation Act No. 9 of 2020
- (iii) Supplementary Appropriation Act No. 17 of 2020
- (iv) Income Tax (Amendment) Act No. 15 of 2019
- (v) Customs and Excise (Amendment) Act No. 16 of 2019
- (vi) Value Added Tax (Amendment) Act No. 14 of 2019
- (vii) Property Transfer Tax (Amendment) Act No, 13 of 2019



#### 4. CONCLUSION

The Government raised total revenue of K68.04 billion, out of which K58.62 billion was spent on Government operating activities, leaving net cash flows from operating activities of K6.8 billion. In addition K54.49 billion was raised to meet the financing gap of the budget. This is despite the challenges the country faced mainly due to the outbreak of the COVID 19. It is for this reason that I wish to express my sincere gratitude and appreciation to all Controlling Officers for the unqualified reports.

A handwritten signature in black ink, appearing to read 'Fredson K. Yamba', is written over a dashed horizontal line.

Fredson K. Yamba  
Secretary to the Treasury  
MINISTRY OF FINANCE



REPUBLIC OF ZAMBIA

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**COMMENTARY ON THE FINANCIAL STATEMENTS BY THE ACCOUNTANT  
GENERAL**

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The Republican Constitution under Part XVI Article 211 requires that the Minister of Finance prepares and tables the Consolidated Annual Financial Report of the Republic to the National Assembly. The Annual Financial Report referred to provides 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 in line with the 2020 approved budget for the benefit of the people of the Republic of Zambia and other interest groups.

The Financial Statements for the financial year ended 31<sup>st</sup> December, 2020 have been prepared in accordance with the Provisions of the Public Finance Management Act No. 1 of 2018 which requires that the financial statements be prepared in accordance 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 provisions of Part 1 and some provisions of Part 2 of the International Public Sector Accounting Standards (IPSAS) cash basis of accounting. The adoption of the provisions 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 assessable 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 original and final revenue and expenditure estimates of the budget against the actual revenue and expenditure respectively.

### **Statement C – Statement of Detailed Budget Execution**

This report provides the detailed budget execution information of Ministries, Provinces and Agencies (MPAs). The statement is divided into two sections; section (i) presents MPAs whose budget was in Activity Based Budgeting (ABB) format and section (ii) presents the format for MPAs whose budget was in Output Based Budgeting (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 level, which is also in line with the approved budget for MPAs on OBB.

### **Statement D – Statement of Revenue & Expenditure by Functional Classification**

This Statement compares final budget figures (original budget plus supplementary) at functional level against actual expenditure.

### **Statement E – Statement of Public Debt**

This Statement provides information on Government domestic (Treasury bills, Government Bonds, borrowings from financial institutions) and external (multilateral and bilateral) debt.

### **Statement F- Cash flow statement**

This Statement identifies the sources of cash inflows, the items on which cash was expended during the reporting period and the cash balance at the reporting date. It further provides information on the operations, investment and financing activities of the Republic of Zambia. The sources of cash inflows of the the Republic of Zambia include taxes, non tax revenues, grants from corporating partners and debt. The government has also invested in property, plant and equipment as well as other ventures.

### **Notes to the Financial Statement**

Further to the aforementioned, IPSAS cash basis of accounting prescribes that Notes to the financial statements 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

During the year under review, the Government continued to initiate and implement its Public Financial Management (PFM) reforms. The objectives of PFM reforms intend to achieve among others fiscal discipline, transparency, improve efficiency in operations and effective allocation and use of public resources. Below are the highlights of the PFM reforms undertaken during the year under review:

### i. The Public Finance Management (General) Regulations, 2020

In order to enhance interpretation of the Public Finance Management Act No. 1 of 2018, the Treasury issued Statutory Instrument No. 97 Public Finance Management (General) Regulations, 2020.

### ii. National Planning and Budgeting Act No. 1 of 2020

This is an Act that provides direction relating to integrated national planning and budgeting process to strengthen accountability, oversight and participation mechanisms in the national planning and budgeting process.

### iii. The Public Procurement Act No. 8 of 2020

The Public Procurement Act of 2008 was revised to enhance transparency, efficiency, effectiveness and accountability in public procurement.

### iv. Output Based Budgeting (OBB)

The Output Based Budgeting (OBB) system was rolled out to an additional twenty two (22) MPAs, bringing the total number of MPAs on OBB to twenty nine (29) in the year 2020.

### v. Central Government Accounting Policies (CGAPs)

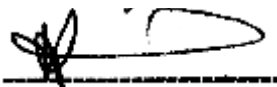
The Treasury developed the Central Government Accounting Policies (CGAPs) for Cash Basis International Public Sector Accounting Standards (IPSAS) to guide MPAs in the preparation of annual General Purpose Financial Statements (GPFs) that meet acceptable international financial reporting standards. The CGAPs also include Financial Statement formats that MPAs will use in their preparation of annual financial reports.

### vi. New Innovations - Government Service Bus (GSB) and Payment Gateway

The automation of work processes for the provision of Government services and payment systems for collection of non-tax revenue by MPAs through the Government Service Bus (GSB) and Payment Gateway continued in 2020 with fifty one (51) services in six (6) MPAs being automated as at 31<sup>st</sup> December, 2020. The 51 services include among others payment for Road Tax, Ground Rent and Immigration services.

To facilitate electronic payment, Government implemented a Payment Gateway which enabled consumers of Government services to make payments using ZAMTEL mobile money services and VISA cards.

Lastly, I would like to thank all Government officials involved in the production of this financial report.



Kennedy K. Musonda

Accountant General

**MINISTRY OF FINANCE**

## AUDITOR GENERAL'S REPORT

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To the Minister – Ministry of Finance

### Report on the Audit of the Financial Report for the Republic of Zambia

#### Opinion

I have audited the Financial Report of the Republic of Zambia for the financial year ended 31<sup>st</sup> December, 2020 which comprise:

- a. Statement A – Cash Receipts and Payments;
- b. Statement B – Budget Execution;
- c. Statement C – Comparative Statement of Total Authorised Provision and Actual Expenditure by Department;
- d. Statement D – Comparison of Budget and Actual (functional classification)
- e. Statement E – Public Debt;
- f. Statement F – Cash Flow Statement; and
- g. Notes to the Financial Report.

In my opinion, the accompanying Financial Report present fairly, in all material respect, the financial performance of the Republic of Zambia for the year then ended and are prepared in accordance with Generally Accepted Accounting Principles (GAAP) taking into account Government Regulatory Framework and Policies.

#### Basis for Opinion

I conducted my audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor General's Responsibilities for the audit of the Financial Report section of my report. I am independent of the Government in accordance with the International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics together with the ethical requirements that are relevant to my audit of the Financial Report in Zambia. I have fulfilled my other ethical responsibilities in accordance with these requirements and the INTOSAI Code. I

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

Key Audit Matters are those matters that, in my professional judgement, were of most significant in my audit of the Financial Report. These matters were addressed in the context of my audit of the Financial Report as a whole, and in forming my opinion thereon, I do not provide a separate opinion on these matters.

I have determined that the following were Key Audit Matters in the Audit of the Financial Report.

<b>No.</b>	<b>Key Audit Matter</b>	<b>How the matter was addressed</b>
<b>1</b>	<p><b>Personal Emoluments</b></p> <p>The Payroll Management was a Key Audit Matter in that during the period under review, amounts totaling K26,447,088,306 representing 23% of the total expenditure of K116,421,120,063 was spent on personal emoluments.</p> <p>I determined that this was a high risk area.</p>	<p><b>My audit procedures included the following:</b></p> <ul style="list-style-type: none"> <li>· Checked the establishment register for the existence of vacancies against Treasury Authority.</li> <li>· Checked for the existence of employees with duplicated national registration card and account numbers.</li> <li>· Tested the controls on introduction and removal of employees from the payroll.</li> <li>· Carried out a head count at selected stations to confirm existence of staff on the payroll.</li> </ul>
<b>2</b>	<p><b>Head 37 – Ministry of Finance</b></p> <p><b>Payment on behalf of other Ministries, Provinces and Agencies</b></p>	<p><b>My audit procedures included the following:</b></p> <ul style="list-style-type: none"> <li>· Examined payroll data paid on behalf</li> </ul>

	<p>During the period under review, the Head 37- Ministry of Finance had a budget provision of K4,234,193,878. In addition, the Ministry obtained a supplementary budget provision of K6,035,168,931.72 which represented 142 % of the original budget. These funds were used partly to cater for expenditure on personal emoluments, outstanding bills, settlement of third party and other contractual obligations relating to other Ministries, Provinces and Agencies. I determined that this was a high risk area.</p>	<p>of other Heads of Expenditure.</p> <ul style="list-style-type: none"> <li>· Checked the supporting documents for validity.</li> </ul>
3	<p><b>Head 99 – Ministry of Finance</b></p> <p><b>Payment of External Debt</b></p> <p>During the period under review, the Ministry of Finance had a total expenditure of K27,545,591,081 under Head 99. Included in this amount was expenditure totaling K10,160,216,536 representing 37% of total expenditure which the Ministry had paid as External Debt Service to several Bilateral</p>	<p><b>My audit procedures included the following:</b></p> <ul style="list-style-type: none"> <li>· Scrutinised the Financing Agreements</li> <li>· Tested the correctness of schedules for payments by comparing with finance agreements and third party confirmation.</li> </ul>

	<p>and Multilateral debtors.</p> <p>I determined that this was a high risk area.</p>	
4	<p><b>Head 19 – Disaster Management and Mitigation Unit (DMMU)</b></p> <ul style="list-style-type: none"> <li>· <b>Accountable Imprest</b> During the period under review, accountable imprest in amounts totaling K4,872,859.23 were drawn to cater for various activities thereby increasing the risk associated with cash transactions. I determined this to be a high risk area.</li> <li>· <b>Distribution of Relief Food and Other Materials</b> During the period under review, DMMU spent amounts totaling K173,696,000 on emergencies relating to distribution of food and other materials to communities that had been affected by disasters. I determined that this was a high risk area.</li> </ul>	<p><b>My audit procedures included the following:</b></p> <ul style="list-style-type: none"> <li>· Verified the imprest for authorization and accountability.</li> <li>· Carried out physical verifications of selected emergency sites and beneficiaries.</li> </ul> <p><b>My audit procedures included the following:</b></p> <ul style="list-style-type: none"> <li>· Verified that the beneficiaries were those affected by disasters.</li> <li>· Verified that the suppliers of the relief food and other materials adhered to contract terms.</li> <li>· Increased the sample size and conducted physical verifications of selected recipients</li> </ul>
6	<p><b>Head 46 – Ministry of Health Procurement of Drugs and other Medical Supplies</b></p> <p>During the period under</p>	<p><b>My audit procedures included the following:</b></p> <ul style="list-style-type: none"> <li>· Reviewed the procurement process from the activities before award of the</li> </ul>

	<p>review, the Ministry spent amounts totaling K1,195,352,008 on procurement of drugs and other medical supplies. Due to COVID-19 most procurements were of an emergency nature which had a risk of non-adherence to procurement regulations and contract terms. In addition the Ministry owed amounts totalling K2,241,319.11 to suppliers drugs and other medical supplies.</p> <p>I determined this to be a high risk area.</p>	<p>contract to the management of the contracts.</p> <ul style="list-style-type: none"> <li>· Inspected delivery documents at the Medical Stores Ltd</li> <li>· Conducted inquiries with PACRA to establish ownership of the companies that supplied drugs and other equipment to the Ministry.</li> <li>· Physically inspected some of the drugs that were still in stores.</li> </ul>
7	<p><b>Head 89- Ministry of Agriculture</b></p> <p><b>Farmer Input Support Programme – Electronic - Voucher</b></p> <p>During the period under review, amounts totalling K473,253,373.46 were spent on Farmer Input Support Programme (FISP) Electronic Voucher Programme which covered selected Districts in the Country. I determined that this was a high risk area.</p>	<p><b>My audit procedures included the following:</b></p> <ul style="list-style-type: none"> <li>· Checked whether participating agro dealers were appropriately registered as per FISP requirement.</li> <li>· Checked whether Agro – dealer’s invoices were appropriately supported.</li> <li>· Checked whether selected beneficiaries collected the inputs swiped for.</li> </ul>



## **Responsibilities of Management and those Charged with Governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the Financial Report in accordance with Financial Regulations and Budget guidelines and for such internal controls as management determines is necessary to enable the preparation of the Financial Report that is free from material misstatements, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Republic's financial reporting process.

## **Auditor General's Responsibilities for the Audit of the Financial Report**

My responsibility is to obtain reasonable assurance about whether the financial report as a whole are free from material misstatement, whether due to fraud or error, and to issue the report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Government's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit. I also provide those charged with governance with a Statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

### **Report on Other Legal and Regulatory Requirements**

In my opinion, the Government has complied with the Constitution of Zambia (Amendment) Act No. 2 of 2016, Public Procurement Act No. 12 of 2008, the Public Finance Management Act No. 1 of 2018, Appropriation Act Nos. 18 of 2019 and 17 of 2020 and other Regulatory Requirements.



Dr. Dick Chellah Sichembe  
**AUDITOR GENERAL**

Date: 26<sup>th</sup> May, 2021

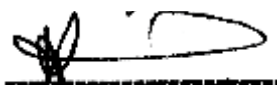
cc. The Accountant General  
Ministry of Finance  
P.O Box 50062  
**LUSAKA**

**STATEMENT A - CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2020**

Details	Notes	Actual amounts year ended 31-12-2020 (ZMW)	Actual amounts year ended 31-12-2019 (ZMW)
<b>Receipts</b>			
Taxation	11	56,249,625,641.00	51,657,455,879
Non Tax Revenue	12	8,982,538,968.00	7,573,147,005
<b>External Assistance</b>			
Other Grants and Aid	15	2,801,128,593.00	1,721,757,597
<b>External Borrowing</b>			
Proceeds from borrowing	16 (i)	-	-
<b>Domestic Borrowing</b>			
Proceeds from domestic borrowings	17	51,351,276,726.70	28,356,176,283
<b>Total receipts</b>		<b>119,384,569,929</b>	<b>89,308,536,764</b>
<b>Payments</b>			
Personal Emoluments	18	26,447,088,306	22,357,556,379
Use of Goods and Services	19(i)	22,673,584,501	9,864,330,500
Financial Charges	20(i)(ii)	27,447,236,094	27,716,751,270
Grants and Other Payments	21	10,041,236,754	6,518,739,818
Non Financial Assets	22	368,922,307	46,387,018
Principal Repayments.	23	29,443,052,100	22,431,964,810
Imprest	24	4,987,303	7,446,164
<b>Total payments</b>		<b>116,426,107,365</b>	<b>88,943,175,959</b>
Increase / (Decrease) in cash		<b>2,958,462,563</b>	<b>365,360,805</b>
Cash / (deficit) beginning of year	2	5,468,914,404.00	- 1,746,574,776.00
Add outstanding bridging loan balance converted to GRZ bonds		-	6,850,128,375.00
Cash / (deficit) at end of year	2	<b>8,427,376,967.47</b>	<b>5,468,914,404.00</b>



Hon. Dr. Bwalya K. E Ng'andu, MP  
MINISTER OF FINANCE



Kennedy Musonda  
Accountant General  
MINISTRY OF FINANCE



Fredson K. Yamba  
Secretary to the Treasury  
MINISTRY OF FINANCE

# Ministry of Finance

## STATEMENT B – BUDGET EXECUTION FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

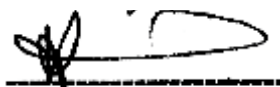
Revenue	Notes	Original Budget (K)	Final Budget (K)	Actual Amount (K)	Variance (K)
Income Tax	25	30,432,131,304.00	30,432,131,304.00	34,584,150,021.00	4,152,018,717
Customs and Excise	26	8,845,759,328.00	8,845,759,328.00	7,133,879,770.00	(1,711,879,558)
Value Added Tax	27	18,942,811,154.00	18,942,811,154.00	14,531,595,850.00	(4,411,215,304)
Fines	29	72,951,347.00	72,951,347.00	64,588,013.00	(8,363,334)
Licences	30	1,587,800,077.00	1,587,800,077.00	1,442,896,349.00	(144,903,728)
Commissions	31	95,367,682.00	95,367,682.00	832,774.00	(94,534,908)
Fees of Court or Office	32	1,484,807,568.00	1,484,807,568.00	1,110,815,711.00	(373,991,857)
Levies	28	669,998,617.00	669,998,617.00	1,445,379,879.00	775,381,262
Interest	33	83,842,309.00	83,842,309.00	130,763,070.00	46,920,761
Other revenue	34	9,711,550,893.00	9,711,550,893.00	4,787,263,172.00	(4,924,287,721)
Bilateral Grants	14	1,022,573,219.00	1,022,573,219.00	43,642,511.00	(978,930,708)
Multilateral Grants	13	2,085,251,308.00	2,085,251,308.00	2,757,486,082.00	672,234,774
Bilateral External Borrowing	16(i)(ii)	11,423,235,007.00	11,423,235,007.00	15,606,378,282.00	4,183,143,275
Multilateral External Borrowing	16(iii)	11,742,663,422.00	11,742,663,422.00	9,877,381,267.17	(1,865,282,155)
Domestic Borrowing	35	7,806,869,000.00	7,806,869,000.00	20,633,262,994.00	12,826,393,994
<b>Total Revenue</b>		<b>106,007,612,235</b>	<b>106,007,612,235</b>	<b>114,150,315,745</b>	<b>8,142,703,510</b>
<b>Payments</b>					
Personal Emoluments	18	25,628,967,315.00	29,984,389,425.00	26,447,088,306	3,537,301,119
Use of Goods and Services	19(ii)	29,347,635,487.60	38,493,428,866.22	23,684,326,622	14,809,102,245
Financial Charges & Payment of debt	20	34,462,279,629.00	40,075,302,139.00	27,447,236,094	12,628,066,045
Grants and Other Payments	21	10,868,711,406.00	13,250,773,140.57	10,041,236,754	3,209,536,387
legal Costs		605,000.00	605,000.00	-	605,000
Non-Financial Assets	22	5,699,413,393.34	5,978,925,120.36	368,922,307	5,610,002,813
<b>Total Expenditure</b>	10	<b>106,007,612,231</b>	<b>127,783,423,691</b>	<b>87,988,810,083</b>	<b>39,794,613,609</b>
<b>Net Surplus/(Deficit)</b>			<b>(21,775,811,456)</b>	<b>26,161,505,663</b>	



Hon. Dr. Bwalya K. E Ng'andu, MP  
MINISTER OF FINANCE



Fredson K. Yamba  
Secretary to the Treasury  
MINISTRY OF FINANCE



Kennedy Musonda  
Accountant General  
MINISTRY OF FINANCE

**STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>01 OFFICE OF THE PRESIDENT - STATE HOUSE</b>					
/ 01 HEADQUARTERS	68,654,825	-	68,654,825	59,655,915	8,998,910
<b>HEAD TOTAL</b>	<b>68,654,825</b>	<b>-</b>	<b>68,654,825</b>	<b>59,655,915</b>	<b>8,998,910</b>

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.

**Christah U. Kalulu**  
Controlling Officer

<b>02 OFFICE OF THE VICE PRESIDENT</b>					
/ 01 HUMAN RESOURCE AND ADMINISTRATION	52,697,933	35,000,000	87,697,933	87,161,598	536,335
/ 03 RESETTLEMENT DEPARTMENT	2,209,339		2,209,339	2,168,090	41,249
/ 04 PARLIAMENTARY BUSINESS DEPARTMENT	2,952,633	1,000,000	3,952,633	3,893,670	58,963
/ 05 PLANNING AND INFORMATION	1,519,104		1,519,104	1,494,454	24,650
/ 06 FINANCE DEPARTMENT	229,489		229,489	223,974	5,515
<b>HEAD TOTAL</b>	<b>59,608,498</b>	<b>36,000,000</b>	<b>95,608,498</b>	<b>94,941,785</b>	<b>666,713</b>

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

# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>05 ELECTORAL COMMISSION</b>					
/ 01 HEADQUARTERS	241,803,100	350,000,000	591,803,100	453,265,069	138,538,031
<b>HEAD TOTAL</b>	<b>241,803,100</b>	<b>350,000,000</b>	<b>591,803,100</b>	<b>453,265,069</b>	<b>138,538,031</b>

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.

**Kryticous Patrick Nshindano**  
Controlling Officer

<b>06 CIVIL SERVICE COMMISSION - OFFICE OF THE PRESIDENT</b>					
/ 01 HEADQUARTERS	10,434,940	250,000	10,684,940	10,134,341	550,599
<b>HEAD TOTAL</b>	<b>10,434,940</b>	<b>250,000</b>	<b>10,684,940</b>	<b>10,134,341</b>	<b>550,599</b>

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

<b>10 ZAMBIA POLICE SERVICE COMMISSION</b>					
/ 01 HEADQUARTERS	6,175,332	250,000	6,425,332	6,396,037	29,295
<b>HEAD TOTAL</b>	<b>6,175,332</b>	<b>250,000</b>	<b>6,425,332</b>	<b>6,396,037</b>	<b>29,295</b>

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

<b>11 ZAMBIA POLICE - MINISTRY OF HOME AFFAIRS</b>					
/ 01 HEADQUARTERS	729,754,771	53,000,000	782,754,771	298,581,635	484,173,136
/ 02 PROTECTIVE UNIT	67,221,590		67,221,590	62,378,947	4,842,643
/ 03 LILAYI POLICE TRAINING SCHOOL	46,659,013		46,659,013	43,234,458	3,424,555
/ 04 STATE HOUSE POLICE	61,229,810		61,229,810	56,786,357	4,443,453

## Ministry of Finance

### **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>11 ZAMBIA POLICE - MINISTRY OF HOME AFFAIRS</b>					
/ 05 MOBILE UNIT	95,062,650		95,062,650	87,664,116	7,398,534
/ 06 TAZARA POLICE	32,570,545		32,570,545	30,214,815	2,355,730
/ 07 PARA-MILITARY	93,825,485		93,825,485	87,068,410	6,757,075
/ 08 AIRPORT DIVISION	31,927,740		31,927,740	29,647,570	2,280,170
/ 09 LUSAKA PROVINCE	152,907,571		152,907,571	141,640,359	11,267,212
/ 10 COPPERBELT PROVINCE	162,758,419		162,758,419	150,724,317	12,034,102
/ 11 CENTRAL PROVINCE	82,239,144		82,239,144	76,256,978	5,982,166
/ 12 NORTHERN PROVINCE	36,489,076		36,489,076	33,782,339	2,706,737
/ 13 WESTERN PROVINCE	56,691,957		56,691,957	52,364,534	4,327,423
/ 14 EASTERN PROVINCE	46,383,229		46,383,229	42,974,999	3,408,230
/ 15 LUAPULA PROVINCE	33,968,042		33,968,042	31,297,781	2,670,261
/ 16 NORTH-WESTERN PROVINCE	44,762,910		44,762,910	41,584,366	3,178,544
/ 17 SOUTHERN PROVINCE	83,276,523		83,276,523	77,198,987	6,077,536
/ 18 MUCHINGA PROVINCE	35,296,484		35,296,484	32,791,850	2,504,634
/ 19 FINANCE DEPARTMENT	9,531,321		9,531,321	9,528,757	2,564
/ 20 INTERNAL AUDIT DEPARTMENT	226,934		226,934	225,103	1,831
<b>HEAD TOTAL</b>	<b>1,902,783,214</b>	<b>53,000,000</b>	<b>1,955,783,214</b>	<b>1,385,946,677</b>	<b>569,836,537</b>

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.

**Masiye W. Banda**  
Controlling Officer

#### **12 OFFICE OF THE PUBLIC PROTECTOR**

/ 01 HUMAN RESOURCE AND ADMINISTRATION - DEPT	5,211,816	700,000	5,911,816	5,744,729	167,087
/ 02 OFFICE OF THE REGISTRAR - DEPT	1,049,271		1,049,271	1,049,099	172
/ 03 LEGAL DEPT	168,316	-	168,316	168,316	-
/ 04 FINANCE DEPARTMENT	717,937		717,937	717,867	70
<b>HEAD TOTAL</b>	<b>7,147,340</b>	<b>700,000</b>	<b>7,847,340</b>	<b>7,680,011</b>	<b>167,329</b>

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

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>15 MINISTRY OF HOME AFFAIRS</b>					
/ 01 HEADQUARTERS	41,837,001	40,441,427	82,278,428	60,780,814	21,497,614
/ 03 PASSPORT AND CITIZENSHIP	6,707,853		6,707,853	5,086,462	1,621,391
/ 04 NATIONAL ARCHIVES OF ZAMBIA	5,425,798		5,425,798	5,050,929	374,869
/ 05 IMMIGRATION DEPARTMENT	63,611,188		63,611,188	58,899,679	4,711,509
/ 06 NATIONAL REGISTRATION DEPARTMENT	73,702,877	28,709,768	102,412,645	67,423,866	34,988,779
/ 08 RESEARCH AND INFORMATION DEPARTMENT	5,717,052	-	5,717,052	4,932,137	784,915
/ 18 COPPERBELT PROVINCE - PASSPORT AND CITIZ	143,166		143,166	143,166	-
/ 19 CENTRAL PROVINCE - PASSPORT AND CITIZENS	67,676		67,676	67,676	-
/ 20 NORTHERN PROVINCE - PASSPORT AND CITIZEN	66,737		66,737	66,737	-
/ 21 WESTERN PROVINCE - PASSPORT AND CITIZENS	66,097		66,097	66,097	-
/ 22 EASTERN PROVINCE - PASSPORT AND CITIZENS	106,205		106,205	106,205	-
/ 23 LUAPULA PROVINCE - PASSPORT AND CITIZENS	63,506		63,506	63,505	1
/ 24 NORTH-WESTERN PROVINCE - PASSPORT AND CI	92,385		92,385	92,385	-
/ 25 SOUTHERN PROVINCE - PASSPORT AND CITIZEN	90,150		90,150	90,150	-
/ 26 LUSAKA PROVINCE - IMMIGRATION DEPARTMENT	1,260,266		1,260,266	1,036,289	223,977
/ 27 COPPERBELT PROVINCE - IMMIGRATION DEPART	1,409,384		1,409,384	1,185,134	224,250
/ 28 CENTRAL PROVINCE - IMMIGRATION DEPARTMENTEN	871,081		871,081	871,076	5
/ 29 NORTHERN PROVINCE - IMMIGRATION DEPARTME	935,552	9,398	944,950	944,943	7
/ 30 WESTERN PROVINCE - IMMIGRATION DEPARTMENTEN	989,408		989,408	989,401	7
/ 31 EASTERN PROVINCE - IMMIGRATION DEPARTMENTEN	987,125		987,125	937,117	50,008
/ 32 LUAPULA PROVINCE - IMMIGRATION DEPARTMENTEN	1,140,648		1,140,648	1,140,639	9
/ 33 NORTH-WESTERN PROVINCE - IMMIGRATION DEP	1,180,643		1,180,643	1,180,635	8
/ 34 SOUTHERN PROVINCE - IMMIGRATION DEPARTME	1,201,399		1,201,399	1,161,399	40,000
/ 35 LUSAKA PROVINCE - NATIONAL REGISTRATION	1,555,248		1,555,248	1,414,707	140,541
/ 36 COPPERBELT PROVINCE - NATIONAL REGISTRAT	2,541,102		2,541,102	2,376,412	164,690
/ 37 CENTRAL PROVINCE - NATIONAL REGISTRATION	1,670,342		1,670,342	1,563,691	106,651
/ 38 NORTHERN PROVINCE - NATIONAL REGISTRATIO	1,339,403		1,339,403	1,257,499	81,904
/ 39 WESTERN PROVINCE - NATIONAL REGISTRATION	1,606,541		1,606,541	1,504,050	102,491
/ 40 EASTERN PROVINCE - NATIONAL REGISTRATION	1,859,644		1,859,644	1,739,991	119,653
/ 41 LUAPULA PROVINCE - NATIONAL REGISTRATION	1,156,872		1,156,872	1,086,321	70,551
/ 42 NORTH-WESTERN PROVINCE - NATIONAL REGIST	1,316,141		1,316,141	1,235,381	80,760
/ 43 SOUTHERN PROVINCE - NATIONAL REGISTRATIO	1,819,433		1,819,433	1,701,553	117,880
/ 45 INTERNAL AUDIT DEPARTMENT	1,253,891		1,253,891	1,195,165	58,726
/ 46 REGISTRAR OF SOCIETIES	1,361,945	500,000	1,861,945	1,410,492	451,453
/ 50 MUCHINGA PROVINCE - PASSPORT AND CITIZEN	62,103		62,103	62,093	10



# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>15 MINISTRY OF HOME AFFAIRS</b>					
/ 51 MUCHINGA PROVINCE-IMMIGRATION DEPARTMEN	868,265		868,265	868,262	3
/ 52 MUCHINGA PROVINCE -NATIONAL REGISTRATION	2,209,121		2,209,121	2,062,329	146,792
/ 53 LUSAKA PROVINCE - NATIONAL ARCHIVES OF Z	131,897		131,897	131,799	98
/ 54 COPPERBELT PROVINCE - NATIONAL ARCHIVES	159,934		159,934	159,934	-
/ 55 CENTRAL PROVINCE - NATIONAL ARCHIVES OF	119,864		119,864	119,864	-
/ 56 EASTERN PROVINCE - NATIONAL ARCHIVES OF	173,156		173,156	173,156	-
/ 57 LUAPULA PROVINCE - NATIONAL ARCHIVES OF	139,417		139,417	139,417	-
/ 58 SOUTHERN PROVINCE - NATIONAL ARCHIVES OF	201,326		201,326	201,326	-
/ 60 NORTHERN PROVINCE - NATIONAL ARCHIVES OF	95,304		95,304	95,304	-
/ 61 NORTH-WESTERN PROVINCE - NATIONAL ARCHIV	95,304		95,304	95,304	-
/ 62 WESTERN PROVINCE - NATIONAL ARCHIVES OF	95,304		95,304	95,304	-
/ 67 FINANCE DEPARTMENT	2,974,484		2,974,484	2,789,047	185,437
/ 78 NATIONAL ANTI-TERRORISM CENTRE	11,710,123		11,710,123	10,292,218	1,417,905
<b>HEAD TOTAL</b>	<b>244,189,361</b>	<b>69,660,593</b>	<b>313,849,954</b>	<b>246,087,060</b>	<b>67,762,894</b>

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.

