

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 97 OF 2020

**The Public Finance Management Act**

(Act No. 1 of 2020)

**The Public Finance Management (General)  
Regulations, 2020**

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SCHEDULE



IN EXERCISE of the powers contained in section 90 of the Public Finance Management Act, 2018, the following Regulations are made:

PART I

PRELIMINARY PROVISIONS

- |   |                |
|---|----------------|
| 1. These Regulations may be cited as the Public Finance Management (General) Regulations, 2020.   | Title          |
| 2. (1) These Regulations apply to public body.  | Application    |
| (2) Despite subregulation (1), where it is not expressly stated, these Regulations apply to a state owned enterprise or local authority with necessary modifications.   |                |
| 3. In these Regulations, unless the context otherwise requires—   | Interpretation |
| “accounting authority” means a chief executive officer of a state owned enterprise or local authority appointed by the controlling body or a relevant commission to oversee the management and control of the day to day operations of a public body; |                |
| “accounting unit” means a section established and maintained by the Secretary to the Treasury or controlling body to provide an accounting service to a public body;  |                |
| “accounting service” means a financial service provided by an accounting unit;  |                |
| “advance” has the meaning assigned to the word in the Act;  |                |
| “appropriation-in-aid” has the meaning assigned to the words in the Act;  |                |
| “below the line account” means a suspense account which includes an advance, deposit, imprest, remittance and special fund;   |                |
| “Consolidated Fund” has the meaning assigned to the words in the Constitution;  | Cap.1          |
| “council” has the meaning assigned to the word in the Constitution;   | Cap.1          |
| “emoluments” has the meaning assigned to the word in the Constitution;  | Cap.1          |
| “financial misconduct” has the meaning assigned to the words in the Act;  |                |
| “financial year” means a period of twelve months ending on 31st December of each year;  |                |
| “internal auditor” means a person appointed as an internal auditor under the Act;   |                |

Cap.1	“judge” has the meaning assigned to the word in the Constitution;
Cap.1	“judicial officer” has the meaning assigned to the words in the Constitution;
Cap.1	“local authority” has the meaning assigned to the words in the Constitution;
Cap. 175	“National Archives” has the meaning assigned to the words in the National Archives Act;
Cap.1	“public body” has the meaning assigned to the words in the Act;
Cap.1	“public service” has the meaning assigned to the words in the Constitution;
S.I.No. 111 of 2006	“receipt form” includes a general receipt, licence, permit, certificate, disc, token or any other document used in the collection of revenue or other money;
S.I.No. 111 of 2006	“relevant authority” includes the Auditor-General, Accountant-General, controlling officer or Controller of Internal Audit;
S.I.No. 111 of 2006	“revenue collector” means an office holder, not being an accounting officer, appointed by a controlling body charged with the duty of collecting any type of revenue accruing to a public body;
S.I.No. 111 of 2006	“revoked Regulations” means the Financial Regulations, 2006;
S.I.No. 111 of 2006	“safe” means a secure container provided by Government in which public monies, articles and accountable documents are kept;
Cap.1	“Secretary to the Treasury” means a person appointed as Secretary to the Treasury under the Constitution;
Cap.1	“strong room” means a secured room where public funds, public monies, public stores, receipt forms and safes are kept;
Cap.1	“sub-head” means a department or programme under a head of revenue and expenditure appropriated by the National Assembly;
Cap.1	“subwarrant holder” means an office holder to whom authority to control public resources for a public body is delegated by a warrant holder of a head of revenue and expenditure provided for in any financial year, as appropriated by Parliament or a controlling body;

- “third party payment” means deductions from payments on behalf of individuals, agencies and other institutions as a result of contractual or statutory obligations;
- “Treasury Single Account” has the meaning assigned to the words in the Act;
- “unsettled transaction” means a transaction that is successfully processed electronically but has not been credited to an intended beneficiary’s bank account;
- “variation of estimates” means movement of the budget provisions from one expenditure item to another within or across an appropriation;
- “variation of funds” means movement of disbursed funds, cash variation, from one expenditure item to another within a head of expenditure;
- “wasteful expenditure” has the meaning assigned to the words in the Act; and
- “warrant holder” means a controlling officer or accounting authority to whom authority has been given to control public resources of a head of revenue and expenditure provided for in any financial year, as appropriated by Parliament or a controlling body.