**Masiye W. Banda**  
Controlling Officer

### 16 DRUG ENFORCEMENT COMMISSION

/ 01 DRUG ENFORCEMENT COMMISSION - HEADQUARTE	83,841,430	145,800	83,987,230	73,279,014	10,708,216
/ 02 DRUG ENFORCEMENT COMMISSION - LUSAKA PRO	492,240		492,240	462,507	29,733
/ 03 DRUG ENFORCEMENT COMMISSION - NORTHERN P	437,020		437,020	416,256	20,764
/ 04 DRUG ENFORCEMENT COMMISSION - WESTERN PR	455,930		455,930	426,465	29,465
/ 05 DRUG ENFORCEMENT COMMISSION - EASTERN PR	455,090		455,090	413,263	41,827
/ 06 DRUG ENFORCEMENT COMMISSION - LUAPULA PR	459,960		459,960	426,740	33,220
/ 07 DRUG ENFORCEMENT COMMISSION - NORTH-WEST	498,880		498,880	463,638	35,242
/ 08 DRUG ENFORCEMENT COMMISSION - SOUTHERN P	456,950		456,950	427,741	29,209
/ 09 DRUG ENFORCEMENT COMMISSION - CENTRAL PR	455,950		455,950	431,593	24,357
/ 10 DRUG ENFORCEMENT COMMISSION - COPPERBELT	595,120		595,120	577,800	17,320

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>16 DRUG ENFORCEMENT COMMISSION</b>					
/ 11 DRUG ENFORCEMENT COMMISSION - MUCHINGA P	450,960		450,960	427,306	23,654
/ 12 FINANCE DEPARTMENT	895,046		895,046	124,076	770,970
<b>HEAD TOTAL</b>	<b>89,494,576</b>	<b>145,800</b>	<b>89,640,376</b>	<b>77,876,398</b>	<b>11,763,978</b>

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.

**Masiye W. Banda**  
Controlling Officer

## 17 MINISTRY OF FOREIGN AFFAIRS

/ 01 HEADQUARTERS	23,039,757	614,971,791	638,011,548	317,067,998	320,943,550
/ 02 MISSION ABROAD - LUBUMBASHI	16,025,870		16,025,870	16,004,566	21,304
/ 03 MISSION ABROAD - WASHINGTON	26,880,173		26,880,173	26,856,929	23,244
/ 04 MISSION ABROAD - NEW YORK	29,146,598		29,146,598	29,122,089	24,509
/ 05 MISSION ABROAD - LILONGWE	14,098,278		14,098,278	14,076,057	22,221
/ 06 MISSION ABROAD - LONDON	34,529,038		34,529,038	34,505,777	23,261
/ 07 MISSION ABROAD - CAIRO	15,597,888	-	15,597,888	15,582,127	15,761
/ 08 MISSION ABROAD - NAIROBI	13,968,743		13,968,743	13,952,715	16,028
/ 09 MISSION ABROAD - DAR-ES-SALAAM	13,949,923		13,949,923	12,550,671	1,399,252
/ 10 MISSION ABROAD - KINSHASA	15,943,907		15,943,907	15,928,988	14,919
/ 11 MISSION ABROAD - MOSCOW	24,581,336		24,581,336	24,566,451	14,886
/ 12 MISSION ABROAD - ADDIS ABABA	24,612,335		24,612,335	24,585,665	26,670
/ 13 MISSION ABROAD - GABORONE	14,691,434		14,691,434	14,622,830	68,604
/ 15 MISSION ABROAD - BEIJING	36,214,948		36,214,948	36,185,488	29,460
/ 18 MISSION ABROAD - ABUJA	16,349,113		16,349,113	15,558,240	790,873
/ 20 MISSION ABROAD - STOCKHOLM	22,602,771		22,602,771	22,586,844	15,927
/ 23 MISSION ABROAD - NEW DELHI	25,184,570		25,184,570	25,105,079	79,491
/ 24 MISSION ABROAD - MAPUTO	12,282,572		12,282,572	12,269,577	12,995
/ 25 MISSION ABROAD - TOKYO	33,035,891		33,035,891	33,012,633	23,258
/ 26 MISSION ABROAD - WINDHOEK	13,563,402		13,563,402	13,550,406	12,996
/ 27 MISSION ABROAD - BRUSSELS	33,475,013		33,475,013	33,450,291	24,722
/ 28 MISSION ABROAD - LUANDA	22,681,470		22,681,470	16,637,492	6,043,978
/ 30 MISSION ABROAD - HARARE	22,132,445		22,132,445	22,056,970	75,475
/ 31 MISSION ABROAD - BERLIN	32,195,781		32,195,781	32,173,327	22,454
/ 32 MISSION ABROAD - GENEVA	32,370,788		32,370,788	32,346,159	24,629
/ 33 MISSION ABROAD - PRETORIA	24,878,395		24,878,395	24,851,996	26,399
/ 35 MISSION ABROAD - OTTAWA	26,200,720		26,200,720	26,169,591	31,129
/ 36 MISSION ABROAD - PARIS	28,365,339		28,365,339	28,345,871	19,468
/ 37 MISSION ABROAD - ROME	28,835,760		28,835,760	28,815,840	19,920
/ 39 ZAMBIA ANTI-PERSONNEL MINE ACTIONAL CENT	1,878,665		1,878,665	1,463,540	415,125
/ 40 DEVELOPMENT COOPERATION AND INTERNATION	4,103,636		4,103,636	3,986,469	117,167

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>17 MINISTRY OF FOREIGN AFFAIRS</b>					
/ 41 PROTOCOL DEPARTMENT	3,161,304		3,161,304	2,750,430	410,874
/ 42 POLITICAL AFFAIRS DEPARTMENT	4,581,278		4,581,278	4,417,816	163,462
/ 43 MISSION ABROAD - BRASILIA	23,840,173		23,840,173	23,823,826	16,347
/ 45 MISSION ABROAD - LUENA	15,910,842		15,910,842	15,849,903	60,939
/ 47 MISSION ABROAD - ACCRA	19,433,317		19,433,317	19,419,324	13,993
/ 48 MISSION ABROAD - ANKARA	28,404,648		28,404,648	28,385,143	19,505
/ 49 OFFICE OF NATIONAL CORDINATOR FOR THE G	903,264		903,264	813,412	89,852
/ 50 MISSION ABROAD-KUALA LUMPAR	27,882,060		27,882,060	27,858,437	23,623
/ 51 MISSIONS ABROAD- TEL AVIV	21,430,643		21,430,643	21,415,209	15,434
/ 52 MISSION ABROAD - RIYADH	20,024,905		20,024,905	19,814,516	210,389
/ 54 MISSION ABROAD - SEOUL	21,296,521		21,296,521	21,283,089	13,432
/ 56 MISSIONS ABROAD - CANBERRA	20,915,219		20,915,219	20,783,539	131,680
/ 57 MISSIONS ABROAD - GUANZHOU	17,257,351		17,257,351	17,245,772	11,579
/ 58 MISSIONS ABROAD - DUBAI	17,171,395		17,171,395	16,640,857	530,538
/ 59 FINANCE DEPARTMENT	3,273,261		3,273,261	3,231,179	42,082
<b>HEAD TOTAL</b>	<b>928,902,740</b>	<b>614,971,791</b>	<b>1,543,874,531</b>	<b>1,211,721,125</b>	<b>332,153,406</b>

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, Ph.D**  
Controlling Officer

## 18 JUDICIARY

/ 01 HEADQUARTERS	118,481,231	-	118,481,231	112,812,650	5,668,581
/ 02 SUPREME COURT	51,795,297	-	51,795,297	50,125,269	1,670,028
/ 03 HIGH COURT	38,339,725		38,339,725	35,322,650	3,017,075
/ 04 SUBORDINATE COURT	17,935,383	-	17,935,383	16,619,354	1,316,029
/ 05 LOCAL COURTS	12,332,740		12,332,740	11,111,287	1,221,453
/ 06 SMALL CLAIMS COURT	2,454,643		2,454,643	2,243,075	211,568
/ 07 SHERIFF OF ZAMBIA	2,363,400		2,363,400	2,117,594	245,806
/ 08 INDUSTRIAL RELATIONS COURT	6,600,067		6,600,067	6,006,709	593,358
/ 10 HIGH COURT - COPPERBELT	8,580,937		8,580,937	8,228,281	352,656
/ 11 SUBORDINATE COURTS - COPPERBELT	19,890,110	-	19,890,110	18,674,946	1,215,164
/ 12 LOCAL COURTS - COPPERBELT	26,977,713		26,977,713	24,207,317	2,770,396
/ 13 HIGH COURT - CENTRAL PROVINCE	1,065,289		1,065,289	995,378	69,911
/ 14 SUBORDINATE COURTS - CENTRAL PROVINCE	7,455,884	-	7,455,884	7,072,876	383,008
/ 15 LOCAL COURTS - CENTRAL PROVINCE	11,552,722		11,552,722	10,385,660	1,167,062
/ 16 HIGH COURT - NORTHERN PROVINCE	577,989		577,989	517,929	60,060
/ 17 SUBORDINATE COURTS - NORTHERN PROVINCE	6,684,284	-	6,684,284	6,403,079	281,205

## Ministry of Finance

### **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>18 JUDICIARY</b>					
/ 18 LOCAL COURTS - NORTHERN PROVINCE	21,302,735		21,302,735	19,076,981	2,225,754
/ 19 HIGH COURT - SOUTHERN PROVINCE	1,984,502		1,984,502	1,899,527	84,975
/ 20 SUBORDINATE COURTS - SOUTHERN PROVINCE	15,512,493	-	15,512,493	14,287,861	1,224,632
/ 21 LOCAL COURTS - SOUTHERN PROVINCE	17,130,587		17,130,587	15,382,788	1,747,799
/ 22 HIGH COURT - EASTERN PROVINCE	443,609		443,609	392,032	51,577
/ 23 SUBORDINATE COURTS - EASTERN PROVINCE	8,342,506		8,342,506	7,884,320	458,186
/ 24 LOCAL COURTS - EASTERN PROVINCE	14,526,482		14,526,482	13,027,292	1,499,190
/ 25 SUBORDINATE COURTS - LUAPULA PROVINCE	6,439,154	-	6,439,154	6,154,212	284,943
/ 26 LOCAL COURTS - LUAPULA PROVINCE	22,705,421		22,705,421	20,349,393	2,356,028
/ 27 SUBORDINATE COURT - NORTH-WESTERN PROVINCE	6,951,174	-	6,951,174	6,627,093	324,081
/ 28 LOCAL COURTS - NORTH-WESTERN PROVINCE	15,619,057	-	15,619,057	13,998,363	1,620,694
/ 29 HIGH COURT - WESTERN PROVINCE	204,853		204,853	172,173	32,680
/ 30 SUBORDINATE COURT - WESTERN PROVINCE	5,595,049	-	5,595,049	5,308,206	286,843
/ 31 LOCAL COURTS - WESTERN PROVINCE	29,614,855	-	29,614,855	26,504,445	3,110,410
/ 32 HIGH COURT - NORTH-WESTERN PROVINCE	652,861		652,861	584,740	68,121
/ 33 HIGH COURT - LUAPULA PROVINCE	506,543		506,543	453,883	52,660
/ 34 HIGH COURT - MUCHINGA PROVINCE	1,122		1,122	1,040	82
/ 35 SUBORDINATE COURT - MUCHINGA PROVINCE	5,714,639	-	5,714,639	5,432,794	281,845
/ 36 LOCAL COURT - MUCHINGA PROVINCE	5,517,662	-	5,517,662	4,976,630	541,033
/ 37 FINANCE DEPARTMENT	4,493,586		4,493,586	4,019,192	474,394
<b>HEAD TOTAL</b>	<b>516,346,304</b>	<b>-</b>	<b>516,346,304</b>	<b>479,377,019</b>	<b>36,969,285</b>

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 (Ms)**  
**Controlling Officer**

## Ministry of Finance

### **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>21 LOANS AND INVESTMENTS</b>					
/ 01 MINISTRY OF FINANCE	18,386,916,606	1,690,400,286	20,077,316,892	12,295,427,131	7,781,889,761
<b>HEAD TOTAL</b>	<b>18,386,916,606</b>	<b>1,690,400,286</b>	<b>20,077,316,892</b>	<b>12,295,427,131</b>	<b>7,781,889,761</b>

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. Pamu (Dr.)**  
**Controlling Officer**

### **26 MINISTRY OF INFORMATION AND BROADCASTING**

/ 01 HUMAN RESOURCES AND ADMINISTRATION	8,642,860	-	8,642,860	7,375,037	1,267,823
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	13,517,435	-	13,517,435	11,152,389	2,365,046
/ 03 PLANNING AND INFORMATION	137,051,772	116,606,108	253,657,880	92,560,616	161,097,264
/ 04 PRESS AND MEDIA DEVELOPMENT	19,544,698	-	19,544,698	19,312,830	231,868
/ 05 FINANCE DEPARTMENT	2,499,759		2,499,759	2,340,976	158,783
<b>HEAD TOTAL</b>	<b>181,256,524</b>	<b>116,606,108</b>	<b>297,862,632</b>	<b>132,741,848</b>	<b>165,120,784</b>

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**

### **27 PUBLIC SERVICE MANAGEMENT DIVISION**

/ 01 ADMINISTRATION	13,788,603	50,000	13,838,603	11,125,656	2,712,947
/ 02 RECRUITMENT AND PLACEMENT	3,348,850	1,500,000	4,848,850	4,479,795	369,055
/ 03 HUMAN RESOURCES INFORMATION AND PLANNING	9,680,035	(50,000)	9,630,035	9,139,586	490,449
/ 04 DEPARTMENT OF HUMAN RESOURCES DEVELOPMEN	2,748,247	-	2,748,247	2,522,249	225,998
/ 05 TECHNICAL SERVICES	3,726,710	-	3,726,710	3,579,773	146,937
/ 06 PMEC SUPPORT SERVICES DEPARTMENT	5,986,439		5,986,439	5,986,288	151
/ 07 FINANCE DEPARTMENT	561,450		561,450	537,099	24,351

# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>27 PUBLIC SERVICE MANAGEMENT DIVISION</b>					
<b>HEAD TOTAL</b>	<b>39,840,334</b>	<b>1,500,000</b>	<b>41,340,334</b>	<b>37,370,447</b>	<b>3,969,887</b>

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 Chimbwali**  
Controlling Officer

### **30 ZAMBIA CORRECTIONAL SERVICE COMMISSION**

/ 01 ZAMBIA CORRECTIONAL SERVICE- HEADQUARTERS	325,093,735		325,093,735	305,436,692	19,657,043
/ 02 LUSAKA PROVINCE - ZAMBIA CORRECTIONAL SE	426,157		426,157	300,072	126,085
/ 03 LUSAKA CENTRAL CORRECTIONAL FACILITY	75,640		75,640	58,478	17,163
/ 04 MWEMBESHI MAXIMUM CORRECTIONAL FACILITY	133,925		133,925	91,497	42,428
/ 05 CHAINAMA EAST HOSPITAL - CORRECTIONAL FA	113,822		113,822	101,944	11,878
/ 06 CENTRAL PROVINCE - ZAMBIA CORRECTIONAL S	483,413		483,413	347,442	135,971
/ 07 KABWE MEDIUM CORRRECTIONAL FACILITY	90,969		90,969	57,922	33,047
/ 08 MUKOBEKO MAXIMUM CORRECTIONAL FACILITY	408,070		408,070	298,027	110,043
/ 09 ZAMBIA CORRECTIONAL TRAINING COLLEGE	285,900		285,900	261,575	24,325
/ 10 NANSANGA CORRECTIONAL FACILITY	50,000		50,000	45,833	4,167
/ 11 CHITUMBA CORRECTIONAL FACILITY	50,000		50,000	45,833	4,167
/ 12 COPPERBELT PROVINCE -ZAMBIA CORRECTIONAL	584,793		584,793	402,580	182,213
/ 13 KAMFinsa - CORRECTIONAL FACILITY	305,748		305,748	163,788	141,960
/ 14 KASENJI CORRECTIONAL FACILITY	83,631		83,631	56,869	26,762
/ 15 CHITWI CORRECTIONAL FACILITY	50,000		50,000	45,833	4,167
/ 17 CHONDWE CORRECTIONAL FACILITY	50,000		50,000	45,833	4,167
/ 18 NORTHERN PROVINCE -ZAMBIA CORRECTIONAL S	327,343		327,343	229,081	98,262
/ 19 MILIMA CORRECTIONAL FACILITY	80,971		80,971	53,613	27,358
/ 20 WESTERN PROVINCE - ZAMBIA CORRECTIONAL	401,143		401,143	303,630	97,513
/ 21 MONGU CENTRAL CORRECTIONAL FACILITY	72,968		72,968	51,900	21,068
/ 22 NYANGO TRAINING SCHOOL CORRECTIONAL FACI	250,000		250,000	245,821	4,179
/ 23 EASTERN PROVINCE - ZAMBIA CORRECTIONAL S	409,096		409,096	285,392	123,705
/ 24 CHIPATA CENTRAL ZAMBIA CORRECTIONAL FACI	109,747		109,747	57,000	52,747
/ 25 CHIPATA MINI HOSPITAL - ZAMBIA CORRECTIO	109,648		109,648	100,508	9,140
/ 26 LUAPULA PROVINCE - ZAMBIA CORRECTIONAL S	442,388		442,388	327,232	115,156

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>30 ZAMBIA CORRECTIONAL SERVICE COMMISSION</b>					
/ 27 MANSA CENTRAL ZAMBIA CORRECTIONAL FACIL	68,611		68,611	56,808	11,804
/ 28 MUCHINGA PROVINCE - CORRECTIONAL AND REF	280,464		280,464	215,134	65,330
/ 29 CHINSALI CENTRAL CORRECTIONAL FACILITY	90,822		90,822	57,001	33,821
/ 30 LUMAMBALA CORRECTIONAL FACILITY	50,000		50,000	45,829	4,171
/ 31 SOUTHERN PROVINCE - CORRECTIONS AND REFO	424,471		424,471	285,287	139,184
/ 32 LIVINGSTONE MINI HOSPITAL - CORRECTIONAL	114,276		114,276	104,752	9,524
/ 33 CHOMA CENTRAL CORRECTIONAL FACILITY	67,607		67,607	55,200	12,407
/ 34 KATOMBORA REFORMATORY TRAINING SCHOOL	482,602		482,602	295,895	186,707
/ 35 NORTH-WESTERN PROVINCE - ZAMBIA CORRECTI	436,906		436,906	297,119	139,787
/ 36 SOLWEZI CENTRAL CORRECTIONAL FACILITY	77,636		77,636	57,000	20,636
<b>HEAD TOTAL</b>	<b>332,582,502</b>		<b>332,582,502</b>	<b>310,884,420</b>	<b>21,698,082</b>

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.

**Masiye W. Banda**  
Controlling Officer

### 31 MINISTRY OF JUSTICE

/ 01 HEADQUARTERS	196,440,906	5,400,000	201,840,906	186,632,707	15,208,199
/ 02 ATTORNEY GENERAL'S CHAMBERS	120,317,502	440,000,000	560,317,502	278,330,787	281,986,715
/ 03 ADMINISTRATOR GENERAL'S CHAMBERS	5,016,274		5,016,274	4,167,329	848,945
/ 08 GOVERNANCE DEPARTMENT	25,640,142		25,640,142	6,652,429	18,987,713
/ 09 FINANCE DEPARTMENT	1,685,090		1,685,090	1,500,614	184,476
<b>HEAD TOTAL</b>	<b>349,099,914</b>	<b>445,400,000</b>	<b>794,499,914</b>	<b>477,283,866</b>	<b>317,216,048</b>

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

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>34 HUMAN RIGHTS COMMISSION</b>					
/ 01 HEADQUARTERS	14,057,466	2,321,150	16,378,616	15,194,499	1,184,117
<b>HEAD TOTAL</b>	<b>14,057,466</b>	<b>2,321,150</b>	<b>16,378,616</b>	<b>15,194,499</b>	<b>1,184,117</b>

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 Chibwasha**  
Controlling Officer

<b>36 ZAMBIA CORRECTIONAL SERVICE COMMISSION</b>					
/ 02 ZAMBIA CORRECTIONAL SERVICES COMMISSION	2,957,500		2,957,500	-	2,957,500
<b>HEAD TOTAL</b>	<b>2,957,500</b>		<b>2,957,500</b>	<b>-</b>	<b>2,957,500</b>

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

<b>77 MINISTRY OF DEFENCE</b>					
/ 01 HEADQUARTERS	145,341,119	166,735,597	312,076,716	188,957,747	123,118,969
/ 02 ZAMBIA ARMY	1,696,817,898	63,378,234	1,760,196,132	1,754,431,972	5,764,160
/ 03 ZAMBIA AIR FORCE	1,007,214,240	232,206,990	1,239,421,230	1,120,374,601	119,046,629
/ 04 ZAMBIA NATIONAL SERVICE	960,396,241	2,581,026	962,977,267	953,103,891	9,873,376
/ 05 DEFENCE FORCE MEDICAL SERVICES	3,254,799		3,254,799	2,869,569	385,230
/ 06 DEPARTMENT OF DEFENCE INTELLIGENCE	10,472,787	4,000,000	14,472,787	13,938,277	534,510
/ 08 LAND DEVELOPMENT BRANCH	50,153,216	28,000,000	78,153,216	50,059,994	28,093,222
/ 09 RESEARCH AND PLANNING	3,121,176		3,121,176	2,142,188	978,988
/ 10 FINANCE DEPARTMENT	1,787,531		1,787,531	812,591	974,940



# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>77 MINISTRY OF DEFENCE</b>					
<b>HEAD TOTAL</b>	<b>3,878,559,007</b>	<b>496,901,847</b>	<b>4,375,460,854</b>	<b>4,086,690,830</b>	<b>288,770,024</b>

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

## **78 ZAMBIA SECURITY INTELLIGENCE SERVICES - OFFICE OF THE PRESIDENT**

<b>THE PRESIDENT</b>					
/ 01 HEADQUARTERS	786,640,841	255,000,000	1,041,640,841	1,038,878,776	2,762,065
<b>HEAD TOTAL</b>	<b>786,640,841</b>	<b>255,000,000</b>	<b>1,041,640,841</b>	<b>1,038,878,776</b>	<b>2,762,065</b>

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.

**Hector M. Sikazwe**  
Controlling Officer

## **87 ANTI-CORRUPTION COMMISSION**

/ 01 HEADQUARTERS	81,152,236	3,500,000	84,652,236	69,934,625	14,717,611
<b>HEAD TOTAL</b>	<b>81,152,236</b>	<b>3,500,000</b>	<b>84,652,236</b>	<b>69,934,625</b>	<b>14,717,611</b>

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.

**Rosemary Nkonde Khuzwayo (Mrs)**  
Controlling Officer

## **88 OFFICE OF THE PRESIDENT - MUCHINGA PROVINCE**

/ 01 HEADQUARTERS	9,594,587		9,594,587	7,943,542	1,651,045
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	2,902,959		2,902,959	2,406,411	496,548
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	260,020		260,020	23,475	236,545
/ 09 BUILDINGS DEPARTMENT	3,983,784		3,983,784	2,572,758	1,411,026
/ 16 FORESTRY DEPARTMENT	4,216,144		4,216,144	3,391,968	824,176
/ 17 LANDS DEPARTMENT	1,481,596		1,481,596	1,464,085	17,511
/ 18 SURVEY DEPARTMENT	1,836,161		1,836,161	1,621,232	214,929
/ 19 WATER AFFAIRS DEPARTMENT	2,838,411		2,838,411	2,399,924	438,487
/ 23 LABOUR AND FACTORIES	1,341,481		1,341,481	1,046,399	295,082

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>88 OFFICE OF THE PRESIDENT - MUCHINGA PROVINCE</b>					
DEPARTMENT					
/ 24 SOCIAL WELFARE DEPARTMENT	2,449,887		2,449,887	2,110,802	339,085
/ 25 CULTURAL SERVICES DEPARTMENT	1,138,479		1,138,479	880,325	258,154
/ 35 CIVIL AVIATION DEPARTMENT	50,000		50,000	14,577	35,423
/ 36 METEOROLOGICAL DEPARTMENT	690,051		690,051	435,757	254,294
/ 37 SMART ZAMBIA	143,000		143,000	32,445	110,555
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	3,677,182		3,677,182	3,253,819	423,363
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,278,714		1,278,714	1,030,547	248,167
/ 42 RESETTLEMENT DEPARTMENT	1,222,034		1,222,034	476,291	745,743
/ 43 CHILD AFFAIRS DEPARTMENT	773,441		773,441	484,770	288,671
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,376,005		1,376,005	951,602	424,403
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	898,839		898,839	650,616	248,223
/ 48 SPORTS DEPARTMENT	881,525		881,525	571,081	310,444
/ 49 PROVINCIAL PLANNING	1,361,000		1,361,000	843,755	517,245
/ 52 DISTRICT ADMINISTRATION	11,035,298		11,035,298	9,518,438	1,516,860
/ 53 INTERNAL AUDIT DEPARTMENT	435,686		435,686	308,924	126,762
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	588,370		588,370	371,304	217,066
/ 56 GOVERNMENT TRANSPORT CONTROL	164,093		164,093	37,195	126,898
/ 57 FINANCE DEPARTMENT	2,277,286		2,277,286	2,040,646	236,640
<b>HEAD TOTAL</b>	<b>58,896,033</b>		<b>58,896,033</b>	<b>46,882,687</b>	<b>12,013,346</b>

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.

**Capt.Davison Kabanda Mulenga**  
**Controlling Officer**

## 89 MINISTRY OF AGRICULTURE

/ 01 HEADQUARTERS	6,524,491		6,524,491	4,810,166	1,714,325
/ 02 HUMAN RESOURCES AND ADMINISTRATION	7,115,172		7,115,172	5,158,227	1,956,945
/ 03 POLICY AND PLANNING DEPARTMENT	1,204,618,356	36,867,267	1,241,485,623	229,729,031	1,011,756,592
/ 04 AGRICULTURE DEPARTMENT	10,316,290		10,316,290	6,202,821	4,113,469
/ 05 ZAMBIA AGRICULTURAL RESEARCH INSTITUTE	23,576,431		23,576,431	17,190,708	6,385,723
/ 06 INTERNAL AUDIT DEPARTMENT	1,130,739		1,130,739	832,902	297,837
/ 09 AGRIBUSINESS AND MARKETING DEPARTMENT	1,774,553,398	1,792,589,617	3,567,143,015	2,388,389,345	1,178,753,670
/ 11 SEED CONTROL AND CERTIFICATION INSTITUTE	10,497,927		10,497,927	5,669,071	4,828,856
/ 12 NATIONAL AGRICULTURE INFORMATION SERVICE	6,171,837		6,171,837	3,079,080	3,092,757
/ 13 AGRICULTURE RESEARCH STATIONS	7,020,069		7,020,069	429,000	6,591,069

# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>89 MINISTRY OF AGRICULTURE</b>					
/ 16 COPPERBELT PROVINCE - PROVINCIAL AGRICULTURE	36,721,042		36,721,042	25,757,390	10,963,652
/ 17 COPPERBELT PROVINCE - DISTRICT AGRICULTURE	2,057,395		2,057,395	270,000	1,787,395
/ 18 CENTRAL PROVINCE - PROVINCIAL AGRICULTURE	42,472,248		42,472,248	29,896,194	12,576,054
/ 19 CENTRAL PROVINCE - DISTRICT AGRICULTURE	2,480,620		2,480,620	331,500	2,149,120
/ 20 SOUTHERN PROVINCE - PROVINCIAL AGRICULTURE	62,598,731		62,598,731	44,319,618	18,279,113
/ 21 SOUTHERN PROVINCE - DISTRICT AGRICULTURE	2,854,967		2,854,967	357,500	2,497,467
/ 22 NORTHERN PROVINCE - PROVINCIAL AGRICULTURE	33,614,715		33,614,715	23,678,538	9,936,177
/ 23 NORTHERN PROVINCE - DISTRICT AGRICULTURE	2,500,373		2,500,373	326,500	2,173,873
/ 24 WESTERN PROVINCE - PROVINCIAL AGRICULTURE	38,723,002		38,723,002	27,351,801	11,371,201
/ 25 WESTERN PROVINCE - DISTRICT AGRICULTURE	3,342,581		3,342,581	440,000	2,902,581
/ 26 EASTERN PROVINCE - PROVINCIAL AGRICULTURE	38,626,165		38,626,165	27,264,718	11,361,447
/ 27 EASTERN PROVINCE - DISTRICT AGRICULTURE	2,940,352		2,940,352	392,500	2,547,852
/ 28 NORTH- WESTERN PROVINCE - PROVINCIAL AGRICULTURE	40,436,030		40,436,030	28,562,212	11,873,818
/ 29 NORTH- WESTERN - DISTRICT AGRICULTURE C	2,313,884		2,313,884	302,500	2,011,384
/ 30 LUAPULA PROVINCE - PROVINCIAL AGRICULTURE	36,781,926	387,775	37,169,701	26,318,687	10,851,014
/ 31 LUAPULA PROVINCE - DISTRICT AGRICULTURE	2,276,384		2,276,384	332,000	1,944,384
/ 32 LUSAKA PROVINCE - PROVINCIAL AGRICULTURE	24,828,376		24,828,376	17,505,994	7,322,382
/ 33 LUSAKA PROVINCE - DISTRICT AGRICULTURE	1,564,424		1,564,424	192,500	1,371,924
/ 34 AGRICULTURAL TRAINING INSTITUTIONS	26,359,754		26,359,754	16,576,433	9,783,321
/ 36 MUCHINGA PROVINCE - PROVINCIAL AGRICULTURE	23,788,272		23,788,272	16,786,999	7,001,273
/ 37 MUCHINGA PROVINCE - DISTRICT AGRICULTURE	1,905,651		1,905,651	227,000	1,678,651
/ 39 FINANCE DEPARTMENT	4,074,256		4,074,256	1,695,038	2,379,218
<b>HEAD TOTAL</b>	<b>3,484,785,858</b>	<b>1,829,844,659</b>	<b>5,314,630,517</b>	<b>2,950,375,972</b>	<b>2,364,254,545</b>

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.

**Songwayo Zyambo**  
Controlling Officer

# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>90 OFFICE OF THE PRESIDENT - LUSAKA PROVINCE</b>					
/ 01 HEADQUARTERS	9,279,289	-	9,279,289	8,550,339	728,950
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	2,509,368		2,509,368	2,509,317	51
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	161,498		161,498	161,100	398
/ 08 ROADS DEPARTMENT	300,000		300,000	-	300,000
/ 16 FORESTRY DEPARTMENT	4,446,691	-	4,446,691	731,461	3,715,230
/ 18 SURVEY DEPARTMENT	2,390,832		2,390,832	2,057,114	333,718
/ 23 LABOUR AND FACTORIES DEPARTMENT	2,292,206		2,292,206	2,277,207	14,999
/ 24 SOCIAL WELFARE DEPARTMENT	3,603,448		3,603,448	3,566,348	37,100
/ 25 CULTURAL SERVICES DEPARTMENT	1,078,763		1,078,763	118,500	960,263
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	5,907,526		5,907,526	5,877,981	29,545
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,158,271		1,158,271	127,144	1,031,127
/ 42 RESETTLEMENT DEPARTMENT	916,819		916,819	826,216	90,603
/ 43 CHILD AFFAIRS DEPARTMENT	549,777		549,777	548,896	881
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	907,368		907,368	903,318	4,050
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,770,602		1,770,602	1,759,249	11,353
/ 48 SPORTS DEPARTMENT	608,989		608,989	606,528	2,461
/ 49 PROVINCIAL PLANNING UNIT	906,916		906,916	887,478	19,438
/ 52 DISTRICT ADMINISTRATION	17,985,579	-	17,985,579	17,142,002	843,577
/ 53 INTERNAL AUDIT DEPARTMENT	649,613		649,613	649,518	95
/ 55 PROCUREMENT AND SUPPLIES UNIT	649,234		649,234	127,400	521,834
/ 56 HOUSING & INFRASTRUCTURE DEVELOPMENT DEP	230,380		230,380	210,740	19,640
/ 57 FINANCE DEPARTMENT	4,871,869		4,871,869	417,000	4,454,869
/ 62 DEPARTMENT OF PUBLIC INFRASTRUCTURE	157,445		157,445	141,964	15,481
/ 63 PREVENTIVE MAINTENANCE AND SERVICES	9,661,074		9,661,074	9,612,074	49,000
/ 64 WATER RESOURCES DEVELOPMENT	5,271,167		5,271,167	5,256,085	15,082
<b>HEAD TOTAL</b>	<b>78,264,724</b>	<b>-</b>	<b>78,264,724</b>	<b>65,064,978</b>	<b>13,199,746</b>

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

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>91 OFFICE OF THE PRESIDENT - COPPERBELT PROVINCE</b>					
/ 01 HEADQUARTERS	8,722,364	1,781,517	10,503,881	10,237,871	266,010
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	4,417,632		4,417,632	172,530	4,245,102
/ 03 RURAL ROADS DEPARTMENT	206,313		206,313	206,313	-
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	155,651		155,651	88,369	67,282
/ 09 BUILDINGS DEPARTMENT	8,419,209		8,419,209	8,301,910	117,299
/ 16 FORESTRY DEPARTMENT	6,406,160	-	6,406,160	6,321,911	84,249
/ 17 LANDS DEPARTMENT	2,411,176	-	2,411,176	2,131,416	279,760
/ 18 SURVEY DEPARTMENT	1,461,488	-	1,461,488	1,429,115	32,373
/ 19 WATER AFFAIRS DEPARTMENT	5,315,175		5,315,175	5,125,078	190,097
/ 23 LABOUR AND FACTORIES DEPARTMENT	3,315,031		3,315,031	3,224,883	90,148
/ 24 SOCIAL WELFARE DEPARTMENT	3,952,741		3,952,741	3,933,194	19,547
/ 25 CULTURAL SERVICES DEPARTMENT	600,378		600,378	528,053	72,325
/ 35 CIVIL AVIATION DEPARTMENT	688,977		688,977	663,815	25,162
/ 36 METEOROLOGICAL DEPARTMENT	1,245,231		1,245,231	1,184,225	61,006
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	8,183,024		8,183,024	8,118,330	64,694
/ 41 YOUTH DEVELOPMENT DEPARTMENT	734,981		734,981	667,217	67,764
/ 42 RESETTLEMENT DEPARTMENT	892,700		892,700	712,588	180,112
/ 43 CHILD AFFAIRS DEPARTMENT	386,685		386,685	362,090	24,595
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	754,259		754,259	683,243	71,016
/ 45 FACTORIES DEPARTMENT	393,863		393,863	367,485	26,378
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	963,695		963,695	925,287	38,408
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	76,051	-	76,051	44,747	31,304
/ 48 SPORTS DEPARTMENT	174,890		174,890	145,951	28,939
/ 49 PROVINCIAL PLANNING UNIT	891,229		891,229	715,791	175,438
/ 52 DISTRICT ADMINISTRATION	12,310,387	-	12,310,387	11,522,000	788,387
/ 53 INTERNAL AUDIT DEPARTMENT	726,317		726,317	665,578	60,739
/ 54 PROCUREMENT AND SUPPLIES UNIT	1,471,120		1,471,120	1,399,217	71,903
/ 55 LANDS AND DEEDS DEPARTMENT	1,003,817	-	1,003,817	934,457	69,360
/ 56 FINANCE DEPARTMENT	2,941,330	-	2,941,330	2,934,017	7,313
<b>HEAD TOTAL</b>	<b>79,221,874</b>	<b>1,781,517</b>	<b>81,003,391</b>	<b>73,746,682</b>	<b>7,256,709</b>

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

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>92 OFFICE OF THE PRESIDENT - CENTRAL PROVINCE</b>					
/ 01 HEADQUARTERS	14,826,640	350,917	15,177,557	14,620,225	557,332
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	1,758,488		1,758,488	1,674,955	83,533
/ 08 ROADS DEPARTMENT	798,815		798,815	798,814	1
/ 09 BUILDINGS DEPARTMENT	6,092,225		6,092,225	5,976,270	115,955
/ 16 FORESTRY DEPARTMENT	6,158,476		6,158,476	6,059,265	99,211
/ 17 LANDS DEPARTMENT	1,091,207		1,091,207	1,011,005	80,202
/ 18 SURVEY DEPARTMENT	2,518,569		2,518,569	2,435,851	82,718
/ 19 WATER AFFAIRS DEPARTMENT	968,991		968,991	657,736	311,255
/ 23 LABOUR DEPARTMENT	2,770,553		2,770,553	2,682,420	88,133
/ 24 SOCIAL WELFARE DEPARTMENT	2,375,229		2,375,229	2,215,810	159,419
/ 25 CULTURAL SERVICES DEPARTMENT	778,807		778,807	686,818	91,989
/ 26 CHIEFS AND TRADITIONAL AFFAIRS DEPARTMEN	131,580		131,580	83,255	48,325
/ 36 METEOROLOGICAL DEPARTMENT	1,276,340		1,276,340	1,207,683	68,657
/ 37 ROAD TRAFFIC	295,703		295,703	295,702	1
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	5,781,239		5,781,239	5,564,963	216,276
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,438,061		1,438,061	1,320,468	117,593
/ 42 RESETTLEMENT DEPARTMENT	2,513,891		2,513,891	2,279,256	234,635
/ 43 CHILD AFFAIRS DEPARTMENT	673,560		673,560	571,561	101,999
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,747,467		1,747,467	1,677,240	70,227
/ 45 FACTORIES DEPARTMENT	684,305		684,305	584,520	99,785
/ 46 PHYSICAL PLANNING & HOUSING DEPARTMENT	1,759,516		1,759,516	1,658,369	101,147
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	105,256		105,256	15,983	89,273
/ 48 SPORTS DEPARTMENT	519,539		519,539	436,472	83,067
/ 49 PROVINCIAL PLANNING UNIT	1,482,748		1,482,748	1,405,497	77,251
/ 52 DISTRICT ADMINISTRATION	12,986,498		12,986,498	11,804,122	1,182,376
/ 53 INTERNAL AUDIT DEPARTMENT	1,566,577		1,566,577	1,274,561	292,016
/ 54 PROCUREMENT AND SUPPLIES UNIT	782,841		782,841	672,898	109,943
/ 55 FINANCE DEPARTMENT	6,716,865		6,716,865	6,495,003	221,862
<b>HEAD TOTAL</b>	<b>80,599,986</b>	<b>350,917</b>	<b>80,950,903</b>	<b>76,166,720</b>	<b>4,784,183</b>

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.

**Bernad Chomba**  
Controlling Officer

# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>93 OFFICE OF THE PRESIDENT - NORTHERN PROVINCE</b>					
/ 01 HEADQUARTERS	12,607,001	-	12,607,001	11,299,162	1,307,839
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	4,307,688	-	4,307,688	4,134,318	173,370
/ 04 CHIEFS AFFAIRS	134,600	-	134,600	84,735	49,865
/ 09 BUILDINGS DEPARTMENT	6,338,422	-	6,338,422	6,065,917	272,505
/ 16 FORESTRY DEPARTMENT	4,956,015	-	4,956,015	4,876,049	79,966
/ 17 LANDS DEPARTMENT	1,108,056	-	1,108,056	1,072,334	35,722
/ 18 SURVEY DEPARTMENT	1,107,744	-	1,107,744	1,082,374	25,370
/ 19 WATER AFFAIRS DEPARTMENT	3,015,151	-	3,015,151	2,791,373	223,778
/ 23 LABOUR AND FACTORIES DEPARTMENT	581,685	-	581,685	529,602	52,083
/ 24 SOCIAL WELFARE DEPARTMENT	3,459,131	-	3,459,131	3,359,474	99,657
/ 25 CULTURAL SERVICES DEPARTMENT	638,050	-	638,050	570,240	67,810
/ 35 CIVIL AVIATION DEPARTMENT	1,063,011	-	1,063,011	930,589	132,422
/ 36 METEOROLOGICAL DEPARTMENT	456,199	-	456,199	356,583	99,616
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	8,019,186	-	8,019,186	7,755,523	263,663
/ 41 YOUTH DEVELOPMENT DEPARTMENT	633,996	-	633,996	544,181	89,815
/ 42 RESETTLEMENT DEPARTMENT	686,124	-	686,124	582,852	103,272
/ 43 CHILD AFFAIRS DEPARTMENT	392,582	-	392,582	324,391	68,191
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	865,751	-	865,751	796,174	69,577
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,371,322	-	1,371,322	1,251,899	119,423
/ 48 SPORTS DEPARTMENT	435,209	-	435,209	289,995	145,214
/ 49 PROVINCIAL PLANNING	676,838	-	676,838	587,800	89,038
/ 52 DISTRICT ADMINISTRATION	12,761,404	-	12,761,404	11,628,404	1,133,000
/ 53 INTERNAL AUDIT DEPARTMENT	380,197	-	380,197	345,336	34,861
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	641,157	32,000	673,157	623,515	49,642
/ 56 GOVERNMENT TRANSPORT CONTROL	170,307	(32,000)	138,307	133,921	4,386
/ 57 FINANCE DEPARTMENT	2,577,715	-	2,577,715	2,506,136	71,579
<b>HEAD TOTAL</b>	<b>69,384,541</b>	<b>-</b>	<b>69,384,541</b>	<b>64,522,874</b>	<b>4,861,667</b>

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.

**Royd M. Chakaba**  
Controlling Officer

# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>94 OFFICE OF THE PRESIDENT - WESTERN PROVINCE</b>					
/ 01 HEADQUARTERS	11,140,396		11,140,396	9,570,684	1,569,712
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	4,920,469		4,920,469	4,667,046	253,423
/ 09 BUILDINGS DEPARTMENT	4,766,837		4,766,837	3,715,640	1,051,197
/ 16 FORESTRY DEPARTMENT	7,326,130		7,326,130	7,182,472	143,658
/ 17 LANDS DEPARTMENT	1,471,364		1,471,364	1,399,218	72,146
/ 18 SURVEY DEPARTMENT	1,070,955		1,070,955	998,954	72,001
/ 19 WATER AFFAIRS DEPARTMENT	4,106,162		4,106,162	3,824,022	282,140
/ 23 LABOUR AND FACTORIES DEPARTMENT	2,372,384		2,372,384	2,260,827	111,557
/ 24 SOCIAL WELFARE DEPARTMENT	5,034,569		5,034,569	4,902,725	131,844
/ 25 CULTURAL SERVICES DEPARTMENT	1,962,812		1,962,812	1,785,358	177,454
/ 35 CIVIL AVIATION DEPARTMENT	1,144,703		1,144,703	984,748	159,955
/ 36 METEOROLOGICAL DEPARTMENT	1,293,659		1,293,659	1,081,649	212,010
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	10,357,606		10,357,606	10,197,343	160,263
/ 41 YOUTH DEVELOPMENT DEPARTMENT	876,442		876,442	786,908	89,534
/ 42 RESETTLEMENT DEPARTMENT	877,888		877,888	751,016	126,872
/ 43 CHILD AFFAIRS DEPARTMENT	817,070		817,070	679,255	137,815
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,182,319		1,182,319	1,039,784	142,535
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,125,457		1,125,457	961,443	164,014
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	250,000		250,000	30,985	219,015
/ 48 SPORTS DEPARTMENT	755,751		755,751	547,745	208,006
/ 49 PROVINCIAL PLANNING UNIT	719,656		719,656	605,597	114,059
/ 52 DISTRICT ADMINISTRATION	18,393,283		18,393,283	16,766,591	1,626,692
/ 53 INTERNAL AUDIT DEPARTMENT	823,977		823,977	684,865	139,112
/ 54 MARITIME AND INLAND WATERWAYS - DEPARTME	245,000		245,000	117,424	127,576
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	912,784		912,784	755,443	157,341
/ 56 CHIEFS AND TRADITIONAL AFFAIRS	250,000		250,000	61,923	188,077
/ 57 FINANCE DEPARTMENT	2,917,287		2,917,287	2,914,441	2,846
<b>HEAD TOTAL</b>	<b>87,114,960</b>		<b>87,114,960</b>	<b>79,274,105</b>	<b>7,840,855</b>

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.

**Daniel Bukali**  
**Controlling Officer**



# Ministry of Finance

## **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>95 OFFICE OF THE PRESIDENT - EASTERN PROVINCE</b>					
/ 01 HEADQUARTERS	13,543,005	-	13,543,005	12,044,624	1,498,381
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	2,725,502		2,725,502	2,444,429	281,073
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	77,029		77,029	29,777	47,252
/ 09 BUILDINGS DEPARTMENT	5,556,908		5,556,908	5,031,148	525,760
/ 16 FORESTRY DEPARTMENT	7,556,887		7,556,887	6,684,873	872,014
/ 17 LANDS DEPARTMENT	2,510,295		2,510,295	2,451,660	58,635
/ 18 SURVEY DEPARTMENT	1,137,093		1,137,093	1,080,452	56,641
/ 19 WATER AFFAIRS DEPARTMENT	3,550,902		3,550,902	3,169,517	381,385
/ 23 LABOUR AND FACTORIES DEPARTMENT	1,073,386		1,073,386	973,888	99,498
/ 24 SOCIAL WELFARE DEPARTMENT	4,636,231		4,636,231	4,222,789	413,442
/ 25 CULTURAL SERVICES DEPARTMENT	629,752		629,752	569,191	60,561
/ 35 CIVIL AVIATION DEPARTMENT	562,921		562,921	520,229	42,692
/ 36 METEOROLOGICAL DEPARTMENT	1,219,877		1,219,877	1,097,863	122,014
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	10,307,688		10,307,688	9,396,215	911,473
/ 41 YOUTH DEVELOPMENT DEPARTMENT	491,900		491,900	437,643	54,257
/ 42 RESETTLEMENT DEPARTMENT	598,152		598,152	523,453	74,699
/ 43 CHILD AFFAIRS DEPARTMENT	318,565		318,565	277,355	41,210
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	562,999		562,999	487,885	75,114
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	762,059		762,059	646,942	115,117
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	30,573		30,573	24,556	6,017
/ 48 SPORTS DEPARTMENT	542,364		542,364	484,000	58,364
/ 49 PROVINCIAL PLANNING UNIT	167,760		167,760	167,520	240
/ 52 DISTRICT ADMINISTRATION	11,443,276	-	11,443,276	9,598,907	1,844,369
/ 53 INTERNAL AUDIT DEPARTMENT	555,291		555,291	515,734	39,557
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	45,744		45,744	22,000	23,744
/ 56 FINANCE DEPARTMENT	1,875,005	-	1,875,005	1,733,259	141,746
<b>HEAD TOTAL</b>	<b>72,481,164</b>	<b>-</b>	<b>72,481,164</b>	<b>64,635,908</b>	<b>7,845,256</b>

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.

**Veronica Mwiche (Mrs)**  
**Controlling Officer**

**STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>96 OFFICE OF THE PRESIDENT - LUAPULA PROVINCE</b>					
/ 01 HEADQUARTERS	11,207,922		11,207,922	8,676,652	2,531,270
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	3,557,530		3,557,530	2,995,299	562,231
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	181,552		181,552	41,406	140,146
/ 09 PREVENTIVE MAINTENANCE DEPARTMENT	7,053,324		7,053,324	6,174,053	879,271
/ 16 FORESTRY DEPARTMENT	7,623,032		7,623,032	7,151,417	471,615
/ 17 LANDS DEPARTMENT	2,642,321		2,642,321	2,566,933	75,388
/ 18 SURVEY DEPARTMENT	1,420,997		1,420,997	1,337,342	83,655
/ 19 WATER RESOURCES DEVELOPMENT DEPARTMENT	3,779,049		3,779,049	3,052,168	726,881
/ 23 LABOUR AND FACTORIES DEPARTMENT	1,455,012		1,455,012	1,273,844	181,168
/ 24 SOCIAL WELFARE DEPARTMENT	3,736,665		3,736,665	3,376,846	359,819
/ 25 CULTURAL SERVICES DEPARTMENT	1,080,777		1,080,777	965,487	115,290
/ 35 CIVIL AVIATION DEPARTMENT	777,768		777,768	740,097	37,671
/ 36 METEOROLOGICAL DEPARTMENT	764,824		764,824	679,952	84,872
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	8,944,032		8,944,032	8,444,843	499,189
/ 41 YOUTH DEVELOPMENT DEPARTMENT	690,871		690,871	620,482	70,389
/ 42 RESETTLEMENT DEPARTMENT	805,106		805,106	538,672	266,434
/ 43 CHILD AFFAIRS DEPARTMENT	416,038		416,038	398,717	17,321
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	735,946		735,946	590,150	145,796
/ 46 PHYSICAL PLANNING AND HOUSING DEPARTMENT	1,352,663		1,352,663	1,150,838	201,825
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	62,889		62,889	31,942	30,947
/ 48 SPORTS DEPARTMENT	456,225		456,225	433,284	22,941
/ 49 PROVINCIAL PLANNING UNIT	652,941		652,941	511,312	141,629
/ 52 DISTRICT ADMINISTRATION	12,334,761		12,334,761	11,613,447	721,314
/ 53 INTERNAL AUDIT DEPARTMENT	678,885		678,885	579,545	99,340
/ 55 PROCUREMENT AND SUPPLIES DEPARTMENT	868,864		868,864	768,844	100,020
/ 56 FINANCE DEPARTMENT	2,487,426		2,487,426	2,366,803	120,623
<b>HEAD TOTAL</b>	<b>75,767,420</b>		<b>75,767,420</b>	<b>67,080,375</b>	<b>8,687,045</b>

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**

# Ministry of Finance

## STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>97 OFFICE OF THE PRESIDENT - NORTH-WESTERN</b>					
/ 01 HEADQUARTERS	6,760,829	-	6,760,829	6,520,893	239,936
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES	3,747,201		3,747,201	3,487,962	259,239
/ 09 BUILDINGS DEPARTMENT	5,033,478		5,033,478	4,758,048	275,430
/ 16 FORESTRY DEPARTMENT	8,556,816	350,000	8,906,816	8,579,702	327,114
/ 17 LANDS DEPARTMENT	2,377,101	-	2,377,101	2,296,403	80,698
/ 18 SURVEY DEPARTMENT	1,805,660	-	1,805,660	1,789,545	16,115
/ 19 WATER AFFAIRS DEPARTMENT	4,387,425	(200,000)	4,187,425	3,932,743	254,682
/ 23 LABOUR AND FACTORIES DEPARTMENT	2,030,705		2,030,705	1,923,471	107,234
/ 24 SOCIAL WELFARE DEPARTMENT	3,663,342		3,663,342	3,411,248	252,094
/ 25 CULTURAL SERVICES DEPARTMENT	924,135		924,135	783,967	140,168
/ 35 CIVIL AVIATION DEPARTMENT	659,813		659,813	533,364	126,449
/ 36 METEOROLOGICAL DEPARTMENT	702,527		702,527	126,300	576,227
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	7,774,665		7,774,665	7,330,596	444,069
/ 41 YOUTH DEVELOPMENT DEPARTMENT	631,299		631,299	108,560	522,739
/ 42 RESETTLEMENT DEPARTMENT	1,022,760	(150,000)	872,760	713,922	158,838
/ 43 CHILD AFFAIRS DEPARTMENT	459,585		459,585	368,291	91,294
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	691,254		691,254	584,113	107,141
/ 46 PHYSICAL PLANNING & HOUSING DEPARTMENT	1,080,017		1,080,017	978,165	101,852
/ 47 GOVERNMENT TRANSPORT CONTROL UNIT	50,000		50,000	49,988	12
/ 48 SPORTS DEPARTMENT	338,206		338,206	258,453	79,753
/ 49 PROVINCIAL PLANNING UNIT	600,000	-	600,000	599,919	81
/ 51 PROVINCIAL ACCOUNTING UNIT	500,000	-	500,000	496,880	3,120
/ 52 DISTRICT ADMINISTRATION	13,115,831		13,115,831	12,489,709	626,122
/ 53 INTERNAL AUDIT DEPARTMENT	680,006		680,006	601,223	78,783
/ 54 PROCUREMENT AND SUPPLIES UNIT	715,636		715,636	681,070	34,566
/ 58 CHIEFS & TRADITIONAL AFFAIRS	150,000		150,000	126,152	23,848
/ 59 FINANCE DEPARTMENT	1,441,560		1,441,560	1,370,738	70,822
<b>HEAD TOTAL</b>	<b>69,899,851</b>	<b>-</b>	<b>69,899,851</b>	<b>64,901,427</b>	<b>4,998,424</b>

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

## Ministry of Finance

### **STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>98 OFFICE OF THE PRESIDENT - SOUTHERN PROVINCE</b>					
/ 01 HEADQUARTERS	9,102,768	133,813	9,236,581	7,319,356	1,917,225
/ 02 ZAMBIA NEWS AND INFORMATION SERVICES DEP	4,638,782		4,638,782	3,954,677	684,105
/ 04 CHIEFS AND TRADITIONAL AFFAIRS	361,000		361,000	26,252	334,748
/ 09 BUILDINGS DEPARTMENT	6,248,531		6,248,531	5,140,774	1,107,757
/ 16 FORESTRY DEPARTMENT	7,357,529		7,357,529	6,409,784	947,745
/ 17 LANDS DEPARTMENT	2,776,103	-	2,776,103	2,134,796	641,307
/ 18 SURVEY DEPARTMENT	1,279,020		1,279,020	1,203,133	75,887
/ 19 WATER AFFAIRS DEPARTMENT	5,202,326		5,202,326	4,413,957	788,369
/ 23 LABOUR AND FACTORIES DEPARTMENT	1,912,827		1,912,827	1,521,106	391,721
/ 24 SOCIAL WELFARE DEPARTMENT	5,398,788		5,398,788	4,554,085	844,703
/ 25 CULTURAL SERVICES DEPARTMENT	1,524,376		1,524,376	1,208,556	315,820
/ 36 METEOROLOGICAL DEPARTMENT	1,340,011		1,340,011	1,012,015	327,996
/ 40 COMMUNITY DEVELOPMENT DEPARTMENT	12,770,942		12,770,942	11,272,394	1,498,548
/ 41 YOUTH DEVELOPMENT DEPARTMENT	1,140,600	-	1,140,600	888,863	251,737
/ 42 RESETTLEMENT DEPARTMENT	902,529		902,529	712,435	190,094
/ 43 CHILD AFFAIRS DEPARTMENT	750,132		750,132	536,664	213,468
/ 44 PROVINCIAL LOCAL GOVERNMENT OFFICE	1,115,599		1,115,599	732,612	382,987
/ 45 FACTORIES DEPARTMENT	322,698		322,698	173,382	149,316
/ 46 TOWN AND COUNTRY PLANNING DEPARTMENT	1,342,249		1,342,249	959,986	382,263
/ 48 SPORTS DEPARTMENT	730,210		730,210	406,049	324,161
/ 49 PROVINCIAL PLANNING UNIT	920,000		920,000	538,720	381,280
/ 52 DISTRICT ADMINISTRATION	15,061,344		15,061,344	12,693,850	2,367,494
/ 54 INTERNAL AUDIT DEPARTMENT	1,013,187		1,013,187	624,923	388,264
/ 55 PROCUREMENT AND SUPPLIES	980,883		980,883	665,190	315,693
/ 56 FINANCE DEPARTMENT	4,151,963	-	4,151,963	3,455,386	696,577
<b>HEAD TOTAL</b>	<b>88,344,397</b>	<b>133,813</b>	<b>88,478,210</b>	<b>72,558,944</b>	<b>15,919,266</b>

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 Nsama**  
**Controlling Officer**

**STATEMENT C1 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY DEPARTMENT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>99 CONSTITUTIONAL AND STATUTORY EXPENDITURE</b>					
/ 05 OTHER	100,136,628	-	100,136,628	98,354,988	1,781,640
/ 06 DEBT SERVICE	34,361,643,001	5,713,659,138	40,075,302,139	27,447,236,094	12,628,066,045
<b>HEAD TOTAL</b>	<b>34,461,779,629</b>	<b>5,713,659,138</b>	<b>40,175,438,767</b>	<b>27,545,591,081</b>	<b>12,629,847,686</b>

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. Pamu (Dr.)**  
Controlling Officer

<b>ABB TOTAL</b>	<b>66,835,143,597</b>	<b>11,682,377,619</b>	<b>78,517,521,216</b>	<b>53,668,289,635</b>	<b>24,849,231,582</b>
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## STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>03</b>	<b>NATIONAL ASSEMBLY</b>					
3400	LEGISLATION ENACTMENT	420,706,908.00	35,971,188.00	456,678,096.00	453,744,271.59	2,933,824.41
3403	Management and Support Services	27,196,024.00	400,000.00	27,596,024.00	25,270,805.56	2,325,218.44
3404	'Grants to Grant Aided Institutions	58,957,528.00	0.00	58,957,528.00	51,633,454.61	7,324,073.39
3405	PARLIAMENTARY REPRESENTATION	57,860,576.00	19,541,317.00	77,401,893.00	61,002,773.36	16,399,119.64
3417	PARLIAMENTARY BUDGET APPROVAL	28,901,575.00	0.00	28,901,575.00	28,448,269.82	453,305.18
<b>HEAD TOTAL</b>		<b>593,622,611.00</b>	<b>55,912,505.00</b>	<b>649,535,116.00</b>	<b>620,099,574.94</b>	<b>29,435,541.06</b>

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

<b>04</b>	<b>MINISTRY OF GENDER</b>					
5514	Management and Support Services	8,115,595.00	-839,000.00	7,276,595.00	6,561,829.93	714,765.07
5519	'Gender Equity and Equality	17,657,998.00	2,593,512.00	20,251,510.00	18,276,627.86	1,974,882.14
<b>HEAD TOTAL</b>		<b>25,773,593.00</b>	<b>1,754,512.00</b>	<b>27,528,105.00</b>	<b>24,838,457.79</b>	<b>2,689,647.21</b>

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. Sastone Silomba**  
Controlling Officer

<b>07</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>					
3403	Management and Support Services	26,072,881.00	17,796,575.00	43,869,456.00	42,593,713.84	1,275,742.16
3406	External Audit and Assurance	74,563,117.00	16,318,491.15	90,881,608.15	80,117,102.53	10,764,505.62
<b>HEAD TOTAL</b>		<b>100,635,998.00</b>	<b>34,115,066.15</b>	<b>134,751,064.15</b>	<b>122,710,816.37</b>	<b>12,040,247.78</b>

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.