## PART II

### MANAGEMENT OF PUBLIC FINANCES

4. (1) Subject to the direction of a controlling body, the functions of an accounting authority are to—
- (a) provide for the proper financial management and expenditure of public monies under a state owned enterprise or local authority relating to
- (i) public monies collected, received or disbursed; and
  - (ii) public stores, assets received, held or disposed of by or on behalf of the state owned enterprise or local authority;
- (b) ensure that a state owned enterprise or local authority maintains
- (i) effective, efficient and transparent systems of financial and risk management and internal control;
  - (ii) a system of internal controls complying with and operating in accordance with the Act and guidelines;

Functions of  
accounting  
authority

Act No. 12  
of 2008

- (iii) an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective as provided in the Public Procurement Act, 2008; and
  - (iv) a system for properly evaluating major capital projects prior to a final decision on the project;
- (c) take effective and appropriate steps to—
- (i) collect revenue due to the state owned enterprise or local authority;
  - (ii) prevent irregular or wasteful expenditure, misapplication of funds, losses resulting from criminal conduct and expenditure for not complying with these Regulations, the Act and any other written law; and
  - (iii) manage available working capital efficiently and economically;
- (d) manage and safeguard assets and for the management of the revenue, expenditure and liabilities of a state owned enterprise or local authority;
- (e) take effective and appropriate disciplinary steps against an employee of a state owned enterprise or local authority who—
- (i) contravenes or fails to comply with a provisions of the Act;
  - (ii) commits an act which undermines the financial management and internal control system of a state owned enterprise or local authority; or
  - (iii) makes or permits irregular or wasteful expenditure or misapplication of funds;
- (f) submit reports, returns, notices and other information that may be required by the Act or any other written law of a state owned enterprise or local authority to the National Assembly, the AuditorGeneral and the Treasury; and
- (g) ensure that a state owned enterprise or local authority complies, with the provisions of the Act and any other written law.

Act No. 15  
of 2009  
Act No. 21  
of 2009

(2) Where a state owned enterprise or local authority uses an electronic financial management information system, an accounting authority shall ensure that the system conforms with the relevant provisions of the Information and Communications Technology Act, 2009, and the Electronic Communication and Transactions Act, 2009.

(3) An accounting authority shall, on approval by the Secretary to the Treasury, design and implement a financial management information system.

5. (1) Subject to the Constitution and the Act, a controlling body in a ministry in charge of a state owned enterprise or local authority may—

- (a) request information or reports from a state owned enterprise or local authority on matters of public finance management; and
- (b) in consultation with the Secretary to the Treasury, request for a special audit to be undertaken for a state owned enterprise or local authority.

Role of controlling body in management of public finances in state owned enterprise or local authority  
Cap.1

(2) Despite subregulation (1), where a controlling body of a state owned enterprise or local authority commits financial misconduct or fails to provide the required information or perform any financial duties assigned under the Act, the controlling officer shall recommend to the Secretary to the Treasury that necessary action be taken against the controlling body in accordance with sections 49 and 51 of the Act.

6. (1) A controlling officer who, in the course of the controlling officer's duties, receives a request for information, shall not disclose that information without the authorisation of the Secretary to the Treasury.

Prohibition of disclosure of information without approval

(2) The Secretary to the Treasury may refuse to authorise the disclosure of information by a controlling officer under subregulation (1) where the Secretary to the Treasury considers that the disclosure of the information may

- (a) prejudice the security, defence or international relations of the Republic or the investigation or detection of offences; or
- (b) involve the disclosure of any matters or deliberations of a secret or confidential nature of the Cabinet.

(3) A decision of nondisclosure of information made in accordance with subregulation (2) shall be final.