**Clare Mwamba M. Mazimba**  
Controlling Officer

## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>08</b>	<b>CABINET OFFICE - OFFICE OF THE PRESIDENT</b>					
3403	Management and Support Services	34,348,340.00	0.00	34,348,340.00	31,911,102.41	2,437,237.59
3407	Public Service Leadership	4,057,143.00	0.00	4,057,143.00	4,057,142.65	0.35
3408	Public Service Management Development &	28,928,805.00	0.00	28,928,805.00	26,125,414.81	2,803,390.19
3409	Policy Analysis and Coordination	8,654,541.00	0.00	8,654,541.00	6,328,844.28	2,325,696.72
3418	State and Presidential Affairs	167,413,659.00	150,000,000.00	317,413,659.00	305,089,191.92	12,324,467.08
3419	Remuneration Management	5,999,556.00	0.00	5,999,556.00	4,752,887.04	1,246,668.96
<b>HEAD TOTAL</b>		<b>249,402,044.00</b>	<b>150,000,000.00</b>	<b>399,402,044.00</b>	<b>378,264,583.11</b>	<b>21,137,460.89</b>

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**

<b>09</b>	<b>TEACHING SERVICE COMMISSION - OFFICE OF THE PRESIDENT</b>					
5514	Management and Support Services	2,597,810.00	0.00	2,597,810.00	2,117,005.79	480,804.21
5520	Teaching Service Human Resource Managem	4,910,442.00	0.00	4,910,442.00	4,688,465.55	221,976.45
<b>HEAD TOTAL</b>		<b>7,508,252.00</b>	<b>0.00</b>	<b>7,508,252.00</b>	<b>6,805,471.34</b>	<b>702,780.66</b>

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.

**Zechariah Luhanga**  
**Controlling Officer**

## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>13</b>	<b>MINISTRY OF CHIEFS AND TRADITIONAL AFFAIRS</b>					
5514	Management and Support Services	39,895,454.00	0.00	39,895,454.00	35,233,589.00	4,661,865.00
5521	Customary Governance	67,154,731.00	20,720,000.00	87,874,731.00	77,324,731.00	10,550,000.00
5522	Preservation and Promotion of Tradition	720,000.00	-720,000.00	0.00	0.00	0.00
<b>HEAD TOTAL</b>		<b>107,770,185.00</b>	<b>20,000,000.00</b>	<b>127,770,185.00</b>	<b>112,558,320.00</b>	<b>15,211,865.00</b>

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 (Mrs)**  
**Controlling Officer**

<b>14</b>	<b>MINISTRY OF MINES AND MINERALS DEVELOPMENT</b>					
2107	Management and Support Services	13,356,611.00	0.00	13,356,611.00	12,600,413.15	756,197.85
2108	Geological Survey	23,774,666.00	3,091,727.00	26,866,393.00	23,815,824.51	3,050,568.49
2109	Mines Safety	159,778,431.00	0.00	159,778,431.00	47,976,491.93	111,801,939.07
2110	Mines Development	12,493,360.00	1,063,868.00	13,557,228.00	12,967,843.00	589,385.00
2138	Support to Mining Bureau	70,000.00	0.00	70,000.00	67,241.92	2,758.08
2139	Geological Survey	140,000.00	0.00	140,000.00	139,999.49	0.51
<b>HEAD TOTAL</b>		<b>209,613,068.00</b>	<b>4,155,595.00</b>	<b>213,768,663.00</b>	<b>97,567,814.00</b>	<b>116,200,849.00</b>

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**



## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>19</b>	<b>DISASTER MANAGEMENT AND MITIGATION UNIT</b>					
3401	Disaster Risk Management	5,515,513.00	450,000,000.00	455,515,513.00	302,846,709.53	152,668,803.47
3402	Disaster and Humanitarian Operations Man	9,691,784.00	0.00	9,691,784.00	9,691,523.00	261.00
3403	Management and Support Services	8,599,936.00	0.00	8,599,936.00	7,977,439.94	622,496.06
<b>HEAD TOTAL</b>		<b>23,807,233.00</b>	<b>450,000,000.00</b>	<b>473,807,233.00</b>	<b>320,515,672.47</b>	<b>153,291,560.53</b>

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**

### **25 LOCAL GOVERNMENT SERVICE COMMISSION**

5514	Management and Support Services	2,109,355.00	250,000.00	2,359,355.00	2,321,972.29	37,382.71
5523	Human Resource Management	6,753,269.00	0.00	6,753,269.00	6,419,335.02	333,933.98
<b>HEAD TOTAL</b>		<b>8,862,624.00</b>	<b>250,000.00</b>	<b>9,112,624.00</b>	<b>8,741,307.31</b>	<b>371,316.69</b>

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, FZHRM**  
**Controlling Officer**

## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>29</b>	<b>MINISTRY OF LOCAL GOVERNMENT AND HOUSING</b>					
5514	Management and Support Services	23,105,587.00	0.00	23,105,587.00	20,596,866.31	2,508,720.69
5524	Human Settlements Planning and Regulatio	6,157,043.00	0.00	6,157,043.00	2,573,183.45	3,583,859.55
5525	Local Governance	1,444,647,886.00	159,018,047.00	1,603,665,933.00	1,602,559,911.44	1,106,021.56
5526	Municipal Infrastructure & Support Deliv	30,672,158.00	0.00	30,672,158.00	22,671,982.43	8,000,175.57
<b>HEAD TOTAL</b>		<b>1,504,582,674.00</b>	<b>159,018,047.00</b>	<b>1,663,600,721.00</b>	<b>1,648,401,943.63</b>	<b>15,198,777.37</b>

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.

**Qs. Mathew Ngulube**  
**Controlling Officer**

<b>32</b>	<b>MINISTRY OF NATIONAL GUIDANCE AND RELIGIOUS AFFAIRS</b>					
3403	Management and Support Services	10,804,560.00	0.00	10,804,560.00	10,342,107.81	462,452.19
3410	National Value, Principles and Guidance	4,092,133.00	0.00	4,092,133.00	3,972,045.75	120,087.25
3411	Christian and Religious Affairs	2,183,445.00	0.00	2,183,445.00	2,048,837.90	134,607.10
<b>HEAD TOTAL</b>		<b>17,080,138.00</b>	<b>0.00</b>	<b>17,080,138.00</b>	<b>16,362,991.46</b>	<b>717,146.54</b>

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 J. Sikwela**  
**Controlling Officer**

<b>33</b>	<b>MINISTRY OF COMMERCE, TRADE AND INDUSTRY</b>					
2107	Management and Support Services	161,297,918.80	0.00	161,297,918.80	69,407,311.65	91,890,607.15
2111	Competition and Consumer Welfare	33,870,620.00	0.00	33,870,620.00	33,868,119.60	2,500.40
2112	Standards and Quality Assurance	102,303,106.00	2,083,333.00	104,386,439.00	104,310,723.29	75,715.71
2113	Industrial and Enterprise Development	191,489,858.00	0.00	191,489,858.00	119,076,896.38	72,412,961.62
2114	Trade Facilitation, Promotion and Market	319,086,527.28	0.00	319,086,527.28	51,154,302.73	267,932,224.55

## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>33 MINISTRY OF COMMERCE, TRADE AND INDUSTRY</b>					
<b>HEAD TOTAL</b>	<b>808,048,030.08</b>	<b>2,083,333.00</b>	<b>810,131,363.08</b>	<b>377,817,353.65</b>	<b>432,314,009.43</b>

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.

**Mushuma Mulenga**  
**Controlling Officer**

### **37 MINISTRY OF FINANCE**

3403	Management and Support Services	1,063,539,303.00	586,603,844.72	1,650,143,147.72	1,206,245,387.19	443,897,760.53
3420	Economic Management	53,775,850.00	338,223.00	54,114,073.00	52,495,091.71	1,618,981.29
3421	Fiscal Management	962,379,531.00	2,143,900.00	964,523,431.00	959,780,610.13	4,742,820.87
3422	Public Financial Management	2,060,351,681.00	5,446,017,536.00	7,506,369,217.00	5,230,336,423.05	2,276,032,793.95
3423	Internal Audit and Risk Management	49,452,392.00	65,428.00	49,517,820.00	49,180,762.74	337,057.26
3424	Procurement and Stores Management	44,695,121.00	0.00	44,695,121.00	41,383,678.61	3,311,442.39
<b>HEAD TOTAL</b>		<b>4,234,193,878.00</b>	<b>6,035,168,931.72</b>	<b>10,269,362,809.72</b>	<b>7,539,421,953.43</b>	<b>2,729,940,856.29</b>

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**

### **38 MINISTRY OF DEVELOPMENT PLANNING**

3403	Management and Support Services	8,551,330.00	0.00	8,551,330.00	7,907,651.26	643,678.74
3412	Development Planning Coordination	515,162,330.00	156,048,755.00	671,211,085.00	584,311,564.57	86,899,520.43
3413	Monitoring and Evaluation	5,619,811.00	0.00	5,619,811.00	4,881,997.41	737,813.59
<b>HEAD TOTAL</b>		<b>529,333,471.00</b>	<b>156,048,755.00</b>	<b>685,382,226.00</b>	<b>597,101,213.24</b>	<b>88,281,012.76</b>

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**

## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>39</b>	<b>SMART ZAMBIA INSTITUTE</b>					
3403	Management and Support Services	20,823,751.00	0.00	20,823,751.00	16,260,881.89	4,562,869.11
3415	Electronic Government	9,729,200.00	0.00	9,729,200.00	9,018,603.64	710,596.36
3416	ICT Systems	1,161,950,510.00	5,255,160.00	1,167,205,670.00	73,308,527.71	1,093,897,142.29
<b>HEAD TOTAL</b>		<b>1,192,503,461.00</b>	<b>5,255,160.00</b>	<b>1,197,758,621.00</b>	<b>98,588,013.24</b>	<b>1,099,170,607.76</b>

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 Phiri**  
**Controlling Officer**

#### **44 MINISTRY OF LABOUR AND SOCIAL SECURITY**

5514	Management and Support Services	14,230,120.00	400,000.00	14,630,120.00	13,479,603.16	1,150,516.84
5527	Labour and Productivity Services	13,465,992.00	1,200,000.00	14,665,992.00	13,671,159.61	994,832.39
5528	Social Security Services	3,378,142.00	-1,478,326.00	1,899,816.00	1,670,187.37	229,628.63
5529	Occupational Safety and Health	1,899,816.00	1,478,326.00	3,378,142.00	2,838,957.21	539,184.79
<b>HEAD TOTAL</b>		<b>32,974,070.00</b>	<b>1,600,000.00</b>	<b>34,574,070.00</b>	<b>31,659,907.35</b>	<b>2,914,162.65</b>

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 Kaziya**  
**Controlling Officer**

## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>45</b>	<b>MINISTRY OF COMMUNITY DEVELOPMENT AND SOCIAL SERVICES</b>					
5451	Social Assistance	1,070,246,864.00	335,000,000.00	1,405,246,864.00	811,350,356.58	593,896,507.42
5452	Social Welfare	39,576,843.00	33,350,000.00	72,926,843.00	38,493,973.09	34,432,869.91
5453	Community Development	281,420,185.00	60,483,000.00	341,903,185.00	328,781,643.46	13,121,541.54
5454	Non-Governmental Regulation and Standard	5,874,533.00	0.00	5,874,533.00	4,641,790.94	1,232,742.06
5514	Management and Support Services	33,802,051.00	0.00	33,802,051.00	26,581,581.93	7,220,469.07
<b>HEAD TOTAL</b>		<b>1,430,920,476.00</b>	<b>428,833,000.00</b>	<b>1,859,753,476.00</b>	<b>1,209,849,346.00</b>	<b>649,904,130.00</b>

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 Kabanba**  
**Controlling Officer**

<b>46</b>	<b>MINISTRY OF HEALTH</b>					
5514	Management and Support Services	638,825,971.57	16,207,427.00	655,033,398.57	567,363,876.85	87,669,521.72
5531	Primary Health Services	5,005,196,499.94	1,041,056,613.00	6,046,253,112.94	4,498,802,810.77	1,547,450,302.17
5532	Hospital Services	2,887,617,851.90	0.00	2,887,617,851.90	1,956,649,698.50	930,968,153.40
5533	Central Technical Services	25,636,579.00	0.00	25,636,579.00	13,010,243.34	12,626,335.66
5534	Human Resource Development	99,104,140.99	0.00	99,104,140.99	80,877,264.70	18,226,876.29
<b>HEAD TOTAL</b>		<b>8,656,381,043.40</b>	<b>1,057,264,040.00</b>	<b>9,713,645,083.40</b>	<b>7,116,703,894.16</b>	<b>2,596,941,189.24</b>

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 Ngulube**  
**Controlling Officer**

## Ministry of Finance

### **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>51</b>	<b>MINISTRY OF TRANSPORT AND COMMUNICATION</b>					
2107	Management and Support Services	19,728,543.00	0.00	19,728,543.00	17,641,786.98	2,086,756.02
2115	Air, Road, Rail and Water Services	191,021,229.00	38,000,000.00	229,021,229.00	221,952,552.92	7,068,676.08
2116	Meteorological Services	5,619,874.00	0.00	5,619,874.00	4,982,672.32	637,201.68
2117	Information, Communication Technology	940,353,633.00	166,590,018.00	1,106,943,651.00	139,215,958.78	967,727,692.22
<b>HEAD TOTAL</b>		<b>1,156,723,279.00</b>	<b>204,590,018.00</b>	<b>1,361,313,297.00</b>	<b>383,792,971.00</b>	<b>977,520,326.00</b>

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**

### **52 MINISTRY OF WATER DEVELOPMENT, SANITATION**

2107	Management and Support Services	24,938,280.00	0.00	24,938,280.00	17,162,898.51	7,775,381.49
2118	Water Resource Management & Development	44,862,310.00	34,456,609.00	79,318,919.00	20,618,038.92	58,700,880.08
2119	Water Supply and Sanitation	2,875,716,606.00	0.00	2,875,716,606.00	1,038,375,264.45	1,837,341,341.55
2120	Environmental Management & Protection	111,521,571.00	0.00	111,521,571.00	103,961,403.55	7,560,167.45
<b>HEAD TOTAL</b>		<b>3,057,038,767.00</b>	<b>34,456,609.00</b>	<b>3,091,495,376.00</b>	<b>1,180,117,605.43</b>	<b>1,911,377,770.57</b>

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**

### **54 MINISTRY OF HOUSING AND INFRASTRUCTURE DEVELOPMENT**

2107	Management and Support Services	25,757,929.00	0.00	25,757,929.00	18,812,154.19	6,945,774.81
2121	Housing Development	14,105,628.00	0.00	14,105,628.00	5,681,945.28	8,423,682.72
2122	Public Infrastructure	183,627,174.00	56,476,947.00	240,104,121.00	132,393,807.54	107,710,313.46
<b>HEAD TOTAL</b>		<b>223,490,731.00</b>	<b>56,476,947.00</b>	<b>279,967,678.00</b>	<b>156,887,907.01</b>	<b>123,079,770.99</b>

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. Danny Mfuné**  
**Controlling Officer**

# Ministry of Finance

## **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>62</b>	<b>MINISTRY OF ENERGY</b>					
2101	Petroleum Development and Management	2,523,601.00	1,300,000.00	3,823,601.00	3,584,685.00	238,916.00
2102	Electricity Development and Electrification	1,298,072,204.00	90,000,000.00	1,388,072,204.00	281,023,165.79	1,107,049,038.21
2103	Renewable and Alternative Energy	18,754,641.00	0.00	18,754,641.00	3,968,966.43	14,785,674.57
2104	Energy Sector Standards and Regulations	75,069,908.00	0.00	75,069,908.00	75,069,905.66	2.34
2107	Management and Support Services	11,139,568.00	0.00	11,139,568.00	9,903,480.61	1,236,087.39
<b>HEAD TOTAL</b>		<b>1,405,559,922.00</b>	<b>91,300,000.00</b>	<b>1,496,859,922.00</b>	<b>373,550,203.49</b>	<b>1,123,309,718.51</b>

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.

**Danies Kawama Chisenda**  
**Controlling Officer**

<b>64</b>	<b>MINISTRY OF WORKS AND SUPPLY</b>					
2107	Management and Support Services	19,746,466.00	0.00	19,746,466.00	17,009,902.59	2,736,563.41
2123	Government Asset Management	21,520,809.00	9,374,960.00	30,895,769.00	27,514,198.80	3,381,570.20
2124	Property Management Services	10,017,535.00	0.00	10,017,535.00	9,365,698.64	651,836.36
2125	Government Printing Services	26,197,037.00	9,000,000.00	35,197,037.00	28,546,902.08	6,650,134.92
2126	Pontoon Services	1,803,539.00	0.00	1,803,539.00	1,803,519.00	20.00
<b>HEAD TOTAL</b>		<b>79,285,386.00</b>	<b>18,374,960.00</b>	<b>97,660,346.00</b>	<b>84,240,221.11</b>	<b>13,420,124.89</b>

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.

**Lenox Kalonde**  
**Controlling Officer**

# Ministry of Finance

## **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>65</b>	<b>MINISTRY OF HIGHER EDUCATION</b>					
5504	University education 942,271,368.32	2,029,111,450.00	80,000,000.35	2,109,111,450.35	1,166,840,082.03	
5506	Skills Development 11,411,757.04	244,053,264.00	0.00	244,053,264.00	232,641,506.96	
5507	Science, Technology and Innovation 24,548,170.82	95,254,250.00	0.00	95,254,250.00	70,706,079.18	
5508	Management and Support Services 14,703,800.15	38,870,436.00	-0.35	38,870,435.65	24,166,635.50	
<b>HEAD TOTAL</b>		<b>2,407,289,400.00</b>	<b>80,000,000.00</b>	<b>2,487,289,400.00</b>	<b>1,494,354,303.67</b>	<b>992,935,096.33</b>

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**

<b>68</b>	<b>MINISTRY OF TOURISM AND ARTS</b>					
2107	Management and Support Services	25,570,848.00	0.00	25,570,848.00	23,513,489.13	2,057,358.87
2127	Wildlife Conservation and Management	155,450,036.00	0.00	155,450,036.00	142,790,770.80	12,659,265.20
2128	Tourism Development and Promotion	63,300,610.00	2,362,279.00	65,662,889.00	50,559,109.16	15,103,779.84
2129	Arts, Culture Preservation and Services	43,429,296.00	30,000,000.00	73,429,296.00	67,993,920.50	5,435,375.50
<b>HEAD TOTAL</b>		<b>287,750,790.00</b>	<b>32,362,279.00</b>	<b>320,113,069.00</b>	<b>284,857,289.59</b>	<b>35,255,779.41</b>

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.

**Patrick A. Lungu**  
**Controlling Officer**



# Ministry of Finance

## STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>76</b>	<b>MINISTRY OF YOUTH, SPORTS AND CHILD DEVELOPMENT</b>					
5511	Youth Development	16,859,715.00	470,000,000.00	486,859,715.00	195,146,229.01	291,713,485.99
5512	Child Welfare and Development	4,337,434.00	0.00	4,337,434.00	3,370,109.47	967,324.53
5513	Sports Development and Management	24,674,196.00	0.00	24,674,196.00	23,537,819.22	1,136,376.78
5514	Management and Support Services	11,402,582.00	0.00	11,402,582.00	10,143,729.34	1,258,852.66
<b>HEAD TOTAL</b>		<b>57,273,927.00</b>	<b>470,000,000.00</b>	<b>527,273,927.00</b>	<b>232,197,887.04</b>	<b>295,076,039.96</b>

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. John Phiri**  
Controlling Officer

<b>80</b>	<b>MINISTRY OF GENERAL EDUCATION</b>					
5501	Early Childhood Education	12,187,031.00	0.00	12,187,031.00	9,422,578.36	2,764,452.64
5502	Primary Education	6,998,176,760.00	0.00	6,998,176,760.00	6,332,375,142.75	665,801,617.25
5503	Secondary Education	2,233,181,353.00	185,000,000.00	2,418,181,353.00	1,966,599,729.81	451,581,623.19
5505	Adult and Youth Literacy	663,194.00	0.00	663,194.00	467,722.98	195,471.02
5508	Management and Support Services	858,781,895.00	26,847,202.00	885,629,097.00	807,247,501.03	78,381,595.97
<b>HEAD TOTAL</b>		<b>10,102,990,233.00</b>	<b>211,847,202.00</b>	<b>10,314,837,435.00</b>	<b>9,116,112,674.93</b>	<b>1,198,724,760.07</b>

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. Jabbin L. Mulwanda**  
Controlling Officer

# Ministry of Finance

## **STATEMENT C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION AND ACTUAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		Approved Estimate (K)	Supplementary Estimate or Saving declared (K)	Total Authorised Provision (K)	Actual Expenditure (K)	Variance (K)
<b>85</b>	<b>MINISTRY OF LANDS AND NATURAL RESOURCES</b>					
2105	Land Administration and Regulation	39,366,635.00	0.00	39,366,635.00	36,901,875.79	2,464,759.21
2106	Natural Resources Management	111,091,263.00	0.00	111,091,263.00	25,638,521.77	85,452,741.23
2107	Management and Support Services	23,132,273.00	4,710,496.00	27,842,769.00	25,052,427.24	2,790,341.76
<b>HEAD TOTAL</b>		<b>173,590,171.00</b>	<b>4,710,496.00</b>	<b>178,300,667.00</b>	<b>87,592,824.80</b>	<b>90,707,842.20</b>

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**

<b>86</b>	<b>MINISTRY OF FISHERIES AND LIVESTOCK</b>					
2107	Management and Support Services	36,953,091.00	0.00	36,953,091.00	23,464,676.42	13,488,414.58
2130	Livestock Production and Productivity	89,393,933.00	112,883,197.00	202,277,130.00	160,651,449.85	41,625,680.15
2131	Fisheries Production and Productivity	236,269,666.00	188,876,616.00	425,146,282.00	310,028,771.09	115,117,510.91
2132	Animal Health Services	121,183,898.00	26,242,372.34	147,426,270.34	104,153,825.08	43,272,445.26
2136	Technical and Support Services	4,662,590.00	0.00	4,662,590.00	511,163.15	4,151,426.85
<b>HEAD TOTAL</b>		<b>488,463,178.00</b>	<b>328,002,185.34</b>	<b>816,465,363.34</b>	<b>598,809,885.59</b>	<b>217,655,477.75</b>

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. Beson Mwenya (Ph.D)**  
**Controlling Officer**

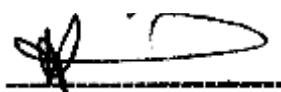
<b>OBB TOTAL</b>		<b>39,172,468,633.48</b>	<b>10,093,579,641.21</b>	<b>49,265,748,274.69</b>	<b>34,320,520,447.15</b>	<b>14,945,487,616.44</b>
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**STATEMENT C1 AND C2 - COMPARATIVE STATEMENT OF AUTHORISED PROVISION  
AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Approved Estimates (K)	Supplimentary Estimates or Savings Declared (K)	Total Authorised (K)	Expenditure (K)	Variance (K)
<b>GRAND TOTAL</b>	<b>106,007,612,231</b>	<b>21,775,957,260</b>	<b>127,783,569,491</b>	<b>87,988,810,082</b>	<b>39,794,759,409</b>

**STATEMENT D - COMPARISON OF BUDGET AND ACTUAL (FUNCTIONAL CLASSIFICATION) FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

	NOTE	Original Estimate	Revised Estimate	Actual
		12/31/2020	12/31/2020	12/31/2020
		ZMW	ZMW	ZMW
<b>CASH INFLOWS</b>				
Taxation	11	58,220,701,786	58,220,701,786	56,249,625,641
Non - Tax Revenue	12	13,706,318,493	13,706,318,493	8,982,538,968
<b>External Assistance</b>				
Bilateral Grants	14	1,022,573,219	1,022,573,219	43,642,511
Multilateral Grants	13	2,085,251,308	2,085,251,308	2,757,486,082
Other Grants and Aid	15			-
<b>External Borrowing</b>				
Proceeds from Borrowing	16(i)	23,165,898,429	23,165,898,429	33,860,500,411
<b>Domestic Borrowing</b>				
Proceeds from Domestic Borrowing	17	7,806,869,000	7,806,869,000	20,633,262,994
<b>Total Receipts</b>		<b>106,007,612,235</b>	<b>106,007,612,235</b>	<b>122,527,056,607</b>
<b>CASH OUTFLOWS</b>				
General Public Services	36	81,942,701,567	100,434,349,591	65,847,734,837
Defence	36	2,027,130,830	2,247,448,259	2,134,652,374
Public Order and Safety	36	1,715,829,352	1,795,735,047	1,622,908,005
Economic Affairs	36	1,432,119,456	3,147,239,967	2,006,351,992
Environment al Protection	36	18,992,203	18,992,203	14,872,414
Housing and Community Amenities	36	61,316,728	61,166,728	57,944,404
Health	36	8,657,275,606	9,714,539,646	7,117,204,392
Recreation, Culture and Religion	36	14,080,198	14,084,557	11,205,856
Education	36	10,103,003,233	10,314,850,435	9,143,463,431
Social Protection	36	35,163,058	35,163,058	32,472,378
<b>Total Payments</b>		<b>106,007,612,231</b>	<b>127,783,569,491</b>	<b>87,988,810,083</b>
<b>NET CASH FLOW</b>		<b>-</b>	<b>21,775,957,256</b>	<b>34,538,246,524</b>



Kennedy Musonda  
Accountant General  
MINISTRY OF FINANCE

STATEMENT E - PUBLIC DEBT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

STATEMENT E AS AT 31 <sup>ST</sup> DECEMBER, 2020						
S/No	Description	Notes	(A) Opening Debt balance (ZMW) 01.01.2020	(B) Amount raised (ZMW)	(C) Amount repaid (ZMA)	(D) Net movement in financing (B-C) (ZMW)
						(E) Exchange Rate Adjustment (ZMW)
						(F) Closing debt Balance (ZMW) 31.12.2020
	Treasury Bills	i	16,340,835,349.70	32,828,476,929.28	22,108,407,140.54	10,720,069,788.74
	Government Bonds	ii	36,454,331,078.29	18,272,799,797.42	7,034,334,705.46	11,238,465,091.96
	Borrowing from Domestic Financial Institutions	iii	740,322,473.19	250,000,000.00	300,310,253.83	50,310,253.83
	Other Loans		-	-	-	-
	<b>Total Domestic Borrowing</b>		<b>53,535,488,901.18</b>	<b>51,351,276,726.70</b>	<b>29,443,052,099.83</b>	<b>21,908,224,626.87</b>
	<b>External Debt Borrowings</b>					
	Multilateral Creditors	iv	30,037,905,970.27	9,877,381,267.17	2,060,240,349.08	7,817,140,918.09
	Bilateral Creditors	v	3,840,603,585.27	63,140,758.41	85,232,000.81	22,091,242.40
	Export and Suppliers' Credit	vi	46,859,243,811.72	9,268,036,433.48	844,992,465.10	8,423,043,968.38
	Private Banks	vii	83,502,006,993.22	6,275,201,089.96	2,411,843,014.21	3,863,358,075.75
	Other		-	-	-	-
	<b>Total External Debt</b>		<b>164,239,760,360.48</b>	<b>25,483,759,549.02</b>	<b>5,402,307,829.20</b>	<b>20,081,451,719.82</b>
	<b>Total Public Debt</b>		<b>217,775,249,261.66</b>	<b>76,835,036,275.72</b>	<b>34,845,359,929.03</b>	<b>41,989,676,346.69</b>

Notes

**Domestic Debt**

- i) Treasury Bills - The total amount raised from Treasury Bills was K32.8 Billion whilst K22.1 Billion was used to pay maturities, leaving a balance of K10.7 Billion
- ii) Government Bonds - The total amount raised from Government Bonds was K18.3 Billion while K7.03 Billion was used to pay maturities leaving a balance of K11.2 Billion.
- iii) Borrowing from financial institution-During the year,the Treasury borrowed K250 Million and repaid K300.3 Million,ultimately reducing its closing balance
- \*\*\*\* Total Cash raised during the year amounted to K51.4 Billion whilst cash repayments amounted to K29.4 Billion.