## PART III

## MANAGEMENT OF ACCOUNTING UNITS

Head of  
accounting  
unit

7. A head of an accounting unit shall ensure prudent and accountable management of financial resources.

Accounting  
officer

8. In addition to the responsibilities under the Act, an accounting officer shall —

- (a) provide a reconciled daily cash balance for accounts under their charge;
- (b) account for receipts and disbursements of public monies in accordance with the Act and these Regulations;
- (c) ensure that proper arrangements are made for the safekeeping of public monies, securities, revenue counterfoil receipts, licences, warrants and all forms of requisitions;
- (d) collect and receipt public monies in a timely manner;
- (e) bring to account, under the correct head and subhead, public monies collected by, or paid to, an accounting officer in a timely manner;
- (f) undertake a reconciliation of accounts held under that accounting officer's charge at least once in a month;
- (g) bring to account public monies in cash in the accounting officer's charge in excess of the balances shown in the cash book;
- (h) rectify any shortage in cash in the custody of the accounting officer;
- (i) verify that disbursements made or incurred by the issue of payment vouchers, order warrants, requisitions or any other documents are properly authorised;
- (j) where documents are authorised by a warrant holder or subwarrant holder, charge in the accounts under the proper head or accounting allocation of expenditure;
- (k) ensure the control of the funds warranted to a controlling body and maintain a record of commitments incurred;
- (l) prepare and dispatch in a timely manner financial statements and returns to a relevant authority;
- (m) ensure that books of account are correctly posted and regularly updated;
- (n) report to the controlling body an apparent defect in the procedure of revenue collection, an apparent waste or

- excessive expenditure which comes to the accounting officer's knowledge in the officer's course of duty or otherwise;
- (o) produce, on the request of the Secretary to the Treasury or any other relevant authority, any books and records or accounting documents in the custody of the accounting officer;
- (p) respond, in a timely manner, to an observation or query received from the Secretary to the Treasury or any other relevant authority;
- (q) effectively supervise an officer under the accounting officer's authority and maintain effective controls to prevent fraud and irregular expenditure;
- (r) report to the controlling officer—
- (i) where it is envisaged that the expenditure shall exceed the authorised limits of a subhead or programme;
  - (ii) a delay or under collection of revenue for which the accounting authority is responsible;
  - (iii) an advance or imprest account which the accounting officer is unable to clear at the time that it should be cleared;
  - (iv) a deposit account which has become dormant; and
  - (v) a weakness in the accounting system employed, or in the internal checks applied to accounting transactions;
- (s) sign off accounts, management reports, financial statements, or any component of the work submitted to the supervising officer or any other officer as input to the financial report of the Republic; and
- (t) initiate disciplinary action against a subordinate officer in accordance with the existing procedures.

9. The functions of the head of accounting unit of a local authority are to

- (a) develop an efficient system for the receipt and disbursement of monies paid to, or payable by, the local authority;
- (b) keep books of accounts in accordance with the Local Government Act, 2019;

Head of  
accounting  
unit for local  
authority

Act No. 2 of  
2019

- 
- (c) ensure compliance with the provisions of these Regulations;
  - (d) report to the accounting authority any likely overspending on a head or subhead;
  - (e) identify and deal with any—
    - (i) delays and under collection of revenue;
    - (ii) advance or imprest which is not cleared at the time that the revenue, advance or imprest should have been cleared;
    - (iii) deposit account which has become dormant; and
    - (iv) weakness in the accounting system employed, or internal checks applied to accounting transactions;
  - (f) account for receipts and disbursements of public monies in accordance with these Regulations;
  - (g) ensure the proper financial management of public monies, securities, stamps, stamp duties, revenue counterfoil receipts, licences, warrants and all forms of requisition;
  - (h) collect in a timely manner all revenue and other public monies due and payable to the local authority;
  - (i) bring to account in a timely manner monies collected by, or paid to, a local authority under the correct sub-head;
  - (j) bring to account in a timely manner any revenue in cash or stamps, found in possession of a local authority in excess of the balance shown in the cash book or stamp register;
  - (k) rectify any shortage in cash or stamps within the head of the accounting unit's charge;
  - (l) ensure that disbursement made or incurred by the assurance of a payment voucher, order, warrant, requisition or any other document, is authorised;
  - (m) charge in the accounts, under the proper heads of accounting, any expenditure when it occurs;
  - (n) cause to be maintained a record of expenditure incurred by a head of department of the local authority;
  - (o) prepare financial statements, budget estimates, annual accounts and returns as required by the Minister responsible for local government, Secretary to the Treasury, accounting authority or any other relevant authority;