**External Debt**

- iv) Multilateral Creditors -The opening balance for the Multilateral Creditors has been restated to K30Billion. The total amount raised from Multilateral Creditors through disbursements (drawdowns) of loans was K9.9Billion whilst repayments amounted to K2.1Billion.
- V. Bilateral Creditors -The opening balance of Bilateral Creditors has been restated from K3.4Billion to K3.8Billion. The total amount raised from Bilateral Creditors was K63.1Million whilst repayments amounted to K85.2Million.
- vi) Export and Suppliers Credit - The opening balance has been restated toK46.9Billion. The total amount raised from Export and Suppliers Credit was K9.3Billion whilst repayments
- vii) Private Banks - The opening balance for Private banks has been restated to K83.5Billion. The total amount raised from Private Banks through disbursements was K6.3Billion whilst repayments amounted to K2.4Billion.
- \*\*\*\*Total Amount raised in External Borrowings through disbursements during the year amounted to K25.5Billion whilst cash repayments amounted to K5.4Billion.

**STATEMENT F- CASHFLOW STATEMENT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	<b>NOTES</b>	<b>2020 (ZMW)</b>	<b>2019 (ZMW)</b>
<b>Receipts</b>			
Income tax		34,584,150,021	27,550,253,965
Customs and excise duty		7,133,879,770	6,853,024,904
Value Added Tax		14,531,595,850	17,254,177,010
Fees of court or offenses		1,110,815,711	1,265,412,376
Licences		1,442,896,349	1,178,197,193
Fines		64,588,013	81,445,462
Other revenues		2,147,857,979	1,893,020,046
Interest		130,763,070	102,267,994
Commissions		832,774	25,902,738
Levies		1,445,379,879	1,285,405,848
Other Grants and Aid		2,801,128,593	1,721,757,597
<b>Payments</b>			
Personal Emoluments		(26,447,088,306)	(22,357,556,379)
Use of Goods and Services		(22,130,284,136)	(9,677,302,283)
Grants and Other Payments		(10,041,236,754)	(6,518,739,818)
Imprest		(4,987,303)	(7,446,164)
<b>Net cash flows from operating activities</b>		<b>6,770,291,510</b>	<b>20,649,820,489</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property plant and equipment		(368,922,307)	(46,387,018)
Assets under construction		(543,300,369)	(187,028,217)
Proceeds from the sale of property plant and equipment		18,552,374	6,884,644
Distribution/ dividend to government		2,620,852,819	1,734,610,704
Proceeds from sale of Investments		-	-
Purchase of foreign currency securities		-	-
<b>Net cashflow from Investing activities</b>		<b>1,727,182,517</b>	<b>1,508,080,113</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		51,351,276,727	28,356,176,283
Repayments of borrowings		(56,890,288,194)	(50,148,716,080)
<b>Cash flow from financing activities</b>		<b>(5,539,011,467)</b>	<b>(21,792,539,797)</b>
Net increase/ (decrease) in cash and cash equivalent		2,958,462,560	365,360,805
Cash and cash equivalent at the beginning of the period	2	5,468,914,407	5,103,553,602
Add outstanding bridging loan balance converted to GRZ bonds		-	-
<b>Cash and cash equivalent at the end of the period</b>	2	<b>8,427,376,967</b>	<b>5,468,914,407</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

### 1. Significant Accounting Policies

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with Cash Basis IPSAS, *Financial Reporting under the cash basis of Accounting* issued by the International Public Sector Accounting Standards Board (IPSASB) and in the format to conform with the budget and the Chart of Accounts according to the Government Finance Statistics (GFS) of 2014.

These Financial Statements merge the cash receipts and payments of Ministries, Provinces and Agencies (MPAs) within the Budgetary Framework included in the National Budget approved by the National Assembly. Local Government entities are recognized as Grant Aided Institutions and the grants that are disbursed are consolidated and reported together with other Grant Aided Institutions as one line item (Note 21). The financial statements for the year do not include the consolidation of government-controlled entities accounts. These are reported as memorandum items (Appendix 12).

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. All foreign currency transactions are converted at the official exchange rates ruling at the date of the transaction. There were no changes in the accounting system during the year.

The Accounting Policies have been applied consistently throughout the period.

#### 1.2 Reporting entity

The financial statements are for the Central Government of the Republic of Zambia and have been prepared by the Ministry of Finance in accordance with article 211 of the Constitution of Zambia (Amendment) Act No.2 of 2016 which mandates the Minister of Finance to prepare and lay before the National Assembly the financial report of the Republic.

The Central Government comprise of MPAs 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 and Administrative and Financial Management Circulars. The Receipts and Payments of MPAs are merged on a line by line basis in the financial statements (Statements A, B, D and F).

The relevant legislation governing public finance management in Government for the year under review include the following:

- 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 No. 13 of 1994
- The Public Procurement Act No. 12 of 2008

- Appropriation Act No 18 of 2019
- Excess Expenditure Appropriation Act No 9 of 2020
- Supplementary Appropriation Act No 17 of 2020

During the year under review, Government carried out the following functions; General Public Services, Defence, Public Order and Safety, Economic Affairs, Environmental Protection, Housing and Community Amenities, Health, Recreation, Cultural and Religion, Education and Social Protection.

The Government operates the Treasury Single Account (TSA) which manages the cash receipts and payments from the Treasury on behalf of MPAs. The TSA is domiciled at Bank of Zambia and rides on Real Time Gross Settlement System (RTGS). The three (3) main Accounts on TSA are: (1) Ministry of Finance TSA Payments Account, (2) Treasury Single Suspense Account and (3) Ministry of Finance Control 99. The primary objective of TSA is to ensure effective aggregate control over Government's cash balances. As at 31<sup>st</sup> December, 2020, there were fifty nine (59) MPAs transacting through the TSA out of sixty two (62) Heads of Revenue and Expenditure.

The three (3) Heads of Revenue and Expenditure are not on Integrated Financial Management Information System (IFMIS) and cannot therefore, be on TSA. This is because the platform on which the TSA is anchored on is the IFMIS.

### **1.3 Payments by Third Parties**

Refer to note 16.3 on the details relating to third party payments.

### **1.4 Refunds of Previous Year Receipts**

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

### **1.5 Reporting Currency**

The reporting currency is Zambian Kwacha (ZMW).

### **1.6 Reporting Amounts**

The reporting amounts are in Zambian Kwacha (ZMW).

## **2. Cash**

Cash comprises cash balances in bank accounts at Bank of Zambia and Commercial Banks.

Cash at the beginning and year end comprises of cash 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.

Cash included in the Statement of Cash Receipts and Payments and Cashflow Statement comprise the following amounts:

	<b>2020</b>	<b>2019</b>
	<b>ZMW</b>	<b>ZMW</b>
Cash held at the bank	8,427,376,967.47	5,468,914,402.77



## Ministry of Finance

Short- term investments	-	-
Cash at hand	-	-
<b>Total cash at the year end</b>	<b><u>8,427,376,967.47</u></b>	<b><u>5,468,914,402.77</u></b>

During the year ended 31<sup>st</sup> December 2019, an overdraft balance of K 6,850,128,375.00 that was held at Bank of Zambia was converted into a consolidated GRZ bond. The conversion affected the opening and closing cash balance as tabulated below:

	<b>ZMW</b>
Deficit at the beginning of the year 2019	(1,746, 574, 776)
Conversion of overdraft balance into a consolidated bond	<u>6,850, 128, 375</u>
Cash balance after conversion	5, 103, 553, 602
Increase in cash at end of year 2019	<u>365, 360, 805</u>
Cash at end of year 2019	<b><u>5, 468, 914, 403</u></b>

### 3. Borrowings

Borrowing comprises of cash and non-cash disbursements from Bilateral, Multilateral and other financial institutions.

### 4. Revenue

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

#### 4.1 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.

#### 4.2 Non-tax Revenue

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

### 5. 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.

### 6. Undrawn Borrowings

These are loans agreed on but not yet disbursed. The undrawn borrowings as at 31<sup>st</sup> December, 2020 are as follows:

UNDRAWN BALANCES ON ACTIVE DEBT PORTFOLIO AS AT 31 <sup>ST</sup> DECEMBER 2020			
CREDITOR	UNDRAWN AMOUNTS (USD)	RATE PER USD	UNDRAWN AMOUNTS (ZMW)
ABU DHABI FUND	10,001,383.26	21.19	211,929,311.22
AFD	111,791,217.16	21.19	2,368,855,891.56

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AFRICA G. T. FUND	45,570,629.69	21.19	965,641,643.13
AFRICAN DEV BANK	297,076,602.46	21.19	6,295,053,206.11
AFRICAN DEV FUND	79,567,938.77	21.19	1,686,044,622.47
BADEA	17,004,213.49	21.19	360,319,283.85
CHINA DEVELOPMENT BANK	-	21.19	-
CITIBANK ZAMBIA LTD	-	21.19	-
E I B	440,868,825.60	21.19	9,342,010,414.53
TRADE DEVELOPMENT BANK	-	21.19	-
EXIM AFRICA	-	21.19	-
EXIM BANK INDIA	54,814,132.70	21.19	1,161,511,471.91
EXIM BANK KOREA	-	21.19	-
EXIM CHINA	1,132,855,872.88	21.19	24,005,215,946.35
EXIM RUSSIA	169,647,289.65	21.19	3,594,826,067.70
EXIMUS	20,288,993.04	21.19	429,923,762.52
GOVT OF JAPAN	24,902,679.11	21.19	527,687,770.23
IDA	744,270,188.57	21.19	15,771,085,295.69
IFAD	24,798,575.81	21.19	525,481,821.48
INDU COM BANK CHIN	336,921,616.93	21.19	7,139,369,062.75
INTESA SANPAOLO BANK	2,899,762.03	21.19	61,445,957.48
INVESTEC UK	6,440,000.00	21.19	136,463,600.00
ISRAEL DISCOUNT BANK	10,326,517.75	21.19	218,818,911.12
JIANGXI BANK	157,000,000.00	21.19	3,326,830,000.00
KFAED	13,530,229.14	21.19	286,705,555.41
LILLYPECK INT. FZE	288,486,918.90	21.19	6,113,037,811.49
MIKALILE TRADING CO	-	21.19	-
NIGERIAN TRUST FUND	2,927,332.26	21.19	62,030,170.57

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NORDEA	14,375,077.86	21.19	304,607,899.85
OFID	26,700,905.57	21.19	565,792,189.01
PARAMOUNT LTD	25,116,359.79	21.19	532,215,663.95
POLYTECH	26,371,051.53	21.19	558,802,581.92
SAUDI FUNDS FOR DEV	118,093,003.14	21.19	2,502,390,736.62
STD CHARTD BANK - UK	270,128,265.98	21.19	5,724,017,956.12
STRATEGIC CLIMATE FU	4,257,868.25	21.19	90,224,228.22
UKEF	186,511,691.79	21.19	3,952,182,749.03
<b>TOTAL</b>	<b>4,663,545,143.10</b>	<b>21.19</b>	<b>98,820,521,582.29</b>

### 7- Significant Controlled Entities

The Financial Statements includes the list of Government controlled entities with the respective shareholding (Appendix 12)

### 8- Authorization Date

The accounts were closed on 31<sup>st</sup> December, 2020 and the financial statements were authorized for issuance by the Minister of Finance, on 29<sup>th</sup> March, 2021.

### 9- Reconciliation of Original and Final Approved Budget

ACT	Original Budget (ZMW)	Variations/ Savings (ZMW)	Supplementary (ZMW)	Final Budget (ZMW)
Appropriation Act No. 18 of 2019	106,007,612,236	-	-	106,007,612,236
Excess Expenditure Appropriation Act No. 9 of 2020	-	-	15,464,217,474	15,464,217,474
Supplementary Appropriation Act No. 17 of 2020	-	-	6,311,739,766	6,311,739,766
<b>Totals</b>	<b>106,007,612,236</b>	<b>-</b>	<b>21,775,957,240</b>	<b>127,783,569,476</b>

The original authorized budget for the year under review of K106, 007, 612, 236 was approved on 27<sup>th</sup> December 2019. On 23<sup>rd</sup> November 2020, K15, 464, 217, 474 was authorized as Excess Expenditure Appropriation and on 11<sup>th</sup> December, 2020 K6, 311, 739, 766 was authorized as supplementary budget, bringing the total final budget for the year to K127, 783, 569, 476.

### 10- External Assistance

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

### 11- Receipts on Taxation

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

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Income tax (appendix 4)	34,584,150,021	27,550,253,965
Customs and Excise (appendix 5)	7,133,879,770	6,853,024,904
Value Added Tax (note 30)	14,531,595,850	17,254,177,010
<b>Total</b>	<b>56,249,625,641</b>	<b>51,657,455,879</b>

Tax Revenue increased by K4,592,169,762 from 2019 to 2020 representing an increase of 9%.

### 12- Non Tax Revenue

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

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Fees of Court or Offences	1,110,815,711	1,265,412,376
Licenses	1,442,896,349	1,178,197,193
Fines	64,588,013	81,445,462
Other Revenues	4,787,263,172	3,634,515,394
Interest	130,763,070	102,267,994
Commissions	832,774	25,902,738
Levies	1,445,379,879	1,285,405,848
<b>Total</b>	<b>8,982,538,968</b>	<b>7,573,147,005</b>

Non-Taxation Revenue increased by K1,409,391,963.00 from 2019 to 2020 representing an increase of 19%.

### 13- 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 2020 (ZMW)	31 December 2019 (ZMW)
World Bank	-	599,757,420
OPEC	51,036,171	
CCARDESA	745,200	
UN	22,761,221	
African development Bank	244,793,815	-

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International Bank for reconstruction and Development	769,295,657	-
IDA	1,530,294,899	
IFAD	133,724,077	-
SADC	2,688,762	-
Global water partnership Southern Africa	248,442	-
WHO	1,897,838	-
<b>Total</b>	<b>2,757,486,082</b>	<b>599,757,420</b>

Multilateral Grants increased by K 2,157,728,662 from 2019 to 2020, representing an increase of 360%.

### 14- Bilateral Grants

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

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Japan	3,407,464	330,577,235
Germany	-	497,495,779
SIDA-Sweden	36,043,297	93,249,847
Finland	-	12,726,980
AFD	-	5,859,267
USAID - Various Projects	-	63,763,750
Denmark	4,191,750	-
Other Grants	-	118,372,319
<b>Total</b>	<b>43,642,511</b>	<b>1,122,000,177</b>

Bilateral Grants decreased by 1,078,357,666.00 from 2019 to 2020 representing a decrease of 96%.

### 15- Other Grants and AID

#### Program Grants – Sector Budget Support Bilateral

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
UK- Education		-
Other Grants and Aid (Appendix 16)	2,801,128,593	1,721,757,597
<b>Total</b>	<b>2,801,128,593</b>	<b>1,721,757,597</b>

## 16- External Borrowing

External borrowings from bilateral and multilateral creditors for 2020 were as follows:

### (i) Bilateral External Borrowings (Cash disbursements)

There were no cash disbursements during the year under review

### (ii) Bilateral External Borrowings (Non Cash disbursements)

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Standard chartered Bank UK	-	438, 604, 288
Government of Japan	-	215, 970, 668
AFD-France	-	28, 455, 854
JICA	63,140,758	-
<b>EXPORT &amp; SUPPLIERS CREDITS</b>		
Exim Bank of India	1,744,489,105	583, 542, 433
Exim Bank of China	-	1, 160, 623, 660
Polytech	1,390,309,219	5, 401, 055, 365
Mikalile Trading	6,043,955,500	8, 555, 073
<b>PRIVATE BANKS</b>		
Exim Bank of Russia	89,282,610	-
Bank of China	-	442, 598, 432
China Development Bank	1,951,346,504	820, 442, 955
Bank Haepolim	-	1, 136, 498, 713
City Bank Lusaka		621, 332, 048
Intesa Sanpaolo Bank	-	33, 481, 678
Industrial Commercial Bank of China	2,669,699,959	1, 615, 839, 561
Investec Bank PLC	960,881,740	1, 078, 094, 742
Israel Discount Bank	522,927,180	587, 607, 389
Jiangxi Bank	-	418, 558, 263
NORDEA DANMARK	170,345,706	-
<b>Total</b>	<b>15,606,378,282</b>	<b>14, 591, 261, 122</b>

Bilateral External Borrowings increased by K1,015,117,160 from 2019 to 2020, representing an increase of 7%.

**(iii) Multilateral ( External Borrowing)**

	<b>31 December 2020 (ZMW)</b>	<b>31 December 2019 (ZMW)</b>
World Bank	3,415,026,044	-
The OPEC Fund for international Development	123,568,592	
BADEA	11,787,102	
IFAD	174,851,011	
ESA Trade and Development Bank	769,131,671	
Nigerian Trust Fund	1,254,702	
African Development Bank	2,015,536,703	
UK Export Finance	2,747,313,528	
IDA/SIDA	-	1, 582, 548, 700
Africa growing together fund	-	27, 620, 427
African Development Fund	566,475,113	446, 661, 905
BADEA	-	
European Investment Bank	-	423, 918, 389
OFID-Various	-	47, 384, 524
AFDB	-	533, 689, 262
City Bank	-	-
Bank Hapoalim	-	-
NORDEA	-	140, 502, 970
Saudi Funds for Development	-	19, 971, 752
Strategic Climate Fund	52,436,800	37, 280, 219
<b>Total</b>	<b>9,877,381,267</b>	<b>3, 259, 578, 148</b>
<b>Grand Total</b>	<b>25,483,759,549</b>	<b>17, 850, 839, 270</b>

External Borrowing - Multilateral External Borrowings increased by K7,632,920,279 from 2019 to 2020, representing an increase of 43%. Of the above amount, the following were third party payments on behalf of Government:

NAME OF INSTITUTION	AMOUNT PAID
	ZMW
African Development Bank	987,781,985.27
International Fund for Agriculture Development	2,185,450.00
Opec Fund for International Development	20,774,684.00
<b>TOTAL</b>	<b>1,010,742,119.27</b>

**Note 17- Proceeds from Domestic Borrowings**

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

**Domestic Borrowings (Cash Disbursements)**

	<b>31 December 2020 (ZMW)</b>	<b>31 December 2019 (ZMW)</b>
Domestic Borrowings	51,351,276,726	28, 356, 176, 283
<b>Total</b>	<b>51,351,276,726</b>	<b>28, 356, 176, 283</b>

Proceeds from Domestic borrowing increased by K22,995,100,443 from 2019 to 2020, representing an increase of 81%.

**Note: 18 -Personal Emoluments (Appendix 1)**

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 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>26,447,088,306</b>	<b>22, 357, 556, 379</b>

**Note 19 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.

- (i) The total amount for Use of Goods and Services recorded in the Statement of Cash Receipts and Payments (Statement A) relate to payments made by the Government. The figure is indicated below:

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>22,673,584,501</b>	<b>9, 864, 330, 500</b>

- (ii) The figure included in Budget Execution report (Statement B) includes both payments made by the Government and Third Parties. The total amount paid by both Government and Third Parties is indicated below:

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>23,684,326,622</b>	<b>9, 864, 330, 500</b>

The difference of K1,010,742,120 between the figures in Statement A and Statement B was paid by the Corporating Partners directly to vendors.(Refer to Note 16(iii) for details).

Also included in the K22, 673, 584, 501 above is K543,300,368.91 relating to assets under construction. These amounts were budgeted for under the Use of Goods and Services.

**Note 20- 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 2020 (ZMW)	31 December 2019 (ZMW)
Interest on Treasury Bills	5,561,205,006	5, 300, 831, 734
Interest on Government Bonds	11,089,411,963	6, 064, 003, 543
Interest on Bilateral debt	765,121,191	2, 309, 276, 445
Interest on Other Debts	536,066,168	592, 453, 378



Loss on Currency Conversions	-	-
Service Charges on Other Debts	-	-
Service Fee Charges on bilateral Loans	277,656,083	601, 139, 704
Service Fee Charges on Multilateral Loans	27,310,371	23, 588, 764
Interest on Multilateral debt	3,747,144,275	4, 263, 667, 394
<b>Sub Total</b>	<b>22,003,915,058</b>	<b>19, 154, 960, 961</b>

## (ii) Principal repayment of Debt

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Payment of arrears and Debt service	5,443,321,036	8, 561, 790, 309
<b>Sub Total</b>	<b>5,443,321,036</b>	<b>8, 561, 790, 309</b>
<b>Grand Total</b>	<b>27,447,236,094</b>	<b>27, 716, 751, 270</b>

## Note 21- 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 2020 (ZMW)	31 December 2019 (ZMW)
Grants to government agencies	8,735,236,754	5,822,522,846
Grants to local authorities	-	-
Grants to non-governmental	-	-
Grants- Goods & Services	-	2,990,644
Settlement of outstanding bills- Grants	-	25,000
Welfare, aid, assistance and relief	838,850,342	165,519,642
Grants to Chiefs	74,874,731	54,245,882
Other Grants	380,001,525	333,182,668
Funding to government units	2,049,100	14,078,279
Contributions to international organizations	10,144,684.58	125,635,226
Grants to institutional revolving funds	-	539,635
<b>Total</b>	<b>10,041,236,754</b>	<b>6,518,739,818</b>

**Note -22 (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 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>368,922,307</b>	<b>46,387,018</b>

**Note 23- 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 2020 (ZMW)	31 December 2019 (ZMW)
Treasury Bills	22,108,407,141	17,926,436,900
Government Bonds	7,034,334,705	4,038,105,270
Borrowing from domestic financial institutions	300,310,254	467,422,640
Other loans	-	-
<b>Total</b>	<b>29,443,052,100</b>	<b>22,431,964,810</b>

**Note 24 (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 2020 (ZMW)	31 December 2019 (ZMW)
Unretired Imprest	4,987,303.07	7,446,164.31
<b>Total</b>	<b>4,987,303.07</b>	<b>7,446,164.31</b>

**Note 25 (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 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>34,584,150,021</b>	<b>27,550,253,965</b>

Income Tax increased by K7, 033, 896, 056.00 from 2019 to 2020, representing an increase of 26%.

**Note 26 (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. Customs and Excise Duties during the year 2020 were as follows:-

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	31 December 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>7,133,879,770</b>	<b>6,853,024,904</b>

Customs and Excise duties increased by **K280,854,866.00** from 2019 to 2020, representing an increase of 4%. The 2020 collections include K51,572,872.00 Carbon Emission Surtax collected and reported by RTSA. The Carbon Emission Surtax was not included the 2020 report submitted by ZRA to the Treasury.

### Note 27- 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. Below are the collections for VAT for the year 2020 coupled with comparative figures for the year 2019;

Revenue Type	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Domestic VAT	3,422,771,111.00	6,620,023,599
Import VAT	11,108,824,739.00	10,634,153,411
<b>Total</b>	<b>14,531,595,850.00</b>	<b>17,254,177,010</b>

Value Added Tax decreased by K 2,722,581,160.00 from 2019 to 2020, representing a decrease of 16%.

### Note 28- Levies

The following Levies were collected in 2020:

Revenue Type	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Fuel Levy	1,158,761,108.00	1,014,813,992
Tourism Levy	10,484,031.00	21,105,859
Skills Development Levy	168,778,608.00	158,376,545
Insurance Premium Levy	107,356,132.00	91,109,452
<b>Total</b>	<b>1,445,379,879</b>	<b>1,285,405,848</b>

Levies increased by K159, 974, 031.00 from 2019 to 2020, representing an increase of 12%.

### Note 29- Fines

These are fines that are collected from members of the Public that are fined after breaching the Laws of Zambia.

Revenue Type	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Admission of Guilt - ZP	47,456,145	46,311,981
Fines of Court	10,254,223	7,439,082
Admission of Guilt-RTSA	6,877,645	27,694,400
<b>Total</b>	<b>64,588,013</b>	<b>81,445,462</b>

Fines decreased by K16, 857, 449.00 from 2019 to 2020, representing a decrease of 21%.

### Note 30 Licences -(Appendix 6)

The Licences listed on appendix 6 of the report collected in 2020 were as follows:-

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>1,442,896,349</b>	<b>1,178,197,193</b>

Licence fees collected increased by K264, 699, 156.00 from 2019 to 2020, representing an increase of 22%. The increase is mainly attributed to ZICTA Licence Fees which increased by 47% because Airtel and Mtn mobile operators bought extra radio frequency spectrums to improve the quality of the network. ERB also collected more ERB Licences in 2020 compared to 2019 representing an increase of 45%.

### Note 31- Commissions

These are handling fees levied at 2.5% per month on Micro-Finance/Third Party Loans and Advances paid to Public Service employees. Commissions collected for 2020 were as follows:-

Revenue Type	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Commission on 3rd Party Micro-Finance	-	25,902,738
RTSA Commission on Vic Falls Bridge Tolls	832,774.00	-
<b>Total</b>	<b>832,774.00</b>	<b>25,902,738</b>

Total commissions collected decreased by K25, 069, 964.00 from 2019 to 2020, representing a decrease of 97%. The Commission on 3rd Party Micro-Finance amounting to K70,336,327 has not been reported because the Treasury did not fund for payment of the commission in 2020.

### Note 32 Fees of Court or Office - (Appendix -7)

These are fees collected by Government Ministries, Provinces and Agencies (MPAs) that offer various services to the Public. Fees in 2020 amounted to the following; -

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>1,110,815,711</b>	<b>1,265,412,376</b>

Total fees collected in 2020 decreased by K154,596,665.00 from 2019 representing a decrease of 12%. CCPC Collections, Aviation and Landing Fees and Hunting & Park fees reduced by 87%, 50% and 45% respectively from 2019 to 2020. CCPC collection more fees in 2019 because PUMA oil paid fines amounting to K51 million following disposal of the court case. Aviation and Landing Fees and Hunting & Park fees collections in 2020 were affected by the Covid - 19 pandemic

### Note 33- Interest

Interest collected in the year 2020 was:

Revenue Type	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Interest on Late Payment-Ministry of Lands	8,994,182	5,999,512
Interest on loans to Institutions-Companies	113,486,007	96,268,482
Interest on Bank Accounts	8,282,881	
<b>Total</b>	<b>130,763,070</b>	<b>102,267,994</b>

Total Interest collected increased by K28,495,076.00 from 2019 to 2020, representing an increase of 27.9%. The increase is mainly attributed to K56,864,737 on- lent interest received in May 2020 and K54,767,463 received from State Owned Enterprises (SOEs) in October 2020. Interest on funds in bank accounts amounting to K8,282,881 received in 2020 was earned on Local Authority Superannuation Funds(LASF) and Constituency Developments Funds (CDF).

### Note 34 Other Revenues - (Appendix 8)

This category of Revenue refers to all non tax revenues collected by MPAs excluding fines, Licenses, commissions, fees of court or office, interest and levies.

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
<b>Total</b>	<b>4,787,263,172</b>	<b>3,634,515,394</b>

Other Revenues increased by K1,152,747,778.00 from 2019 to 2020, representing an increase of 32%. Revenues from Dividends, Road Tolls and Weighbridge fines collected in 2020 increased by 51%, 31% and 88% respectively from 2019 to 2020. Dividends amounting to K2,596,963,500.00 were paid to government in March, 2020 by Bank of Zambia.

### Note 35 - Domestic Borrowings

This comprises debt from Treasury Bills and Government Bonds.

	31 December 2020 (ZMW)	31 December 2019 (ZMW)
Domestic Borrowings	20,633,262,994.00	6,186,634,113
<b>Total</b>	<b>20,633,262,994.00</b>	<b>6,186,634,113</b>

The Domestic Debt increased by K14,446,628,881.00 from 2019 to 2020, representing an increase of 233%.

### Note 36 - Government functional classification

This note gives an indication of budget and expenditure for 2020 against the ten (10) Broad Classifications of Government Functions.

Function Classification	2020 Original Budget (ZMW)	2020 Supplementary / Declared Savings (ZMW)	2020 Final Budget	2020 Funding (ZMW)	2020 Actual Expenditure (ZMW)
General Public Services	81,942,701,567	18,491,648,024	100,434,349,591	69,861,777,619	65,847,734,837
Defence	2,027,130,830	220,317,429	2,247,448,259	1,541,311,413	2,134,652,374
Public Order and Safety	1,715,829,352	79,905,695	1,795,735,047	1,231,524,201	1,622,908,005
Economic Affairs	1,432,119,456	1,715,120,511	3,147,239,967	2,158,393,129	2,006,351,992
Environmental Protection	18,992,203	-	18,992,203	13,024,949	14,872,414
Housing and Community Amenities	61,316,728	150,000	61,166,728	41,948,452	57,944,404
Health	8,657,275,606	1,057,264,040	9,714,539,646	6,662,280,552	7,117,204,392
Recreation, Culture and Religion	14,080,198	4,359	14,084,557	9,659,261	11,205,856
Education	10,103,003,233	211,847,202	10,314,850,435	7,101,327,492	9,143,463,431
Social Protection	35,163,058	-	35,163,058	24,115,003	32,472,378
Grand Total	106,007,612,231.40	21,775,957,260	127,783,569,491	88,645,362,072	87,988,810,083

# APPENDICES

## APPENDIX 1 - PERSONAL EMOLUMENTS BY HEAD OF EXPENDITURE

No.	HEAD OF EXPENDITURE	31 <sup>ST</sup> DECEMBER 2020	31 <sup>ST</sup> DECEMBER 2019
		ZMW	ZMW
1	Office of the President- State House	15,969,387.00	14,261,416.79
2	Office of the Vice President	10,171,231.59	8,772,553.00
3	National Assembly	467,078,608.02	552,290,836.69
4	Ministry of Gender	7,899,653.43	7,093,862.30
5	Electoral Commission of Zambia	52,636,315.52	43,686,508.00
6	Civil Service Commission (Office of the President)	6,383,371.33	5,728,353.31
7	Office of the Auditor General	61,702,009.17	49,858,728.21
8	Cabinet office - Office of the President	34,756,042.08	31,935,568.54
9	Teaching Service Commission	4,623,279.64	4,154,226.91
10	Zambia Police service Commission	4,145,422.01	3,760,817.71
11	Zambia Police - Ministry of Home Affairs	1,182,592,231.61	1,030,875,791.04
12	Office of the Public Protector	2,663,817.18	2,406,868.44
13	Ministry of Chiefs and Traditional Affairs	34,045,426.00	30,906,503.52
14	Ministry of Mines & Minerals Development	26,186,406.09	23,443,993.16
15	Ministry of Home Affairs	97,345,693.38	232,504,247.02
16	Drug Enforcement Commission	54,273,749.16	47,392,879.09
17	Ministry of Foreign Affairs	1,158,746,218.71	731,239,283.94
18	Judiciary	340,799,706.33	313,944,146.30
19	Disaster Management and Mitigation Unit	6,494,172.94	4,969,135.50
20	Loans and Investments	3,686,988.40	187,600.00
21	Local Government Service Commission	6,506,515.61	5,451,226.09
22	Ministry of Information and Broadcasting services	18,877,233.24	17,570,702.86



APPENDIX 1 - PERSONAL EMOLUMENTS BY HEAD OF EXPENDITURE

23	Public Service Management Division	26,535,587.78	23,592,133.72
24	Ministry of Local Government	17,349,164.74	15,158,905.01
25	Zambia Correctional Service	253,734,317.65	-
26	Ministry of Justice	29,616,068.00	25,183,014.24
27	Ministry of National Guidance and Religious Affairs	9,775,866.41	9,092,944.37
28	Ministry of Commerce, Trade and Industry	29,386,378.92	25,405,980.00
29	Human Rights Commission	11,428,410.42	14,740,473.49
30	Zambia Correctional Service Commission	-	-
31	Ministry of Finance	4,094,481,305.33	1,723,825,776.15
32	Ministry of National Development Planning	57,562,246.66	51,136,650.67
33	Smart Zambia Institute	14,415,954.59	12,941,377.00
34	Ministry of Labour and social security	18,692,817.78	17,000,259.00
35	Ministry of Community Development and social services	44,934,440.18	44,470,059.00
36	Ministry of Health	4,442,518,530.47	3,705,644,785.78
37	Ministry of Transport and Communication	22,169,466.37	20,561,350.76
38	Ministry of Water Development, sanitation & Environmental protection	18,092,414.73	13,981,193.00
39	Ministry of Housing & Infrastructure Development	22,960,982.19	20,673,845.70
40	Ministry of Energy	13,652,762.98	13,001,084.40
41	Ministry of Works and Supply	39,313,236.68	38,328,881.63
42	Ministry of Higher Education	11,964,227.61	10,798,463.35
43	Ministry of Tourism and Arts	143,634,588.82	137,766,200.62
44	Ministry of Youth, Sport & Child Development	15,450,546.00	13,723,378.00
45	Ministry of Defence	3,515,905,316.17	3,303,957,347.84
46	Zambia Security Intelligence services- Office of the President	559,152,535.00	537,646,688.00



**APPENDIX 1 - PERSONAL EMOLUMENTS BY HEAD OF EXPENDITURE**

47	Ministry of General Education	8,326,975,079.58	8,396,129,475.72
48	Ministry of Lands and Natural resources	4 4,013,354.65	39,552,045.00
49	Ministry of Fisheries and Livestock	127,794,000.97	115,775,543.00
50	Anti Corruption Commission	54,643,605.87	49,700,063.30
51	Office of the President- Muchinga Province	36,537,541.31	31,346,117.72
52	Ministry of Agriculture	321,285,318.13	295,289,596.76
53	Office of the President- Lusaka Province	53,773,982.83	64,159,294.00
54	Office of the President- Copperbelt Province	61,934,406.11	65,214,470.79
55	Office of the President- Central Province	66,164,073.54	64,949,633.00
56	Office of the President- Northern Province	52,721,038.47	45,322,363.33
57	Office of the President- Western Province	68,159,008.75	55,592,737.48
58	Office of the President- Eastern Province	55,280,680.00	46,898,105.52
59	Office of the President- Luapula Province	53,393,148.29	45,511,785.97
60	Office of the President- North Western Province	50,798,848.00	44,544,244.00
61	Office of the President- Southern Province	63,303,576.05	56,504,863.26
	<b>Grand Total</b>	<b>26,447,088,306.47</b>	<b>22,357,556,379.00</b>

**APPENDIX 2 - USE OF GOODS AND SERVICES BY HEAD OF EXPENDITURE**

No.	HEAD OF EXPENDITURE	31 <sup>ST</sup> DECEMBER 2020	31 <sup>ST</sup> DECEMBER 2019
		ZMW	ZMW
1	Office of the President- State House	43,686,528.00	43,212,767.00
2	Office of the Vice President	78,904,160.24	74,749,478.75
3	National Assembly	149,857,135.21	153,911,939.85
4	Ministry of Gender	12,260,079.06	3,841,603.03
5	Electoral Commission of Zambia	400,628,753.42	61,496,651.84
6	Civil Service Commission (Office of the President)	3,110,177.79	3,130,996.35
7	Office of the Auditor General	49,248,730.58	34,925,507.46
8	Cabinet office - Office of the President	332,786,090.90	359,712,480.64
9	Teaching Service Commission	2,182,191.70	1,087,062.54
10	Zambia Police service Commission	2,250,615.09	928,476.88
11	Zambia Police - Ministry of Home Affairs	203,205,395.46	202,553,937.73
12	Office of the Public Protector	4,963,073.61	5,699,999.01
13	Ministry of Chiefs and Traditional Affairs	3,788,163.00	6,852,668.55
14	Ministry of Mines & Minerals Development	11,208,293.30	6,945,593.53
15	Ministry of Home Affairs	135,975,971.65	123,991,125.15
16	Drug Enforcement Commission	23,602,648.62	17,354,657.39
17	Ministry of Foreign Affairs	51,664,766.14	47,035,785.26
18	Judiciary	135,151,906.11	130,923,886.29
19	Disaster Management and Mitigation Unit	314,021,499.53	21,391,547.15
20	Loans and Investments	12,242,136,686.55	4,567,975,364.95
21	Local Government Service Commission	2,234,791.70	534,427.06
22	Ministry of Information and Broadcasting services	9,473,193.03	7,999,454. 73
23	Public Service Management Division	7,773,895.39	5,478,986.43
24	Ministry of Local Government	181,064,440.06	25,277,297.27
25	Zambia Correctional Service	57,150,102.83	-
26	Ministry of Justice	271,904,597.78	33,722,793.42

**APPENDIX 2- USE OF GOODS AND SERVICES BY HEAD OF EXPENDITURE**

27	Ministry of National Guidance and Religious Affairs	6,391,104.02	6,744,562.59
28	Ministry of Commerce, Trade and Industry	8,544,633.38	15,804,581.47
29	Human Rights Commission	2,366,088.39	1,888,351.53
30	Zambia Correctional Service Commission	-	-
31	Ministry of Finance	2,133,848,126.31	254,235,581.46
32	Ministry of National Development Planning	71,136,863.30	32,033,337.70
33	Smart Zambia Institute	79,013,825.25	118,099,987.78
34	Ministry of Labour and social security	11,196,873.57	10,575,338.15
35	Ministry of Community Development and social services	11,627,204.92	6,514,713.08
36	Ministry of Health	1,988,252,687.01	689,730,450.09
37	Ministry of Transport and Communication	9,902,549.09	23,197,491.69
38	Ministry of Water Development, sanitation & Environmental protection	1,099,485,154.54	130,127,212.24
39	Ministry of Housing & Infrastructure Development	37,964,411.69	37,096,097.57
40	Ministry of Energy	3,804,369.06	3,238,106.05
41	Ministry of Works and Supply	43,123,465.43	25,793,865.10
42	Ministry of Higher Education	132,165,101.20	32,863,435.60
43	Ministry of Tourism and Arts	79,060,561.88	56,756,529.40
44	Ministry of Youth, Sport & Child Development	200,978,680.78	31,336,922.47
45	Ministry of Defence	550,575,773.33	430,357,991.98
46	Zambia Security Intelligence services- Office of the President	452,159,522.88	246,120,598.00
47	Ministry of General Education	376,210,971.38	95,969,909.91
48	Ministry of Lands and Natural resources	25,949,497.96	45,288,283.29
49	Ministry of Fisheries and Livestock	433,853,219.84	164,031,463.51
50	Anti-Corruption Commission	11,262,009.83	8,770,459.56
51	Office of the President- Muchinga Province	8,905,146.12	5,954,579.06

**APPENDIX 2- USE OF GOODS AND SERVICES BY HEAD OF EXPENDITURE**

52	Ministry of Agriculture	1,010,408,348.46	1,175,083,610.64
53	Office of the President- Lusaka Province	10,546,430.88	4,126,503.83
54	Office of the President- Copperbelt Province	7,652,111.85	6,533,996.16
55	Office of the President- Central Province	9,402,658.22	5,218,953.57
56	Office of the President- Northern Province	9,412,228.41	8,009,197.14
57	Office of the President- Western Province	10,255,922.18	6,423,499.49
58	Office of the President- Eastern Province	7,695,252.90	6,618,758.08
59	Office of the President- Luapula Province	11,234,436.17	8,415,714.93
60	Office of the President- North-western Province	8,765,466.69	9,800,886.40
61	Office of the President- Southern Province	7,805,049.75	8,860,871.89
62	Constitutional and Statutory Expenditure	98,354,987.66	211,974,170.33
	<b>Grand Total</b>	<b>23,684,326,621.56</b>	<b>9,864,330,500.00</b>

### APPENDIX 3 - NON-FINANCIAL ASSETS BY HEAD OF EXPENDITURE

No.	HEAD OF EXPENDITURE	31-Dec-20	31-Dec-19
		ZMW	ZMW
1	Office of the President- State House	-	-
2	Office of the Vice President	3,999,265.00	380,720.00
3	National Assembly	3,163,831.71	-
4	Ministry of Gender	4,678,725.30	387,460.00
5	Electoral Commission of Zambia	-	-
6	Civil Service Commission (Office of the President)	640,792.00	-
7	Office of the Auditor General	11,760,076.62	561,487.58
8	Cabinet office - Office of the President	10,399,450.13	9,005,823.00
9	Teaching Service Commission	-	-
10	Zambia Police service Commission	-	-
11	Zambia Police - Ministry of Home Affairs	149,050.24	1,589,503.11
12	Office of the Public Protector	53,120.00	-
13	Ministry of Chiefs and Traditional Affairs	-	-
14	Ministry of Mines & Minerals Development	8,937,366.79	405,227.49
15	Ministry of Home Affairs	4,146,372.23	5,766,783.81
16	Drug Enforcement Commission	-	-
17	Ministry of Foreign Affairs	-	-
18	Judiciary	62,179.96	46,200.00
19	Disaster Management and Mitigation Unit	-	-
20	Loans and Investments	32,615,416.48	1,798,441.80
21	Local Government Service Commission	-	76,296.78
22	Ministry of Information and Broadcasting services	87,719,924.94	-
23	Public Service Management Division	918,000.00	-
24	Ministry of Local Government	525,006.00	4,574,514.60
25	Zambia Correctional Service	-	-
26	Ministry of Justice	-	-
27	Ministry of National Guidance and Religious Affairs	196,021.03	-
28	Ministry of Commerce, Trade and Industry	43,839.00	821,504.42
29	Human Rights Commission	1,400,000.00	18,331.25
30	Zambia Correctional Service Commission		
31	Ministry of Finance	7,992,381.74	6,814,133.76
32	Ministry of National Development Planning	119,543,488.95	632,380.10
33	Smart Zambia Institute	-	-
34	Ministry of Labour and social security	1,770,216.00	1,199,999.99
35	Ministry of Community Development and social services	-	-
36	Ministry of Health	-	516,594.40

**APPENDIX 3 - NON-FINANCIAL ASSETS BY HEAD OF EXPENDITURE**

37	Ministry of Transport and Communication	4,554,268.60	-
38	Ministry of Water Development, sanitation & Environmental protection	22,830.00	33,440.00
39	Ministry of Housing & Infrastructure Development	-	3,000,000.00
40	Ministry of Energy	-	-
41	Ministry of Works and Supply	-	2,785,116.16
42	Ministry of Higher Education	-	-
43	Ministry of Tourism and Arts	-	-
44	Ministry of Youth, Sport & Child Development	1,979,562.00	-
45	Ministry of Defence	-	-
46	Zambia Security Intelligence services- Office of the President	2,918,648.97	-
47	Ministry of General Education	27,581,292.27	4,490,383.00
48	Ministry of Lands and Natural resources	6,423,873.61	-
49	Ministry of Fisheries and Livestock	708,858.32	98,875.00
50	Anti Corruption Commission	4,029,009.75	219,481.55
51	Office of the President- Muchinga Province	1,440,000.00	-
52	Ministry of Agriculture	-	-
53	Office of the President- Lusaka Province	744,564.00	547,839.39
54	Office of the President- Copperbelt Province	4,160,164.50	295,341.99
55	Office of the President- Central Province	599,988.00	-
56	Office of the President- Northern Province	2,389,606.90	45,140.00
57	Office of the President- Western Province	-	-
58	Office of the President- Eastern Province	1,659,974.76	-
59	Office of the President- Luapula Province	2,209,670.58	158,000.00
60	Office of the President- North-western Province	5,335,152.27	-
61	Office of the President- Southern Province	1,450,318.00	117,998.95
62	Constitutional and Statutory Expenditure	-	-
	<b>Grand Total</b>	<b>368,922,306.65</b>	<b>46,387,018.13</b>

# APPENDIX 4 - INCOME TAX

	31 <sup>ST</sup> December 2020	31 <sup>ST</sup> December 2019
Company TAX	9,512,555,519.00	7,566,242,305.00
Advance Income Tax	17,583,314.00	174,341,102.00
Individual (Self Employed)	150,870,036.00	106,628,807.00
Pay As You Earn	14,229,158,795.00	11,361,326,382.00
With-holding Tax( Rent,Interest & Royalties)	4,505,233,730.00	3,474,315,404.00
With-holding Tax( Dividends)	276,680,406.00	430,141,269.00
With-holding Tax( Lump Sum Payment)	217,201.00	8,826,431.00
With-holding Tax( Contractors)	206,720,236.00	92,076,011.00
Property Transfer Tax	336,968,753.00	368,055,154.00
Mineral Royalty Tax	5,348,162,031.00	3,968,301,100.00
<b>Grand Total</b>	<b>34,584,150,021.00</b>	<b>27,550,253,965.00</b>

**APPENDIX 5 - CUSTOMS AND EXCISE**

	31 <sup>ST</sup> December 2020	31 <sup>ST</sup> December 2019
Custom Duty	3,140,314,951.00	3,271,025,602.00
Excise Duty-Motor Vehicles	275,577,374.00	263,917,953.00
Excise Duty-Soft Drinks	607,207.00	3,302,699.00
Non-Alcoholic Beverages	14,955,639.00	12,642,908.00
Excise Duty-Cigarettes	113,118,784.00	109,403,369.00
Excise Duty-Clear Beer	742,158,684.00	688,085,629.00
Excise Duty-Hydro Carbon Oil	521,648,174.00	495,665,711.00
Excise Duty-Spirits	155,221,977.00	147,093,161.00
Excise Duty-Wine	91,428,959.00	28,939,849.00
Customs Duty-Cosmetics	46,289,915.00	38,747,084.00
Excise Duty-Opaque Beer	20,235,570.00	29,347,092.00
Excise Duty-Air Time	835,070,392.00	698,911,789.00
Excise Duty-Timber	17,083,624.00	12,493,750.00
Export Duty - Scrap metal	32,198.00	77,592.00
Rummage Sales	5,135,885.00	7,774,112.00
Excise Duty-Copper Concentrates	38,324,826.00	34,131,724.00
Fines	42,954,479.00	53,242,450.00
Excise Duty-Plastic Bags	17,159,325.00	14,600,330.00
Excise Duty-Gases	2,047,056.00	53,024.00
Maize Seed	-	7,279.00
Excise Duty - Juices	1,690,252.00	3,335,686.00
Warehouse Rent	994,065.00	1,167,866.00
Surtax on selected Goods	265,552,909.00	213,552,881.00
Accounting Fees	3,117,163.00	1,442,275.00
Licenses Fees	6,939,117.00	6,250,175.00
Excise Duty-Electrical Energy (ZESCO)	458,706,099.00	222,397,232.00
Motor Vehicles Surtax	41,581,305.00	54,389,640.00
Excise Duty-Carbon	67,577,383.00	61,058,804.00
Carbon Emission Surtax Collected by RTSA	51,572,872.00	
Excise Duty-Cement	78,059,934.00	101,760,907.00
Export Duty - Precious Minerals & Anodic Slimes	74,106,748.00	271,859,586.00
Excise Duty - Water	517,895.00	234,717.00
Export Duty - Hides	3,016,014.00	5,277,678.00
Other Revenue	1,082,995.00	834,350.00
<b>Grand Total</b>	<b>7,133,879,770.00</b>	<b>6,853,024,904.00</b>



# APPENDIX 6 – LICENCES

	31 December 2020	31 December 2019
Firearms Licences	224,464.00	290,180.00
Mining Licences	49,251,975.00	43,813,699.00
PACRA Licences	92,415,223.00	74,719,356.00
ZDA Collections	4,424,103.00	5,785,462.00
ZICTA Licence Fees	431,547,434.00	292,792,667.00
Road Traffic Collections	490,199,078.00	479,724,745.00
ZEMA Collections	51,565,562.00	42,178,984.00
ERB Licence FEES	284,162,122.00	195,357,047.00
Renewal Certificates- Works & Supply	-	80,200.00
Casino Licences	909,576.00	2,538,927.00
Fish Licences	6,625,981.00	6,483,764.00
Import & Export Permit-Fisheries	1,971,062.00	3,658,213.00
Import & Export Permit-Agriculture	6,695,525.00	3,493,507.00
Licences for Private Radio and TV Stations	1,193,351.00	1,181,165.00
Licences - Motor Vehicles	21,710,893.00	26,099,277.00
<b>Grand Total</b>	<b>1,442,896,349.00</b>	<b>1,178,197,193.00</b>

**APPENDIX 7 – FEES**

	<b>31 December 2020</b>	<b>31 December 2019</b>
Import Declaration Fees-Zambia Police	4,841,538.00	6,269,956.00
Police Report	31,706.00	
Finger Prints	4,693,755.00	5,798,553.00
Other Fees-Zambia Police	5,692,363.00	6,252,961.00
Water Board Fees	39,847,500.00	28,879,697.00
Immigration Fees & Charges	351,380,843.00	401,683,433.00
Passport-Home Affairs	25,174,110.00	36,621,023.00
National Registration, Births and Deaths	1,918,062.00	1,052,675.00
Registration of Societies	4,988,279.00	3,977,613.00
National Archives	33,388.00	37,604.00
Passport-Foreign Affairs	924,702.00	1,383,060.00
TDI( Foreign)	212,645.00	323,093.00
VISA( Foreign)	4,514,463.00	17,913,423.00
Court Fees	24,584,655.00	19,789,969.00
Library Services- Judiciary	231,150.00	219,493.00
Information Services	273,247.00	250,742.00
Administrator General's Fees	119,983.00	92,934.00
Zambia Bureau of Standards( ZABS)	15,067,163.00	12,578,128.00
Zambia Metrology Agency	61,454,234.00	46,019,848.00
CCPC Collections	10,033,145.00	79,103,195.00
Zambia Compulsory Standards Agency	211,054,766.00	132,111,804.00
Registration Fees-Labour	609,101.00	470,740.00
Education and Occupation Assessment Fees	79,285.00	640,282.00
Factory Fees	1,020,604.00	799,375.00
Registration Fees-Works	420,800.00	533,000.00

# APPENDIX 7 – FEES

Government Transport Management Tools - Works	57,900.00	-
Valuation Fees - Works	168,950.00	-
Other Fees-Works & Supply	1,506.00	223,860.00
Air Services Permit Fees	742,829.00	9,190,463.00
Aviation and Landing Fees	41,772,997.00	83,970,236.00
Maritime and Inland Waterways fees	688,314.00	217,601.00
Dredging Equipment Hiring Fees	400,800.00	75,150.00
Tourism Enterprise	1,063,075.0	3,296,257.00
Hotel Managers Registration	616,750.00	643,380.00
Hunting & Park	94,118,723.00	170,333,279.00
Registration Fees-Community Dev	314,094.00	379,180.00
Forestry Revenue	72,107,685.00	50,129,924.00
Document Fees and Registration fees-Lands	40,922,014.00	29,539,085.00
Survey Fees-Lands	9,468,644.00	7,612,214.00
Consent Fees	2,825,769.00	2,717,853.00
Consideration	62,896,710.00	92,028,913.00
Preparation Fees-Lands	1,747,984.00	1,906,049.00
Veterinary Fees	4,481,271.00	4,922,155.00
Registration Fees-Fisheries	388,650.00	253,800.00
Inspection Fees-Fisheries	2,085,884.00	631,200.00
Inspection Fees-Agriculture	4,243,675.00	4,539,176.00
<b>Grand Total</b>	<b>1,110,815,711.00</b>	<b>1,265,412,376.00</b>

# APPENDIX 8 – OTHER REVENUE

	31 December 2020	31 December 2019
Fees and Surface Rental Charges-Mines	1,004,710.00	785,300.00
Miscellaneous-Mines	3,567,028.00	3,610,597.00
Rent of Properties Abroad-Foreign Affairs	1,520,397.00	2,331,210.00
Miscellaneous - Home Affairs (BOS)	351,552.00	3,607,773.00
Proceeds from sale of Properties-Foreign Affairs		
Miscellaneous-Foreign Affairs	1,507,423.00	613,051.00
Dividends-MOF	2,620,852,819.00	1,734,610,704.00
Rent of Government Premises-MOF	181,200.00	89,100.00
Proceeds from sale of Properties-MOF	1,166,490.00	1,120,246.00
Money Lenders Licence	801,000.00	117,000.00
Betting and Lottery Control Board-MOF	3,241,000.00	3,041,673.00
Debt to GRZ-MOF	51,192.00	635,199.00
Miscellaneous-MOF	223,470.00	312,000.00
Road Toll-Works & Supply	1,582,821,498.00	1,212,000,300.00
Proceeds from sale of Government Vehicles-Works and Supply	6,112,446.00	1,273,629.00
Flower Sales	3,030.00	1,505.00
Printing Supplies-Works and Supply	5,686,129.00	2,310,576.00
Weight bridge Charges-Works & Supply	39,014,669.00	20,739,901.00
Rent of Government Premises-Works & Supply	81,633.00	132,496.00
Proceeds from sale of Properties-Works and Supply	19,092.00	51,086.00
Office Equipment and Maintenance Services	259,828.00	52,285.00
Misuse of Government Vehicles	21,500.00	11,700.00
Miscellaneous-Tourism & Arts	334,934.00	111,958.00
Ground Rent-Lands	70,529,905.00	43,564,265.00
Rent of Government Premises-Lands	0	60.00
Damage of Government Property -MOF		1,000.00
Damage of Government Property -Works and Supply	3,000.00	
Plant quarantine and Phytosanitary Service-Agriculture	4,789,944.00	3,106,228.00
Proceeds from sale of Crops	72,000,000.00	290,100,000.00
Fertiliser sales	344,283,600.00	302,142,000.00
Proceeds from Sale of Fish	50.00	

# APPENDIX 8 – OTHER REVENUE

Miscellaneous Zambia Security Intelligence Service	2,774,948.00	
Miscellaneous - Fisheries & Livestock	190,038.00	
Attorney General's Chambers - Debt Collection	195,588.00	
Miscellaneous	970,000.00	
Forfeited Assets - Anti - Corruption Commission	3,500,000.00	
Forfeited Assets - Anti - Ministry of Justice (NPA)	5,000.00	
Covid - 19 Donations	11,150,411.00	
Miscellaneous - Lands Escort of Trucks Carrying Timber	712,510.00	
Miscellaneous - Muchinga	3,889,356.00	
Miscellaneous - Auditor General	663,080.00	
Miscellaneous - Copperbelt Province (BOS)	2,605,410.00	
Miscellaneous-Justice (BOS-Prosecution Authority)		824,640.00
Miscellaneous-Judiciary (BOS)		831,910.00
Miscellaneous-Community Development	177,292.00	131,718.00
Miscellaneous-Transport & Communication (RTSA Tolls - Vic Falls)		652,743.00
Miscellaneous - Central Province (BOS)		699,645.00
Miscellaneous - Northern Province (BOS)		2,607,745.00
Miscellaneous - Luapula Province (BOS)		2,294,151.00
<b>Grand Total</b>	<b>4,787,263,172.00</b>	<b>3,634,515,394.00</b>

APPENDIX 9 - STATEMENT OF UNRETIRED IMPREST FOR THE YEAR ENDED

31<sup>ST</sup> DECEMBER 2020

NO.	HEAD	MINISTRIES, PROVINCES AND AGENCIES (MPA)	2020 (ZMW)	2019 (ZMW)
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)	-	10,000.00
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	131,891.00	-
12	12	OFFICE OF THE PUBLIC PROTECTOR	59,767.00	-
13	13	MINISTRY OF CHIEFS AND TRADITIONAL AFFAIRS	70,767.79	1,423,392.00
14	14	MINISTRY OF MINES & MINERALS DEVELOPMENT	318,727.00	181,452.00
15	15	MINISTRY OF HOME AFFAIRS	-	-
16	16	DRUG ENFORCEMENT COMMISSION	-	-
17	17	MINISTRY OF FOREIGN AFFAIRS	-	66,981.00
18	18	JUDICIARY	-	341,225.00
19	19	DISASTER MANAGEMENT AND MITIGATION UNIT	328,174.00	831,035.31
20	21	LOANS & INVESTMENTS	-	-
21	25	LOCAL GOVERNMENT SERVICE COMMISSION	-	1,447,256.00
22	26	MINISTRY OF INFORMATION AND BROADCASTING SERVICES	277,681.46	-
23	27	PUBLIC SERVICE MANAGEMENT DIVISION	-	-
24	29	MINISTRY OF LOCAL GOVERNMENT AND HOUSING	158,549.00	15,915.00
25	30	ZAMBIA CORRECTIONAL SERVICE	-	-
26	31	MINISTRY OF JUSTICE	814,210.07	-
27	32	MINISTRY OF NATIONAL GUIDANCE AND RELIGIOUS AFFAIRS	305,251.00	40,465.00
28	33	MINISTRY OF COMMERCE, TRADE & INDUSTRY	174,224.00	108,403.00
29	34	HUMAN RIGHTS COMMISSION	-	-
30	36	ZAMBIA CORRECTIONAL SERVICE COMMISSION	-	-
31	37	MINISTRY OF FINANCE	-	119,806.00
32	38	MINISTRY OF NATIONAL DEVELOPMENT PLANNING	-	367,747.00
33	39	SMART ZAMBIA INSTITUTE	-	-
34	44	MINISTRY OF LABOUR AND SOCAILA SECURITY	-	-
35	45	MINISTRY OF COMMUNITY DEVELOPMENT AND SOCIAL SERVICES	-	32,571.00
36	46	MINISTRY OF HEALTH	1,449,256.57	45,000.00
37	51	MINISTRY OF TRANSPORT & COMMUNICATION	39,620.00	-
38	52	MINISTRY OF WATER DEVELOPMENT, SANITATION & ENVIRONMENTAL PROTECTION	-	38,055.00
39	54	MINISTRY OF HOUSING & INFRASTRUCTURE DEVELOPMENT	-	43,056.00
40	62	MINISTRY OF ENEGRY	215,190.83	-