- (p) keep proper books of account relating to the local authority;
- (q) identify and address a defect in the procedure for revenue collection and wasteful expenditure;
- (r) produce, on the request of the local authority or an external auditor, books of accounts and records or other accounting documents;
- (s) respond to any queries received from an external auditor or the local authority;
- (t) put in place strict measures to ensure efficient precaution against fraud;
- (u) notify a head of a department of a local authority of financial misconduct by an officer of the local authority; and
- (v) ensure that insurable risks of the local authority are covered by an adequate insurance policy.

10. (1) A controlling body may appoint a revenue collector to receipt revenue accruing to a public body.

Appointment  
and function  
of revenue  
collector

(2) Despite the generality of subregulation (1), the functions of a revenue collector are to—

- (a) collect, receipt and post revenue received by a public body as fees or other public money, to appropriate accounts;
- (b) map and identify revenue sources of a public body;
- (c) report to a controlling officer or accounting authority a failure by a public body to collect revenue;
- (d) verify deposit before issuance of a receipt;
- (e) sort and post payments received by post or electronic mail or other means;
- (f) prepare daily, weekly and monthly revenue reports for each collection stream; and
- (g) keep and maintain a register of accountable documents in the revenue collector's custody.

11. (1) An accounting officer shall refer to the controlling officer an irregular claim, or any claim with doubtful validity and any claim in respect of expenditure which is not provided for in the approved estimates.

Claim of  
irregular  
payment

(2) Where an accounting officer receives an instruction from a controlling officer to incur irregular expenditure, the accounting officer shall advise the controlling officer in writing of the irregularity of the proposed expenditure.

(3) Where, the controlling officer gives an instruction, in writing, to an accounting officer to pay disregarding the advice given under subregulation (2) by an accounting officer, a payment may be made or accepted by the accounting officer, but responsibility for the payment shall rest with the controlling officer, who shall be held personally or severally liable.

(4) An accounting officer shall, after payment is made under subregulation (3), in writing, inform the Secretary to the Treasury, the Auditor General and the Accountant General of the circumstances under which that payment is made.

Erasures in accounts

12. (1) An office holder shall not make an erasure in the books of accounts.

(2) An officer holder shall, make a correction—

(a) by striking out the incorrect figures and writing the correct figures above the figure that has been struck out; and

(b) in a manner that the original figures are still legible.

(3) An office holder shall when making a correction under this regulation, initial against that correction.

(4) An office holder shall not, where an electronic financial management system is in place, make an amendment to an electronic document that is approved for payment by a head of accounting without the authority of the head accounting unit.

(5) An office holder shall not make an alteration to figures which have already been audited.

Register of mail payment

13. An accounting officer shall maintain a register of post and electronic mail payments for the purposes of recording details of remittances received.

Approval of accounting systems and forms

14. (1) The Secretary to the Treasury shall approve the procedures and systems, including the introduction and use of forms for control of expenditure and revenue of a public body.

(2) A controlling body of a public body other than a ministry, province or Government agency shall approve the procedures and systems, including the introduction and use of forms for control of expenditure and revenue of that body.

(3) An accounting officer shall maintain books of accounts in accordance with the existing procedures and accounting guidelines.

End of year transactions

15. (1) A payment relating to a particular financial year shall be paid within that financial year before accounts are closed.

(2) An unsettled transaction that is reversed after the end of the financial year shall be handled in accordance with section 31(1) of the Act.

(3) A controlling body shall, in the case of multiyear pre-funded capital projects, ensure a supplementary budget is approved by the National Assembly before spending carry over funds in the following financial year.

(4) A claim received before the last day of the financial year shall be paid before the accounts are closed.

(5) Any money received before the end of the financial year shall be brought to account before accounts are closed.

(6) A controlling officer who fails to comply with this regulation commits an offence.

16. (1) A controlling body shall ensure that returns are submitted within the stated period.

End of year  
accounting  
procedures

(2) Subject to subregulation (1), the procedure to be followed by an accounting unit at the close of the financial year are as follows:

(a) the accounts shall be closed in accordance with generally accepted accounting principles, except that supplementary accounts shall be opened by an accounting unit for the purpose of—

(i) adjusting misallocations;

(ii) transferring revenue and expenditure to another accounting unit; and

(iii) final entries on the closing of the accounts;

(b) any revenue or expenditure, whether recurrent or capital, which appears in the accounts of one accounting unit but is controlled by another shall be duly transferred;

(c) revenue and expenditure controlled by an accounting unit shall appear in the accounts of that unit for clearance to the surplus and deficit account maintained in the books of the Ministry responsible for finance according to the procedure outlined in paragraph (a);

(d) the final closing of an account shall be made not later than one month after the last day of the financial year;

(e) an accounting unit shall, immediately after the final closing of the accounts, transfer items of recurrent and capital revenue and expenditure to the surplus and deficit account in the books of the Ministry responsible for finance;

(f) the final control balance for each accounting unit shall only reflect the balances outstanding on belowtheline accounts;

(g) financial statements, balance sheets and accounts shall be duly signed by a controlling officer; and

(h) foreign currency cash balances shall be translated into the local currency using the spot rate on the closing date for each financial year.

(3) The Secretary to the Treasury may, at the end of a financial year, in addition to the procedures under sub-regulation (2) develop procedures on the closure of accounts.

(4) Despite subregulations (1), (2) and (3), a public body other than a ministry, province and Government agency, shall follow end of year accounting procedures as stipulated in either international financial reporting standards or international public sector accounting standards, as the case may be.

Maintenance  
of  
accounting  
records

17. (1) The following accounting records shall be maintained for the following periods:

(a) main cash books and ledgers, ten years;

(b) receipts of all types, ten years;

(c) payment and journal vouchers seven years;

(d) staff establishment and salary records required for pension and superannuation purposes, sixty years from the date on which a pensionable officer leaves the service; and

(e) accounting records in electronic form, ten years.

(2) The accounting records under subregulation (1) shall be transferred to the National Archives at the end of the period specified in subregulation (1).

Internal  
Auditor

18. An internal auditor shall, in addition to the functions under the Act, ensure that—

(a) the work entailed in the receipt and payment of public money has been properly carried out under proper supervision;

(b) internal control measures, risk management, matters of governance and other procedures are adequate for the proper application of sound economic, effective and efficient management of public funds;

(c) safeguards for the prevention or prompt detection of fraud or loss of stores, cash or other Government assets, are adequate;

(d) accounting forms are properly protected, recorded and regularly checked;

(e) the system for checking of computer input and output are effective;

- (f) the system for the control of the receipt, issue and use of stores is adequate;
- (g) recording of the assets is up to date and correct;
- (h) returns of revenue or expenditure required by a controlling officer are correctly prepared and promptly submitted; and
- (i) monthly progress reports are submitted to the Secretary to the Treasury and the respective controlling body.

19. An internal auditor of a state owned enterprise or local authority shall —

- (a) report to the accounting authority administratively and to the audit committee of the state owned enterprise or local authority functionally; and
- (b) submit reports to the audit committee and the accounting authority and the report shall be copied to the Secretary to the Treasury, the Auditor General, Accountant General and Controller of Internal Audit.

Reporting by internal auditor of state owned enterprise or local authority

20. The existence of an internal audit team in a public body shall not relieve a controlling officer or any other accounting officer of the individual responsibilities.

Controlling officer not relieved of responsibility

#### PART IV

##### ESTIMATE OF REVENUE AND EXPENDITURE

21. The estimates of revenue and expenditure for a ministry, province and Government agency laid before the National Assembly shall indicate —

- (a) the total estimated revenue with its sources that is anticipated to be raised during the financial year;
- (b) the total expenditure under the head of expenditure in respect of which a controlling officer is designated;
- (c) each head of expenditure showing respective programmes;
- (d) any recurrent expenditure estimates for personal emoluments supported by details from the establishment register for posts which shall be considered part of the estimates and shall show the number of posts, grades and salary scales that have been costed in the estimated amount; and
- (e) the total estimated expenditure showing in respect of each capital project.