**APPENDIX 9 - STATEMENT OF UNRETIRED IMPREST FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2020**

41	64	MINISTRY OF WORKS & SUPPLY		14,765.00
42	65	MINISTRY OF HIGHER EDUCATION		35,986.00
43	68	MINISTRY OF TOURISM & ARTS	65,280.00	411,101.00
44	76	MINISTRY OF YOUTH, SPORT & CHILD DEVELOPMENT	364,254.00	22,000.00
45	77	MINISTRY OF DEFENCE	202,609.35	202,609.35
46	78	ZAMBIA SECURITY INTELLIGENCE SERVICES - OFFICE OF THE PRESIDENT	-	-
47	80	MINISTRY OF GENERAL EDUCATION	-	272,637.00
48	85	MINISTRY OF LANDS & NATURAL RESOURCES	-	79,430.00
49	86	MINISTRY OF FISHERIES & LIVESTOCK	11,850.00	1,471,386.00
50	87	ANTI-CORRUPTION COMMISSION	-	-
51	88	OFFICE OF THE PRESIDENT- MUCHINGA PROVINCE	-	-
52	89	MINISTRY OF AGRICULTURE	-	3,100.00
53	90	OFFICE OF THE PRESIDENT- LUSAKA PROVINCE	-	-
54	91	OFFICE OF THE PRESIDENT- COPPERBELT PROVINCE	-	900.00
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	-	22,500.00
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	-	-
		<b>GRAND TOTAL</b>	<b>4,987,303.07</b>	<b>7,648,773.66</b>

**APPENDIX 10 - STATEMENT OF LOSSES OF PUBLIC MONEY AND STORES AS AT 31<sup>ST</sup>  
DECEMBER, 2020**

Details	Office/Place and Station	Amount (K)
Unrecovered Loans from former employees	Energy Regulation Board	85,620.33
	<b>Subtotal</b>	<b>85,620.33</b>
	<b>Ministry of Local Government</b>	
Details	Office/ Place and Station	Amount (K)
Mitsubishi Spotero GRZ 737 CE Mr. J Chisakula	Ministry of Local Government	7,875.00
	<b>Subtotal</b>	<b>7,875.00</b>
	<b>Ministry of Finance</b>	
Details	Office/Place and Station	Amount (K)
Ford Ranger Pickup GRZ 689 CK Mr. J. Mwanza	Ministry of Finance	41,259.00
Nissan UD GRZ 672 CA Mr. Geoffrey Chinyembe	Ministry of Finance	-
	<b>Subtotal</b>	<b>41,259.00</b>
	<b>Ministry of General Education</b>	
Details	Office/Place and Station	Amount (K)
Mitsubishi Rosa GRZ 438 BS Mr. Evans Makumba	Ministry of General Education	850.00
	<b>Subtotal</b>	<b>850.00</b>
	<b>Ministry of Works and Supply</b>	
Details	Office/Place and Station	Amount (K)
Toyota Prado GRZ 846 CJ Mr. S. Situmbeko	Ministry of Works and Supply	3,000.00
	<b>Subtotal</b>	<b>3,000.00</b>
	<b>Office of the Auditor General</b>	
Details	Office/Place and Station	Amount (K)
Toyota Hilux BAA 5903 Mr. John Mafuta	Office of the Auditor General	340,000.00
Nissan Patrol BAC 4478 Mr. Benard Mbeza	Office of the Auditor General	226,200.00
	<b>Subtotal</b>	<b>566,200.00</b>



# APPENDIX 10 - STATEMENT OF LOSSES OF PUBLIC MONEY AND STORES AS AT

31<sup>ST</sup> DECEMBER, 2020

	<b>Zambia Police Service</b>	
<b>Details</b>	<b>Office/Place and Station</b>	<b>Amount (K)</b>
Nissan Patrol ZP 2376 B Const. Harrison Chalwe	Zambia Police Service	38,559.00
Toyota Land Cruiser ZP 2478 B Const. Liswaniso	Zambia Police Service	7,362.00
Mercedes Benz Truck ZP 4022Mr. J. Mupeta	Zambia Police Service	53,600.00
Toyota Land Cruiser Zp 2544 B	Zambia Police Service	13,745.00
	<b>Subtotal</b>	<b>113,266.00</b>
	<b>Cabinet Office</b>	
<b>Details</b>	<b>Office/Place and Station</b>	<b>Amount</b>
Hyundai SantaFe GRZ 519CF Ms. O R Cecilia Banda Cabinet Office		Extensively Damaged
	<b>Subtotal</b>	-
	<b>State House</b>	
<b>Details</b>	<b>Office/Place and Station</b>	<b>Amount (K)</b>
Toyota Land Cruiser GRZ 547 CM Mr. B. Mubiana	State House	10,625.00
Toyota Land Cruiser GRZ 323 CK Mr. Edwin Ngoma	State House	Extensively Damaged
Mitsubishi Land Cruiser 911 CE Mr. R. Zulu	State House	155,000.00
	<b>Sub Total</b>	<b>165,625.00</b>

APPENDIX 10 - STATEMENT OF LOSSES OF PUBLIC MONEY AND STORES AS AT

31<sup>ST</sup> DECEMBER, 2020

Ministry of Health		
Details	Office/Place and Station	Amount (K)
Toyota Hilux GRZ570CP Dr. Muzaza A. Ntele	Ministry of Health	Extensively damaged
Toyota Land Cruiser ALT 1345 Mr. J. Chisempi	Ministry of Health	96,662.80
Toyotya Land Cruiser GRZ884CP Mr. Nkosu	Ministry of Health	90,225.26
Mitsubishi Pajero GRZ960CL Ms. Faith Tembo	Ministry of Health	27,700.00
Toyota Hilux GRZ571CP Mr. Lebai Munema	Ministry of Health	22,040.00
Toyota Land Cruiser GRZ148CP Mr. Solomon	Ministry of Health	316,119.70
Toyota Land Cruiser GRZ 799 Mr.Mushimba	Ministry of Health	323,363.00
Toyota Landcruiser GRZ725CP Mr. B. Chiyabi	Ministry of Health	34,735.00
Toyota Landcruiser GRZ 856 CK Mr. F. Mushole	Ministry of Health	3,000.00
Toyota Hilux BAK 4097 ZM Mr. C. Kabaso	Ministry of Health	917.11
Iveco Ambulance GRZ 124 CR Mr. E. Tembo	Ministry of Health	71,096.00
Iveco Mini Van GRZ 129CR Mr. Aron Kamfwa	Ministry of Health	156,221.41
Toyota Land Cruiser GRZ 772 CN Mr. E. Tembo	Ministry of Health	11,066.40
Iveco Mini Bus GRZ 153 CR Mr. E. Tembo	Ministry of Health	21,850.00
Toyota Hilux ALC 2676 Mr. O. Kabanda	Ministry of Health	Beyond Economical Value
Mitsubishi Canter ALE 3366 Mr. A. Sanchebo	Ministry of Health	24,388.00
Toyota Hilux GRZ 335 CM Dr. M. Bweupe	Ministry of Health	216,365.00
Nissan Navara GRZ 783 CJ Mr. R. Mukuka	Ministry of Health	Beyond Economical Value
	<b>Sub Total</b>	<b>1,415,749.68</b>
Ministry of Chiefs and Traditional Affairs		
Details	Office/Place and Station	Amount (K)
Unaccounted for Stores	Ministry of Chiefs and Traditional Affairs	179,787.00
	<b>Sub Total</b>	<b>179,787.00</b>

## Ministry of Finance

### APPENDIX 10 - STATEMENT OF LOSSES OF PUBLIC MONEY AND STORES AS AT 31<sup>ST</sup> DECEMBER, 2020

Drug Enforcement Commission		
Details	Office/Place and Station	Amount (K)
Loss of CZ0 83 Browning Pistol Serial Number 067806 Drug Enforceme	Drug Enforcement Commission	-
Foton Tunland GRZ 795 CM Mr. S. Nyoni	Drug Enforcement Commission	8,757.17
Mitsubishi Asx GRZ 413 CM Mr. D. Banda	Drug Enforcement Commission	40,000.00
Nissan Hard Body GRZ 813 CM Mr. M. Mwelwa	Drug Enforcement Commission	4,234.00
Toyota Hilux GRZ 183 CJ Mr. S. Sumbukeni	Drug Enforcement Commission	20,000.00
Mitsubishi Asx GRZ 418 CM Mr. P. Mwenya	Drug Enforcement Commission	6,728.00
Toyota Runx GRZ 703 CR Mr. A Tembo	Drug Enforcement Commission	10,500.00
Mitsubishi Mivec GRZ 411 CM Mr. A. Kaingeni	Drug Enforcement Commission	1,300.00
	<b>Sub Total</b>	<b>91,519.17</b>
Ministry of National Development Planning		
Details	Office/Place and Station	Amount (K)
Loss of Public Stores	Ministry of National Development Planning	23,100.00
	<b>Sub Total</b>	<b>23,100.00</b>
Ministry of Tourism		
Details	Office/Place and Station	Amount (K)
Nissan Navara GRZ 394 CF Mr. M. Tembo	Ministry of Tourism	1,785.26
Toyota Hilux GRZ 417 CK Ms. Joyce Phiri	Ministry of Tourism	20,358.00
Grand Tiger GRZ 372 CM Mr. Bwalya Katongo	Ministry of Tourism	1,500.00
	<b>Sub Total</b>	<b>23,643.26</b>
Ministry of Agriculture		
Details	Office/Place and Station	Amount (K)
Toyota Hilux GRZ501 BX Mr. Evans Mankumba	Ministry of Agriculture	Vehicle was stolen
	<b>Sub Total</b>	<b>-</b>
Ministry of Mines		
Details	Office/Place and Station	Amount (K)
Toyota Land Cruiser GRZ664 CB Mr. G Shiyanga	Ministry of Mines	6,687.50
Mitsubishi Pajero GRZ 861 CM Mr. P. Chanda	Ministry of Mines	30,246.00
Toyota Land Cruiser GRZ 875CR Mr. B. Mulenga	Ministry of Mines	22,000.00
Toyota Hilux GRZ 321 CL Mr. Elite Mhone	Ministry of Mines	145,000.00
	<b>Sub Total</b>	<b>203,933.50</b>

# APPENDIX 10 - STATEMENT OF LOSSES OF PUBLIC MONEY AND STORES AS AT

31<sup>ST</sup> DECEMBER, 2020

Ministry of Home Affairs		
Details	Office/Place and Station	Amount (K)
Nissan Hardbody GRZ 765 CM Mr. Hopten	Ministry of Home Affairs	Extensively Damaged
Nissan Hardbody GRZ 563 CF Mr. N. Chifuta	Ministry of Home Affairs	Beyond Economical Repair
Toyota Hilux GRZ 789 BX Mr. J. Musonda	Ministry of Home Affairs	38,140.80
Sub Total		38,140.80

Ministry of Transport and Communication		
Details	Office/Place and Station	Amount (K)
Toyota Land Cruiser GX GRZ 881 CP Mr. Sydne	Ministry of Transport and Communication	90,341.34
Sub Total		90,341.34
GRAND TOTAL		3,049,910.08

SUMMARY OF STATEMENT OF DAMAGE AND LOSS TO GOVERNMENT AS PER INSTITUTIONS		
Institutions	Office/Place and Station	Amount (K)
Ministry of Energy	Ministry of Energy - Energy Regulations Board	85,620.33
Ministry of Local Government	Ministry of Local Government	7,875.00
Ministry of Finance	Ministry of Finance	41,259.00
Ministry of Higher Education	Ministry of Higher Education	850.00
Ministry of Works and Supply	Ministry of Works and Supply	3,000.00
Office of the Auditor General	Office of the Auditor General	566,200.00
Zambia Police Service	Zambia Police Service	113,266.00
Cabinet Office	Cabinet Office	-
State House	State House	165,625.00
Ministry of Health	Ministry of Health	1,415,749.68
Ministry of Chiefs and Traditional Affairs	Ministry of Chiefs and Traditional Affairs	179,787.00
Drug Enforcement Commission	Drug Enforcement Commission	91,519.17
Ministry of National Development Planning	Ministry of National Development Planning	23,100.00
Ministry of Tourism	Ministry of Tourism	23,643.26
Ministry of Agriculture	Ministry of Agriculture	-
Ministry of Mines	Ministry of Mines	203,933.50
Ministry of Home Affairs	Ministry of Home Affairs	38,140.80
Ministry of Transport and Communication	Ministry of Transport and Communication	90,341.34
GRAND TOTAL		3,049,910.08
SUMMARY OF CATEGORIES OF LOSSES		
Loss of Money		85,620.33
Loss of Stores		202,887.00
Loss of Government Property		2,761,402.75
Grand Total		3,049,910.08

## APPENDIX 11 - EXTERNAL DEBT SERVICE REPAYMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2020

SUMMARIES TO STATEMENT E FOR THE YEAR 2020				
	AMOUNT RAISED		AMOUNT REPAID	
MULTILATERAL	TOTAL (USD)	AMOUNT RAISED (B)ZMW	TOTAL (USD)	AMOUNT REPAID (C) ZMW
African Development Fund	26,733,134.18	566,475,113.27	4,595,308.15	80,452,935.61
African Development Bank	95,117,352.68	2,015,536,703.27	831,188.44	14,552,136.19
International Fund for Agriculture Development	8,251,581.46	174,851,011.14	4,393,188.99	76,914,308.98
The World Bank(IDA)	161,162,154.05	3,415,026,044.23	12,517,205.69	219,146,553.51
The OPEC Fund for International Development	5,831,457.86	123,568,592.03	2,427,164.00	42,493,879.11
European Investment Bank	-	-	4,363,960.22	76,402,582.62
Development Bank of South Africa	-	-	13,795,946.52	241,534,269.48
Strategic Climate Fund	2,474,601.21	52,436,799.64	-	-
Nigerian Trust Fund	59,212.00	1,254,702.28	301,385.71	5,276,548.24
UK Export Finance	129,651,417.07	2,747,313,527.71	-	-
Nordic Development Fund	-	-	701,393.29	12,279,731.27
Arab Bank for Economic Development in Africa(BADEA)	556,257.78	11,787,102.36	-	-
Eastern and Southern African Trade and Development Bank	36,296,917.00	769,131,671.23	73,750,000.00	1,291,187,404.08
<b>TOTAL</b>	<b>466,134,085.28</b>	<b>9,877,381,267.17</b>	<b>117,676,741.01</b>	<b>2,060,240,349.08</b>
	AMOUNT RAISED		AMOUNT REPAID	
BILATERAL	TOTAL (USD)	AMOUNT RAISED (B)ZMW	TOTAL (USD)	AMOUNT REPAID (C) ZMW
JICA	2,979,743.20	63,140,758.41	817,962.88	14,320,588.04
Agence Francaise de Developpement	-	-	4,050,315.76	70,911,412.77
<b>TOTAL</b>	<b>2,979,743.20</b>	<b>63,140,758.41</b>	<b>4,868,278.64</b>	<b>85,232,000.81</b>
	AMOUNT RAISED		AMOUNT REPAID	
EXPORT AND SUPPLIER CREDIT	TOTAL (USD)	AMOUNT RAISED (B)ZMW	TOTAL (USD)	AMOUNT REPAID (C) ZMW
Mikalile Trading Ltd	285,226,781.49	6,043,955,499.77	22,941,521.87	401,651,580.59
Export - Import Bank of India	82,326,054.97	1,744,489,104.81	301,369.65	5,276,267.07
Star Times International Holdings Limited	-	-	2,500,000.00	43,769,064.54
Export - Import Bank of China	-	-	4,853,984.81	84,981,749.78
Paramount Group Limited	-	-	-	-
PolyTechnologies	65,611,572.41	1,390,309,219.37	5,500,000.00	96,291,942.00
Export Import Bank of Russia	4,213,431.31	89,282,609.52	-	-
Intesa Sanpaolo S.P.A, London	-	-	12,167,375.71	213,021,861.12
<b>TOTAL</b>	<b>437,377,840.18</b>	<b>9,268,036,433.48</b>	<b>48,264,252.04</b>	<b>844,992,465.10</b>
	AMOUNT RAISED		AMOUNT REPAID	
PRIVATE BANKS (vii)	TOTAL (USD)	AMOUNT RAISED (B)ZMW	TOTAL (USD)	AMOUNT REPAID (C) ZMW
Israel Discount Bank Ltd	24,678,017.00	522,927,180.23	20,533,829.19	359,498,598.07
China Development Bank	92,088,084.20	1,951,346,504.20	14,349,423.12	251,224,330.69
China Minsheng Banking Corp, Ltd	-	-	4,249,839.56	74,404,600.80
Credit Suisse AG, London Brach.	-	-	10,434,065.31	182,675,711.21
Bank of China Limited	-	-	1,563,984.70	27,381,658.91
China National Aero-Technology Import & Export Corporation	-	-	2,012,587.54	35,235,629.58
Industrial and Commercial Bank of China	125,988,671.98	2,669,699,959.26	3,535,304.15	61,894,782.21
Citibank UK PLC	-	-	25,200,000.00	441,192,170.61
Citibank Zambia	-	-	5,552,797.56	97,216,301.92
Standard Chartered Bank Plc	-	-	20,216,765.66	353,947,568.43
Nedbank Limited	-	-	2,526,315.79	44,229,791.55
Nordea Danmark	8,038,966.79	170,345,706.28	3,505,781.55	61,377,911.58
Bank Hapoalim	-	-	4,636,366.43	81,171,768.61
Investec	45,346,000.00	960,881,740.00	19,442,510.00	340,392,190.04
<b>TOTAL</b>	<b>296,139,739.97</b>	<b>6,275,201,089.96</b>	<b>137,759,570.56</b>	<b>2,411,843,014.21</b>
1. The amount raised (B) has been translated at the Closing Exchange Rate(BOZ)K21.19 per USD for the year 2020. 2. The amount repaid are principal repayments translated at an actual average spot rate of K17.51 at Bank of Zambia at the time the transaction occurred.				

## APPENDIX 12 – GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES

1 GRANT AIDED INSTITUTIONS		
	GRANT AIDED INSTITUTION	SECTOR
State house	State Lodge Farm	Hospitality
Office of the Vice President	National Institute of Public Administration National School of Government	Education Education
Cabinet office	Government Communicationa	Communication
Ministry of Mines & Minerals Development	Mining Bureau Zambia Extractive Industries Transparency Initiative	Mining Mining
Ministry of Energy	Rural Electrification Authority Office for Promoting Private Power Investment Water Resources Management Authority EITI Secretariat 056 National Water and Sanitation Council Energy Regulation Board	Energy Energy Energy Energy Energy
Ministry of Home Affairs	Commission for refugees Police Public Complaints Authority Parole Board DNA Laboratory National Anti Terrorism Centre	Defence & Security Defence & Security Defence & Security Defence & Security Defence & Security
Ministry of Foreign Affairs	Institute of Diplomacy and International Studies	Education
Judiciary	Council for Law Reporting Judicial Service Commission	Legal Legal
Ministry of Information and Broadcasting Services	Zambia Institute of Mass Communication Independent Broadcasting Authority	Communication Communication
Ministry of General Education	Education Broadcasting Services /ETV Examinations Council of Zambia Hubert Young Hostels Promoting Equity in African Schools Teaching Council of Zambia Zambia Education Publishing House	Education Education Hospitality Education Education Education
Public Service Management Division	Future Search	Education
Ministry of Local Government and Housing	National Fire Training School National Housing Authority	Local Government Local Government

**APPENDIX 12 – GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES**

	GRANT AIDED INSTITUTION	SECTOR
Ministry of Justice	Judicial Complaints Authority	Legal
	Legal Aid Board	Legal
	Zambia Institute of Advanced Legal Education	Legal
	Legal Aid Fund	Legal
	National Projections Authority case Flow Management Systems	Legal
	National Prosecutions Authority	Legal
	Legal Aid Board – case Flow Management	Legal
	Zambia Institute of Advanced Legal Education Capital (Infrastructure Development)	Legal
	Zambia Centre for Inter – party Dialogue	Legal
Ministry of Commerce, Trade and Industry	Business Regulatory Review Agency	Economic
	Citizens Economic Empowerment Commission (CEEC)	Economic
	Zambia Bureaux of Standards	Economic
	Zambia Development Agency	Economic
	Zambia Weights and Measures Agency	Economic
	Competition and Consumer Tribunal	Economic
	Competition and Consumer Protection Commission	Economic
	Kaizen Institute of Zambia	Economic
	Patents and Companies Registration Agency	Economic
Ministry of Finance	Lusaka Stock Exchange – Bonding Listing	
	National Road Fund Agency	Economic
	Tax Appeals Tribunal	
	Securities and Exchange Commission	Economic
	Zambia Revenue Authority	Economic
	Zambia Institute of Purchasing and Supply	Economic
	Financial Intelligence Unit	Economic
	Zambia Public Procurement Authority	Economic
	Capital Markets Tribunal	Economic
	Zambia Institute of Chartered Accountants	Economic
	National Authorising Office	Economic
	Zambia Credit Guarantee Scheme	Economic
	Public Service Pensions Fund	Economic
Ministry of National Development Planning	National Economic Advisory Council	Economic
	Zambia Institute of Policy Analysis and Research	Economic
	Policy Monitoring and Research Centre	Economic
	Pilot Programme for Climate Change Resilience	Economic
	National Planning Development Coordination	Economic
	Zambia Consensus GIS	Economic
	National Designated Authority	Economic
	Zambia Integrated Forest Landscape Project	Economic
	National Climate Change Fund	Economic

# APPENDIX 12 – GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES

	GRANT AIDED INSTITUTION	SECTOR
Ministry of Health	Zambia Blood Transfusion Service	Health
	Churches Health Association of Zambia	Health
	Federation of Health Advisory Groups	Health
	Cancer Registry	Health
	Zambia Flying Doctor Service	Health
	National Food and Drug Laboratory	Health
	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
	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
	National Health Insurance Management Authority	Health
Ministry of Transport and Communication	Government Communications Flight	Transport
	Road Transport and Safety Agency	Transport
	Aircraft Accident and Investigation Board	Transport
	Roads Tribunal	Transport
	Zambia Information and Communications Technology Authority	Transport
	Bangweulu Water Transport Board	Transport
	Mweru Water Transport Board	Transport
	Mulamba Harbour	Transport
	Tazara	
	Zampost Government Grants	Transport
	Zambia Airport Corporations	Transport
	Civil Aviation Authority	Transport
	Zambia Air Services Training Institute	Transport
	Chartered Institute Logistics and Transport Board	Transport
Ministry of Tourism and Arts	Hostels Board of Management	Tourism & Hospitality
	National Arts Council	Tourism & Hospitality
	Zambia Tourism Agency	Tourism & Hospitality
	National Heritage Commission	Tourism & Hospitality
	Zambia Institute of Tourism and Hospitality Studies	Tourism & Hospitality
	Zambia Museums Board	Tourism & Hospitality



# APPENDIX 12 – GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES

	GRANT AIDED INSTITUTION	SECTOR
Ministry of Infrastructure	Road Development Agency	Construction
	National Council for Construction	Construction
	National Housing Authority	Construction
Ministry of Works and Supply	Engineering Services Corporation Ltd.	Construction
Ministry of Defence	ZamCapital	Defence & Security
	Mupepetwe Engineering Company	Defence & Security
	International Military Sports Council (CISM)	Defence & Security
	Joint Permanent Commission on Defence	Defence & Security
	Maina Soko Advisory Meetings	Defence & Security
	Staff College Advisory	Defence & Security
	Zambia National Service Advisory Board	Defence & Security
Ministry of Lands, Natural	Land Development Fund	Environmental
	Lands Tribunal	Environmental
	Forestry College	Environmental
	Survey Control Board	Environmental
Office of the President – Copperbelt Province	Dag Hammarskjold Trust Fund	

## APPENDIX 12 – GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES

2 STATE OWNED ENTERPRISES UNDER INDUSTRIAL DEVELOPMENT CORPORATION (IDC)		
S/No.	Name of SOE	Shareholding (%)
1	Zambia Daily Mail	100
2	ZESCO Limited,	100
3	INDENI Petroleum Refinery	100
4	Indo Zambia Bank Limited	40
5	Kagem Mining Limited	20
6	Lusaka South Multi Facility Economic Zone Limited	100
7	Lusaka Trust Hospital	50
8	Mpulungu Harbour Limited	100
9	Mukuba Hotel Limited	24.4
10	Mulungushi Village Limited	100
11	NIEC Business School	100
12	Mupepetwe Development Company	100
13	Nitrogen Chemicals of Zambia Limited	100
14	ZAMTEL Limited	100
15	ZAFFICO Limited	100
16	Zambia International Trade Fair Limited	100
17	Zambia Printing Company Limited	100
18	Zambia China Mulungushi Joint Venture	40
19	Zambia Railways Limited	100
20	Times Printpak Zambia	100
21	ZSIC General Insurance Limited	100
22	ZSIC Life Insurance Limited	100
23	Zambia Cargo Limited	100
24	ZANACO Bank PLC	25
25	ZCCM-Investments Holding	60.7

**APPENDIX 12 – GRANT AIDED INSTITUTIONS AND GOVERNMENT CONTROLLED ENTITIES**

3 STATE-OWNED ENTERPRISES UNDER THE MINISTRY OF FINANCE		
S/No.	Name of SOE	Shareholding (%)
1	Zambia National Broadcasting Corporation	100
2	Tanzania Zambia Railway Authority	50
3	Zambia National Building Society	100
4	Zambia Postal Services Corporation	100
5	Public Service Microfinance Company	100
6	Tanzania Zambia Mafuta Pipelines Limited	66.7
7	Zambia Airports Corporation	100
8	National Housing Authority	100
9	National Savings and Credit Bank	100
10	Development Bank of Zambia	95.7
11	Zambia Education Publishing House	100
12	Engineering Services Corporation	100
13	ZCCM-Investments Holdings Plc (Class B shares)	17.25
14	MOFED London Limited	100
15	Africa Trade Insurance Agency (169 shares)	7.48
16	Africa Reinsurance Corporation (24,064 Shares)	0.844
17	Zambia Credit Guarantee Scheme Limited	100
18	Medical Stores Limited (Under restructuring)	100
19	Mupepetwe Development Company	100
20	Zamcapitol Enterprises Limited	100
21	Contract Haulage Limited	100

## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

MPA	NAME OF DONOR	DATE	VALUE (USD)	POUND	RATE	VALUE (ZMW)	TYPE OF GIFT, DONATION OR AID IN KIND	BENEFICIARY
<b>National Assembly</b>	International Labour Organisation	Apr-20				192,500.00	Grant	
	German Development Bank	Jun-20				409,208.62	Direct Funding to Contractor	
	<b>Sub Total</b>					<b>601,708.62</b>		
<b>Ministry of Gender</b>	Ahmadiyya Muslim Mission in Zambia	Nov-20				-	Guava, Blackplum & Paw paw Seedlings	Ministry of Education
	Confidence (NGO)	Nov-20				-	Mukula Seedlings (100)	Ministry of Education
	<b>Sub Total</b>					-		
<b>Ministry of Home Affairs</b>	Huawei Zambia Technologies	Apr-20				200,000.00	Assorted food Items for Refugees	
	Kids Hope Foundation	Nov-20				44,149.00	Assorted food	
	OVP- DMMU	Nov-20				75,000.00	Covid 19 PPEs	
	SURYA BIO-FUELS LIMITED	Apr-20				183,000.00	Covid 19 PPEs	
	TRADE KINGS	Apr-20				11,218.00	Covid 19 PPEs	
	CHINA NON FERROUS METAL	Oct-20				-	Covid 19 PPEs	
	DMMU	Apr-20				-	Covid 19 PPEs	
	FQML	Apr-20				-	Covid 19 PPEs	
	HIGER BUS SERVICES	Apr-20				-	Covid 19 PPEs	
	LUANSHYA COPPERMINE	Apr-20				-	Covid 19 PPEs	
	LUSAKA PROVINCIAL ADMIN	Apr-20				-	Covid 19 PPEs	
	MINISTRY OF HOME AFFAIRS	Apr-20				-	Covid 19 PPEs	
	Rainbow Institute	Aug-20				-	Covid 19 PPEs	
	SAN HE COMPANY	Apr-20				-	Covid 19 PPEs	
	SINO MINE INT, ENGINEERING	Apr-20				-	Covid 19 PPEs	
	ZTE	Apr-20				-	Covid 19 PPEs	
	<b>Sub Total</b>					<b>513,367.00</b>		
<b>Drug Enforcement Commission</b>	Higer	Apr-20				5,000.00	Hand Gloves (500)	DEC
	Pharmarova	Apr-20				475.00	Hand Sanitizer (400ml x 24)	DEC
	DEC Welfare	May-20				7,875.00	Face Mask (525)	DEC
	Asian Community	May-20				42,000.00	Face Mask (1200)	DEC
	DMMU	Jul-20				21,000.00	Hand Sanitizer (5 litres x 50)	DEC
	Ministry of Home Affairs	May-20				-	Hand Sanitizer (20 litres x4 )	DEC
	<b>Sub Total</b>			-		<b>76,350.00</b>		