Form of estimates for a ministry, province and Government agency

Form of estimates for local authority	<p>22. A local authority shall, submit to the controlling body the estimates of capital and recurrent expenditure for the local authority for approval which shall include—</p> <p style="margin-left: 40px;">(a) the total estimated revenue with its sources that is anticipated to be raised during the financial year;</p> <p style="margin-left: 40px;">(b) the total estimated expenditure for each capital project;</p> <p style="margin-left: 40px;">(c) the total estimated expenditure for each sub-head of recurrent expenditure; and</p> <p style="margin-left: 40px;">(d) items of expenditure for each subhead of recurrent expenditure.</p>
Preparation of estimates in a local authority	<p>23. The annual estimates of revenue and expenditure for a local authority shall be prepared in accordance with the guidelines issued by the controlling body.</p>
Local authority estimates for capital expenditure	<p>24. A local authority's estimates for capital expenditure shall include projects for which financing is included in the annual appropriation Act or shall be financed from the local authority's resources.</p>
Approval of estimates by local authority	<p>25. A local authority shall submit to the controlling body, for approval, the estimates of revenue and expenditure not later than three months before the commencement of the next financial year.</p>
Supplementary budget by local authority	<p>26. (1) A controlling body shall, on application by an accounting authority, approve a supplementary budget where the budget provision is inadequate to meet the expenditure on a sub-head.</p> <p style="margin-left: 40px;">(2) An application made under subregulation (1) shall indicate the corresponding savings from any other sub-head of expenditure or evidence that the additional expenditure shall be met from an overall additional income.</p>
Revenue estimates for local authority	<p>27. (1) A local authority shall set annual revenue estimates for each revenue generating unit under its charge.</p> <p style="margin-left: 40px;">(2) A head of a revenue generating unit shall be responsible for ensuring that the set estimates are attained.</p> <p style="margin-left: 40px;">(3) A head of the revenue generating unit shall, in consultation with a head of an accounting unit, where the set estimate of revenue is not attained, within thirty days of establishing the under collection, inform the Finance Committee of the local authority, the reasons for the under collection.</p> <p style="margin-left: 40px;">(4) A local authority shall, where there is an under collection in revenue, review and restrict the expenditure of that revenue generating unit to match the available revenue.</p>

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|--|---|
| <p>28. Subject to the Constitution, a warrant issued by the President shall be limited to the approved estimates specified in the annual Appropriation Act, Supplementary Appropriation Act and Excess Expenditure Appropriation Act.</p>  | <p>Appropriation<br/>Cap. 1</p>                   |
| <p>29. An office holder shall apply due diligence in the performance of duties for the purposes of preventing wasteful expenditure.</p>  | <p>Prevention<br/>of wasteful<br/>expenditure</p> |
| <p>30. The Secretary to the Treasury may, on the request of a controlling officer or controlling body, execute a variation of funds disbursed to a public body.</p>  | <p>Variation of<br/>disbursed<br/>funds</p>       |
| <p>31. (1) Subject to the Constitution and the Act, variation of estimates shall be within the appropriation under the following conditions:</p> <p style="margin-left: 40px;">(a) a variation of estimates within a programme shall be authorised by controlling officers based on the threshold approved by the Secretary to the Treasury;</p> <p style="margin-left: 40px;">(b) a variation of estimates from one programme to another shall be approved by the Secretary to the Treasury; and</p> <p style="margin-left: 40px;">(c) a variation of estimates from one head or subhead to another head or subhead shall be done through a supplementary appropriation by the National Assembly.</p> <p>(2) Despite subregulation (1), variation of estimates shall not be made to move estimates from—</p> <p style="margin-left: 40px;">(a) appropriation-in-aid sub-head to a non-appropriation-in-aid sub-head;</p> <p style="margin-left: 40px;">(b) personal emoluments to recurrent expenditure;</p> <p style="margin-left: 40px;">(c) capital expenditure to recurrent expenditure;</p> <p>(3) A variation under subregulation (1), shall be made if the variation—</p> <p style="margin-left: 40px;">(a) does not negatively affect the delivery of output targets from the varied head or sub-head; and</p> <p style="margin-left: 40px;">(b) made does not result in the increase of the total annual appropriation for a particular head of revenue and expenditure.</p> <p>(4) A variation made to the estimates of revenues shall be communicated to the National Assembly either as part of the supplementary estimates of expenditure or as a separate information memorandum.</p> | <p>Variation of<br/>estimates<br/>Cap. 1</p>      |

Submission of supplementary budget request by ministry, province and Government agency

32. A ministry, province and Government agency may submit supplementary budget requests to the Ministry responsible for finance where—

- (a) the budget provision is inadequate to meet the expenditure on a sub-head or programme;
- (b) there is need to account for sundry receipts as a result of unspent cash balances from the previous financial year;
- (c) there is need to account for additional funds from cooperating partners not budgeted for; and
- (d) there is need to vary estimates of revenue and expenditure across sub- heads or programmes.

Excess expenditure Cap. 1

33. (1) Subject to the Constitution, excess expenditure shall be incurred where there is an urgent need and that expenditure is not appropriated in that financial year.

(2) Funds to incur the excess expenditure shall be drawn from the consolidated fund on the President signing and issuing a warrant authorising the withdraw.

(3) Subject to subregulation (2), the warrant issued shall be submitted to the National Assembly for approval within forty-eight hours of the commencement of the next sitting of the National Assembly.

(4) Where Parliament is not sitting, the Minister shall cause the funds withdrawn and expenditure incurred be submitted to the National Assembly once it resumes sitting.

(5) Subject to the Constitution and the Act, the excess funds withdrawn and incurred shall be appropriated by Parliament through an Excess Expenditure Appropriation Act within that financial year.

(6) Subject to subregulation (5), where it is not practicable to enact the Excess Appropriation Act within the financial year, the Minister shall cause the enactment of the Excess Expenditure Appropriation Act during the first sitting of the National Assembly after the end of the proceeding year.

Copies of warrant and treasury authority to be sent to Auditor General

34. The Secretary to the Treasury shall send to the AuditorGeneral a copy of a warrant issued by the President under Article 203(4) and treasury authority issued in accordance with the Act and these Regulations as soon as practicable after their issue.

Expiry of treasury authority

35. An authority granted by the Secretary to the Treasury to a public body to incur expenditure under the recurrent estimates shall expire on the last business day of the financial year to which the authority relates.

36. A ministry, province and Government agency shall not draw and place on deposit, a budget release during the year for the purpose of setting aside funds as a reserve to meet payments in the next financial year.

Prohibition of setting aside budget releases

37. (1) The Secretary to the Treasury shall approve the level of appropriation-in-aid for a public body based on the revenue generated by that public body.

Appropriation-in-aid

(2) An Appropriation Act shall provide, in each financial year an appropriation-in-aid approved by the Secretary to the Treasury for a public body under sub-regulation (1).

(3) A public body that receives an appropriation-in-aid shall, on a quarterly basis, submit funding profiles to the AccountantGeneral.

(4) The Treasury through the Accountant General shall ensure that appropriation-in-aid is released to approved public bodies in line with approved profiles.

(5) A public body which receives an appropriation-in-aid shall utilise the funds on a revenue generating programme or activity.

(6) A public body which receives an appropriation-in-aid shall, not later than three days after the end of the month of reporting, submit to the AccountantGeneral monthly revenue and expenditure returns.

(7) Where a public body which receives an appropriation-in-aid fails to meet set revenue targets as appropriated by Parliament, that public body shall furnish the Secretary to the Treasury a report indicating reasons for that failure.

(8) The Secretary to the Treasury may, where the reasons provided by a public body for failure to meet set revenue targets are not satisfactory, surcharge a warrant holder or sub-warrant holder for failure to perform.

38. The Treasury shall treat unspent balances recalled to the Consolidated Fund at the end of the financial year, as sundry receipts in the following financial year.