## Ministry of Finance

## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

Disaster Management and mitigation Unit									
	ARJ Industrial Company	Jun-20				42,500.00	Instant Hand Sanitisers (200mls x500)		
	Zhonkai International (Z) Ltd	Jun-20				4,900.00	Hand Sanitiser (25ltrs x20)		
	China Fujan Overseas association of Zambia	Jun-20				73,570.00	Spirit ( 2.5L x40)		
	Savenda Group of Companies	Jun-20				16,380.00	Hand sanitiers (400mls x 252)		
	ZANACO BANK	Jun-20				145,600.00	Hand washing set (91)		
	MARCOPOLO GROUP OF COMPANIES	Jun-20				182,400.00	Face Mask 2000x 1		
	LONGRICH	Jun-20				144,000.00	LONGRICH TEA SOAP (2880)		
	NSHIMBI	Jun-20				104,480.00	lliquid Soap (20x12 x450ml) 240		
	Uttar Bhanitwa Sangh(UBS)	Jun-20				20,960.00	10kg M/Meal (100)		
	China Jiangxi	Jun-20				490,450.00	Face masks (50,000)		
	Pembe Flour Mills	Jun-20				31,090.00	Mealie Meal (186)		
	China Civil Engineering Cooperation	Jun-20				225,000.00	Face masks (30,000)		
	African Milling	Jun-20				10,000.00	2.5Kg Break Fast M/Meal (1000)		
	Abacus 360	Jun-20				2,250.00	50KG Kapenta (1.50)		
	Zambins In The Diaspora	Jun-20				4,900.00	750mls Cooking oil (36)		
	Unibisco	Jun-20				7,014.00	Striker Cocnut Cream Biscuits(1 by 48) 87		
	Multi Choice Zambia	Jun-20				56,000.00	25kg Mealie Meal (400)		
	CHINA CIVIL ENGINEERING CONSTRUCTION ZAMBIA	Jun-20				225,000.00	Face Mask (30000)		
	INVESTTRUST BANK & NEMCHEN	Jun-20				23,920.00	5LITS SANITIZER (104)		
	BEIJING HANJIAN HESHAN (ZAMBIA) COMPANY LIMITED	Jun-20				35,690.00	5LITS BLEACH (98)		
	Moringa Wonder Plus	Jun-20				87,140.00	Face Masks (10000)		
	Mika Group of Companies	Jun-20				16,000.00	Moringa Powder (1000)		
	ZAMBEEF	Jun-20				493,750.00	Disposable Face Mask (30000)		
	SOMALI BUSINESS COMMUNITY IN ZAMBIA	Jun-20				208,805.00	Hand sanitiser (3000)		
	ENLIGHTENED CHRISTIAN GATHERING CHURCH INTERNATIONAL(ECGCI	Jun-20				46,770.00	FUEL (3000)		
	ZAMBEEF	Jun-20				104,715.00	12.5KG MEALIE MEAL (12.5kg x504)		
	ARAB REPUBLIC OF EGYPT	Jun-20				25kg Mealie Meal (150)			
	Lutheran World Federation Zambia Christian Refugee Serice	Jun-20				28,800.00	Washable Face Mask (4500)		
	Zambia Association of Colleges Student's Union	Jun-20				45,000.00	Protective Suits (200)		
	Kingdom of Morocco	Jun-20				679,895.00			
	Sub Total					7,824.00	175g Hygenix Soap (144)		
						100,000.00	Washable Face Mask (10000)		
						5,878,000.00	Disposable Face Mask (50000)		
						9,542,803.00			

## Ministry of Finance

## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

<b>Ministry of Local Government</b>							Cheque	The Ministry
National breweries (plc)	May-20				100,000.00		100 bottles of liquid hand soap, 40 hand washing buckets and PPE's	Soweto BH Market
Zesco Limited	Mar-20				-		3*200 litres taped drums and washing stands	Buseko market and selected main lusaka city market
Muslim social and welfare trust	Apr-20				-		Disinfectant, Knapsack sprayers and protective equipment	Munyaule town centre
local Zambian breweries (Plc) & WWF	Mar-20				-		500*10kg Mealie meal bags 500 food hampers	Matero Community
AFCONS	Mar-20				-		1000 Face masks	Chilenje market and bus station
Hon Minister of LG & Minister of Health	Mar-20				-		7500 Cloth face masks	Markets and bus stations, Kapoche constituency and Kasama municipal council
Ministry of Health	Mar-20				-		Foot press hand washing machine with 200 litres tank, bucket and hand basin	HRA
PS Bishop ED. Chomba	May-20				-			
Sub Total					100,000.00			
<b>Ministry of Justice</b>								
(German Government (GIZ))	Oct-20				77,000.00		Office Equipment	Department within the Ministry of Justice
Ministry of National Development Planning	Nov-20				84,125.00		12'5 Mifi Internet Routers	Department within the Ministry of Justice
Total					161,125.00			
<b>Ministry of Guidance and Religious Affairs</b>								
Office of the Vice President	Jul-20				5,000.00		Covid 19 PPEs	Chiefness Chiawa, Chief Sikongo, Chief Chiipepo, Chiefness Mwenga and the Clergy
Ministry of Health/Medicals Stores limited	Jul-20				10,000.00		Covid 19 PPEs	Chiefness Chiawa, Chief Sikongo, Chief Chiipepo, Chiefness Mwenga, the Clergy Chief Chikanta and Chief Choma
Sub Total					15,000.00			
<b>Ministry of Labour</b>								
International Labour Organisation	Jun-20				1,664,785.10		World day against child labour activities for 2020 and Covid-19 PPEs	
Sub Total					1,664,785.10			
<b>Ministry of Transport and Communication</b>								
ZamPost	Aug-20				30,000.00		Face Masks	
China Jianxi	Aug-20				3,440.00		Thermometers & other material	
Huawei	Aug-20				16,000.00		Thermometers & other material	
Naijang Sinvatio Technology Co.	Aug-20				12,000.00		Face Masks	
Sub Total					61,440.00			
<b>Ministry of Housing and Infrastructure Development</b>								
Mediciland Governance	May-20				6,050.00		Operated hand washing facility	MHID members of staff
Sub Total					6,050.00			
<b>Ministry of Energy</b>								
Zhongkuang Zambia Services Co. Ltd	Jun-20				15,000.00		8 boxes of Hand Sanitizers 3x 12x 55mls	
Office of the Vice President-								
Disaster Management and Mitigation Unit	May-20				-		Hand Washing Liquid soap 20 x 500mls	
Sahara Energy	May-20				-		Bond Paper (18)	
Sub Total					15,000.00			

## Ministry of Finance

## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

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Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

Conservation South Luangwa (CSL)	Monthly				8,180,493.27	Rations for anti-poaching patrols SLAMU and various Equipment	
Zambia Police Service	Sep-20				-	Donation of empty 250 empty magazines for AK 47 Assault rifles for operations	DNPW HQs
Zambia Army	Sep-20				-	Donation of 200 empty magazines of AK 47 Assault rifles for operations	DNPW HQs
African Parks Network	Jun-20				-	Buildings – 5 staff houses at Mpelembe camp	
Frankfurt Zoological Society/ Beit Trust	Nov-20				-	Rehabilitation of Office block in Mpika	DNPW
Conservation South Luangwa	Dec-20				-	Renovation of office block in South Luangwa	DNPW
					-	AMU headquarters, Chinzombo	
					-	Provision of 4 no. boreholes complete with solar powered pumps in South Luangwa	
					-	National Park	DNPW
Mfuwe Trails				30,000	-	Ammunition 500 x 12 bore shell	
XANTHIUM LIMITED	Dec-20				-	DIESEL 1,300 LTRS	DNPW KALULUSHI
BRENDON LTD	Dec-20				-	DIESEL 540 LTRS	DNPW KALULUSHI
HONORARY WILDLIFE POLICE OFFICERS	Dec-20				-	DIESEL 450 LTRS	DNPW KALULUSHI
LEAMER HYDRAULICS	Jun-20				-	DIESEL 360 LTRS	DNPW KALULUSHI
ERRICK BARRAT	Dec-20				-	DIESEL 120 LTRS	DNPW KALULUSHI
FUCHS (z) LTD	Dec-20				-	DIESEL 300LTRS	DNPW KALULUSHI
QUATTROL TRUCK MEK	Sep-20				-	DIESEL 240 LTRS	DNPW KALULUSHI
MBALALA LTED	Mar-20				-	DIESEL 230 LTRS	DNPW KALULUSHI
MWANGISHI LTED	Dec-20				-	DIESEL 100LTRS	DNPW KALULUSHI
GLOBAL INDUSTRIES	Dec-20				-	DIESEL 270LTRS	DNPW KALULUSHI
ASHISH (HWPO)	Dec-20				-	Rations	KAMU - Law Enforcement
Ntengu salaries	Dec-20				-		
Sub Total				30,000	27,068,157.50		
Ministry of Youth and Sport							
United Bank of Africa					2,700,000.00	Monetary	Street children at Chiwoko, Kitwe and Chishimba Zambia
Save the Children	Apr-20				30,000.00	Covid 19 PPE's	National Skills Training centre
Sudanese Embassy	May-20				30,000.00	Food stuffs and monetary	Fountain of Hope, Chikuni Children's home, Mufulira childrens home, Home of hope, Vision of hope
International Organisation for migration	May-20				197,000.00	Covid 19 PPE's and assorted food stuffs	Fountain of Hope, Sable Nua orphanage, home of hope, and Chikumbi Children's home
Sports in Action	Jun-20				-	60 mattresses	Fountain of hope, Chikumbi children's home, Jabulani children's village Friends of street children (Chibusa)
Sub Total					2,957,000.00		Fountain of hope and Chikumbi children's home
Ministry of Lands and Natural Resources							
SANHE MINING INVESTMENTS LIMITED	Apr-20				122,528.30	Covid 19 PPE's	
SIKALE WOOD COMPANY	Apr-20				46,893	Face Masks	
MEDICI LAND GOVERNANCE	Nov-20				58,150	Foot Propelled Washers	
Sub Total					227,571.30	Grand Total	



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## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

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## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

Anglican Church - Cathedral	Sep-20					35,000.00	20x20 Litres Sprayers	Issued to inmates
UCZ - Busukololo Choir	Sep-20					26,638.00	1 Bell X40 Metres Chikenge Material	Issued to inmates
Kyame Nkhosho University	Sep-20					11,500.00		Issued to inmates
Shewards Globe Ltd - Aidsed	Sep-20					10,000.00	20 Boxes X12 Hand Sanitizers	Issued to inmates
Ndola Inter-Denominational Steering Committee	Sep-20					1,500.00	Cleaning materials	Issued to inmates
Kiwe	Sep-20					1,000.00	1 Box X200 Face Masks	Issued to inmates
Zambia Correction Service HQS	Sep-20					5,000.00	Cleaning materials	Issued to inmates
Zambia Army Ladies Clubs	Sep-20					17,975.00	Cleaning materials	Issued to inmates
Mathan Group Of Companies	Sep-20					5,000.00	98 Boxes X 12x100ml Hand Sanitizers	Issued to inmates
	Sep-20					50,000.00	Food stuffs	Issued to inmates
ZANASE	Sep-20					20,000	50 X4.5g Ariel Washing Powder	Issued to inmates
Napoli Properties	Sep-20					520.00	2 Boxes Of Bathing Soap	Issued to inmates
Zambia National Building Society	Sep-20					7,000.00	200 Mts Material For Face Masks & K4,000.00	Issued to inmates
Bread Of Life - Menewood, Nleke						-	7 Boxes Bullet Wasting Pacle	Issued to inmates
Access Logistics	Mar-20					-	Hand sanitizer, Hand wash, Sugar, Dettol soap and Tissue	Sakwe children, Prisons, PHO
Zambazi Portland	Apr-20					-	Cleaning materials	Health (PHO)
Chamber of Commerce (Ndola)	Apr-20					-	Crim hooks, blankets, mattresses and bond paper	Health (PHO)
Copperbelt Chinese	Apr-20					-	Examination Gloves	Health (PHO)
Sub Total						967,143.00		
<b>Western Province</b>								
BIL	Apr-20					-	covid 19 PPEs	Mongu DFO (2)
JTI LEAF ZAMBIA	Apr-20					-	Fuel (1,131.05 ltr)	Kaoma District Office (1,131.05lts)
KEEP FIT TEAM MONGU	Apr-20					-	Reusable Face Masks (125)	Mongu Correctional Facility (125)
MR CHARLES CHANGANU	Apr-20					-	Reusable Face Masks and mealie meal	Limulunga District (2000)
ESTHER LUNGU FOUNDATION	Jul-20					-	covid 19 PPEs	Danau Stores (200*25kgs)
ETG FARMERS FOUNDATION	Apr-20					-	covid 19 PPEs	Provincial Administration (5 boxes)
ZAMBIAN REVENUE AUTHORITY	Dec-20					-	Cooking oil (105)	BRE (105)
MUSLIM SOCIAL AND WELFARE TRUST	Apr-20					-	Mealie Meal (150)	Lewanika Gen Hospital (50)
MUSLIM SOCIAL AND WELFARE TRUST	Nov-20					-	Reusable Face Masks (2000)	Provincial Administration (2000)
PROVINCIAL HEALTH OFFICE	Apr-20					-	Face Shields (70)	Provincial Administration (70)
Sub Total						-		
<b>Eastern Province</b>								
GATOMA	Apr-20					2,500.00	CASH	PROVINCIAL ADMINISTRATION
KONDA CONSTRUCTION	Apr-20					2,000.00	CASH	PROVINCIAL ADMINISTRATION
HIGHLANDS COTTON LIMITED	Feb-20					5,520.00	CASH	PROVINCIAL ADMINISTRATION
CONTINENTAL GINERY	Feb-20					5,520.00	CASH	PROVINCIAL ADMINISTRATION
Sub Total						15,540.00		

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## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

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## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

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## Appendix 13 - SCHEDULE OF GIFTS, DONATIONS AND AID-IN-KIND

COMMUNITY DEVELOPMENT	Feb-20				500.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
MINISTRY OF AGRICULTURE	Mar-20				300.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
CHARLES LWANGA	Mar-20				250.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
MONZE HOSP ACC	Mar-20				500.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
MINISTRY OF EDUCATION - DEBS	Mar-20				200.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
MIN OF HEALTH MONZE - DHO	Mar-20				500.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
	Mar-20				1,000.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
MONZE DISTRICT COUNCIL	Mar-20					CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
MONZE SCH OF NURSING	Mar-20				950.00	CHEQUE	WOMENS & YOUTH DAY ORGANISING COMMITTEE
MONZE HOSP GEN ACCNT	Oct-20				500.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
COMM DEV COLLEGE	Oct-20				500.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
DEPT OF NAT PARKS	Oct-20				250.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
MIN OF HEALTH	Oct-20				500.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
MONZE FARMERS TRAINING CENTRE	Oct-20				300.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
RUSANGU UNIVERSITY	Oct-20				500.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
GBL NURSING SCH	Oct-20				500.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
RUSANGU SEC SCH	Oct-20				500.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
MDC MARKET ACCOUNT	Oct-20				500.00	CHEQUE	INDEPENDENCE DAY ORGANISING COMMITTEE
SALVATION ARMY COLLEGE	Mar-20				3,000.00	FUNDS	WOMENS
NAMALUNDU SECONDARY	Mar-20				1,000.00	FUNDS	YOUTHS
KAPINGA ENTERPRISES	Mar-20				1,000.00	FUNDS	WOMENS AND YOUTHS
KAFUE GORGE LOWER	Mar-20				7,000.00	FUNDS	WORKERS AND COMMUNITY
MUNALI COFFEE	Oct-20				3,000.00	FUNDS	WORKERS AND COMMUNITY
CHIKANKATA DISTRICT COUNCIL	Oct-20				1,000.00	FUNDS	WORKERS AND COMMUNITY
NAMALUNDU SECONDARY	Oct-20				1,000.00	FUNDS	DISTRICT ADMINISTRATION
KAFUE GORGE LOWER	Oct-20				5,000.00	FUNDS	DISTRICT ADMINISTRATION
CHIKANKATA SCHOOL OF NURSING	Oct-20				1,500.00	FUNDS	DISTRICT ADMINISTRATION
ZESCO LTD	Oct-20				20,000.00	FUNDS	DC OFF. COUNCIL HEALTH
FARMERS INDIAN COMMUNITY	Aug-20				-	Covid PPEs	Provincial Administration
Muslim Social Welfare trust	Apr-20				-	Covid PPEs	DISTRICT ADMIN
CARE INTERNATIONAL	May-20				-	WOMENS DAY AND YOUTH DAY	ALL WOMEN PARTICIPANTS
WORLD VISION	Mar-20				-	CHITENGE MATERIALS 200 X 2M	PARTICIPANTS
PEMBA MEMBER OF PARLIAMENT	Mar-20				-	WATER 10 CASES	
DAPP I	Mar-20				-		
KASIYA COLLEGE	Mar-20				-	COVID PROTECTIVES	
MUSLIM COMMUNITY (AMADYA)	Mar-20				-	INFRARED THERMOMETER (1)	COUNCIL CHECK POINT
MRS MATIBBINI	Apr-20				-	INFRARED THERMOMETERS (3)	DISTRICT EDUCATION BOARD
DMMU	Dec-20				-	2 BUCKETS AND STANDS	DISTRICT ADMINISTRATION
GIZ	Dec-20				-		
Sub Total					140,740.00		
Grand Total					48,414,541.52		

Ministry of Finance

APPENDIX 14 - STATEMENT OF OUTSTANDING COMMITMENTS AS AT 31<sup>ST</sup> DECEMBER, 2020

HEAD	MPSA	PE'S K'Million	GOODS AND SERVICES K'Million	CAPITAL K'Million	OTHER - RDCs K'Million	TOTAL K'Million
1	State House	-	1.947	-	0.348	2,295
2	Office of the Vice President	-	-	-	-	-
3	National Assembly	86,390	-	-	-	86,390
4	Ministry of Gender	0.992	-	-	0.504	1,496
5	Electoral Commission of Zambia	36,952	0.138	-	13.139	50,229
6	Civil Service Commission	-	-	-	0.048	0,048
7	Office of the Auditor General	3,149	0.021	-	0.820	3,990
8	Cabinet Office - Office of the President	-	-	-	-	-
9	Teaching Service Commission	0.206	-	-	0.001	0,207
10	Zambia Police Service Commission	0.396	-	-	1,948	2,344
11	Zambia Police	153,722	161,117	32,046	3,077	349,962
12	Office of the Prosecutor	0.202	-	-	1,837	2,039
13	Ministry of Chiefs	4,142	0.307	-	4,843	9,292
14	Ministry of Mines and Minerals	4,624	0.756	1,933	2,999	10,312
15	Ministry of Home Affairs	(0.000)	60,706	28,323	292,170	381,199
17	Ministry of Foreign Affairs	1,258	0,054	0,012	3,262	4,586
18	The Judiciary	70,620	2,710	6,180	6,030	85,540
19	Disaster Management Unit	0,618	31,510	-	55,723	87,851
26	Ministry of Information & Broadcasting	0,268	0,106	3,162	7,069	10,605
27	Public Service Management Division	0,988	0,020	-	0,255	1,263
29	Ministry of Local Government & Housing	0,648	(0,013)	46,157	0,613	47,405
31	Ministry of Justice	3,064	0,292	-	2,792,035	2,795,391
32	Ministry of National Guidance and Religious Affairs	0,634	-	-	0,033	0,667
33	Ministry of Commerce,	1,840	-	-	2,548	4,388
34	Human Rights Commission	2,658	-	-	-	2,658
37	Ministry of Finance	-	0,106	8,429,665	11,240,159	19,669,930

# Ministry of Finance

## APPENDIX 14 - STATEMENT OF OUTSTANDING COMMITMENTS AS AT 31<sup>ST</sup> DECEMBER, 2020

38	Ministry of National Development Planning	2.980	0.942	11.565	7.951	23.438
39	SMART ZAMBIA	0.340	-	-	-	0.340
44	Ministry of Labour and National Security	2.948	-	-	7.617	10.565
45	Ministry of Community Development and Social Services	0.345	0.226	-	74.318	74.889
46	Ministry of Health	795.381	150.168	240.936	2,782.955	3,969.440
51	Ministry of Transport and Communication	3.685	0.252	464.180	71.030	539.147
52	Ministry of Water Development	1.601	0.390	8.180	4.420	14.591
54	Ministry of Infrastructure	0.159	0.063	168.661	4.167	173.050
62	Ministry of Energy	1.460	0.030	-	1.620	3.110
64	Ministry of Works and Supply	5.043	0.895	22.970	36.789	65.697
65	Ministry of Higher Education	0.110	-	665.932	57.958	724.000
68	Ministry of Tourism and Arts	4.797	1.368	-	14.540	20.705
76	Ministry of Youth, Sport, and Child Development	1.511	1.156	114.471	6.641	123.779
77	Ministry of Defence	5,294.727	383.325	76.633	330.088	6,084.773
78	Office of the President - Special Division	-	12.366	-	2.204	14.570
80	Ministry of General Education	1,943.880	32.437	1,197.274	988.129	4,161.720
85	Ministry of Land and Natural Resources	0.566	0.187	-	25.200	25.953
86	Ministry of Fisheries and Livestock	42.546	0.405	19.291	54.127	116.369
87	Anti-Corruption Commission	6.244	-	-	2.136	8.380
88	Muchinga Province	4.267	0.041	1.581	0.014	5.903
89	Ministry of Agriculture	18.700	0.747	13.050	1,122.953	1,155.450
90	Lusaka Province	7.946	0.531	1.724	0.823	11.024
91	Copperbelt Province	12.203	2.906	0.807	1.710	17.626
92	Central Province	3.294	0.784	-	0.499	4.577
93	Northern Province	11.971	0.694	-	8.518	21.183
94	Western Province	6.342	0.654	-	0.865	7.861
95	Eastern Province	11.218	0.554	0.363	0.623	12.758
96	Luapula Province	20.198	0.770	0.162	3.937	25.067
97	North - Western Province	10.630	0.818	0.765	7.167	19.380
98	Southern Province	10.344	0.107	8.303	2.116	20.870
	<b>GRAND TOTAL</b>	<b>8,598.807</b>	<b>852.593</b>	<b>11,564.326</b>	<b>20,050.576</b>	<b>41,066.302</b>

APPENDIX 15 - ENTITIES THAT COMPRISE THE APPROVED BUDGET IN THE FINANCIAL  
YEAR ENDED 31ST DECEMBER, 2020

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	21	LOANS & INVESTMENTS
21	25	LOCAL GOVERNMENT SERVICE COMMISSION
22	26	MINISTRY OF INFORMATION AND BROADCASTING SERVICES
23	27	PUBLIC SERVICE MANAGEMENT DIVISION
24	29	MINISTRY OF LOCAL GOVERNMENT AND HOUSING
25	30	ZAMBIA CORRECTIONAL SERVICE
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



**APPENDIX 15 - ENTITIES THAT COMPRISE THE APPROVED BUDGET IN THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

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
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 16 - OTHER GRANTS AND AID FOR THE YEAR ENDED 31ST DECEMBER, 2020

Account Name	Account No.	Amount (ZMW)
ENCHANCED INTEGRATED FRAMEWORK	11000330051	4,191,750
CITIZEN ECON EMPOWERMT COMMISSION	11000330126	24,105,357
HEALTH SYSTEMS IMPROVMENT PRJ	11000560159	1,897,838
MOGE-ZAMBIA EDUCTN ENHANCEMT P	11000700238	1,252,011
MLNR-NATIONAL ADAPTION PLANNIN	11000750233	248,442
AGRICULTURAL PRODUCTIVITY MARK	11000790473	9,765,287
NRFA-IMPROVED RURAL CONNECTIVT	11005620109	96,358,166
MCTI SADC TRADE RELATED FACILI	11203310067	2,688,762
MAL- E-SLIP (DOLLAR)	12006920128	938,565
OFFICE OF THE AUDITOR GENERAL	11000070059	26,468,843
MNDP-TRANSFORMG LANDSCAPES FOR	11000100147	127,513,881
MCDSW GEWEL PROJECT - DOLLAR	11000100157	181,351,608
MCDSS-SOCIAL PROTECTION DONOR	11000100164	521,231,729
MIN.OF MINES EITI PROJECT USD	11000140027	1,107,406
ZAMBIA MINING ENVIR REMEDIATION	11000140187	53,979,580
MMMD-KABWE MUNICIPAL COUNCIL Z	11000140227	9,130,155
ENCHANCED INTEGRATED FRAMEWORK	11000330051	4,657,500
MCTI-AGRIBUSINESS,TRADE PROJEC	11000330148	42,050,923
ZAMBIA STRENG. CLIMA. RESILIE.	11000370996	215,888,145
MOF-RURAL FINANCE EXPANSION PR	11000371176	37,712,526
REA-ELECTRICITY SERVICE ACCESS	11000371653	76,368,712
HEALTH SYSTEMS IMPROVMENT PRJ	11000560159	151,283,597
MOH-MULTI DONOR TRUST FUND -DO	11000560166	18,993,550

APPENDIX 16 - OTHER GRANTS AND AID FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

Account Name	Account No.	Amount (ZMW)
MOGE-ZAMBIA EDUCTN ENHANCEMT P	11000560248	187,856,368
MOH-AFRICA CDC PROJECT ACCOUNT	11000560287	18,630,000
MOGE-KEEPING GIRLS IN SCHOOL P	11000700198	93,268,224
MOGE-ZAMBIA EDUCTN ENHANCEMT P	11000700238	271,896,025
SMALLHOLDER PRODUCTIVITY PROG	11000790391	65,099,736
NRFA-IMPROVED RURAL CONNECTIVITY	11005620109	102,465,000
MOHE-ACEIDHA UNZA - DOLLAR	12006890044	30,515,961
MIN OF FISHERES AND LIVESTOCK	12006920078	14,161,956
MFL-ESLIP-OFID DOLLAR ACCOUNT	12006920231	36,874,215
MFL - CEEC AQUACULTURE ACCOUNT	12006920256	42,508,962
NRFA-AFDB SUPPORT -NACAL	12006960098	745,200
MOA-CASHEW INFRASTRUCTURE DEV.	12006960119	33,676,967
MOA-E-SAPP PROJECT DOLLAR	12006960208	49,129,729
MNDP-ZAMBIA INTEGRATED FOREST	12007110137	87,795,023
MNDP-TRANSFORMG LANDSCAPES FOR	12007110147	40,499,143
MUCHINGA P-TRALARD PROJECT A/C	12007110211	20,319,413
MWDSEP INTERGRATED SMALL TOWN	12009070097	22,842,977
MNDP-ZAMBIA INTEGRATED FOREST	12009070137	48,455,699
MWDSEP-ZEMA ZMERIP - DOLLAR	12009070193	22,839,054
ELECTRICITY SERVICES ACCESS PR	12009360061	2,364,608
<b>Grand Total</b>		<b>2,801,128,593</b>

**APPENDIX 17 - NON CURRENT ASSETS PER CATEGORY**

S/N	ASSET CLASS	AMOUNT (ZMW)
1	Buildings and Structures	-
2	Vehicles and Cycles	203,075,823.20
3	Furniture and Fittings	44,146,220.19
4	Plant machinery and equipment	96,099,191.92
5	Produced assets	3,000,000.00
6	Office equipment	108,505,482.80
7	Defence Equipment	-
8	Assets under construction	-
9	Specialised vehicles	1,842,237.00
10	Electrical and Electronic equipment	-
11	Animals- Horses	-
12	Medical equipment	-
13	Aviation equipment	-
	<b>TOTAL NON CURRENT ASSETS</b>	<b>456,668,955.11</b>