Bank balances at end of financial year

## PART V

### ACCOUNTING FOR PUBLIC ASSETS AND LIABILITIES

39. (1) The AccountantGeneral shall issue guidelines relating to management of public assets and liabilities for a public body.

Accounting for public assets and liabilities

(2) Despite subregulation (1), a controlling body of a state owned enterprise shall be responsible for development of effective asset management policies and accounting systems for public assets and liabilities under its charge.

Maintenance of asset register

40. (1) A head of an accounting unit shall keep and maintain a register of public assets and liabilities of a public body.

(2) A head of accounting unit of a public body shall submit to the Accountant-General a quarterly report of public assets and liabilities in its charge.

(3) A head of accounting unit of a public body who fails to comply with this regulation commits an offence.

Insurance of public assets Act No. 27 of 1997

41. (1) A public body shall insure public assets with an insurance company registered under the Insurance Act, 1997.

(2) Despite subregulation (1), the Secretary to the Treasury shall determine the types of asset whose insurance is mandatory.

(3) A public body shall ensure that—

(a) an adequate budget provision is made for the insurance of public assets; and

(b) public assets are insured at reasonable value to avoid loss to Government.

Disposal of public assets to employee or member of a controlling body for a public body

42. (1) Subject to the Act and this regulation, public assets may be disposed of to an employee or member of a controlling body for a public body.

(2) The following conditions for disposal of public assets to an employee or controlling officer of a ministry, province or Government agency shall apply:

(a) revaluation of the public asset by a department responsible for valuation of Government assets and approval of the value by the Secretary to the Treasury;

(b) the need to dispose of a public asset to an employee or controlling officer of a ministry, province or Government agency is necessitated by the terms and conditions of service of a particular office holder.

(3) Subject to the Act, a controlling body for a local authority, statutory corporation or statutory enterprise shall be responsible for putting in place an effective and transparent system of disposing public assets to employees or member of a controlling body.

## PART VI

## CONTROL OF EXPENDITURE AND PAYMENTS

43. A controlling officer as head of expenditure shall — Chargeable expenditure
- (a) incur expenditure for a financial year as authorised by a warrant issued by the Treasury for funds appropriated for that financial year; and
- (b) the warrant issued in subregulation (a) shall not be deferred to the following financial year.
44. (1) Subject to the Constitution, expenditure may be incurred on approved estimates of revenue and expenditure by a warrant holder on— Authority to spend Cap. 1
- (a) treasury authority or a warrant issued by the Secretary to the Treasury to a controlling body; or
- (b) a warrant issued by a warrant holder to a subwarrant holder.
- (2) Despite subregulation (1), authority to incur expenditure for funds not appropriated by Parliament shall be approved by the —
- (a) controlling body for a state owned enterprise; or
- (b) Minister responsible for local government for a local authority.
45. (1) An office holder signing requisitions and stores orders shall Responsibility of office holder signing requisitions and stores orders
- (a) ensure that proper authority exists for the expenditure being incurred; and
- (b) in the case of passenger fares, ensure that the office holder in respect of whom a requisition has been obtained is entitled to the fare quoted in the requisition and that all appropriate concessions are claimed.
- (2) Where excess expenditure is incurred as a result of a failure to observe the provision of these Regulations, the office holder who signed the requisition or stores order shall be surcharged for the amount over spent.
46. (1) A payment voucher relating to purchases shall be supported by a purchase order, the supplier's invoice and proof of delivery or performance. Suppliers' invoices
- (2) A payment shall not be made on statements of account only.
- (3) A purchase requisition for local supplies shall not be issued in arrears if goods have already been supplied.

- (4) Despite subregulation (3), where goods are supplied before a purchase requisition is issued, the responsible officer shall certify the payment voucher giving reasons for the failure to issue a requisition before the goods are supplied.
- Misplaced or lost invoice
47. (1) Where an original invoice has been misplaced or lost, a certified duplicate invoice shall be obtained from the supplier and clearly marked “copy invoice”.
- (2) An office holder shall, where the office holder is satisfied that payment after account has not been made, record a certificate of non-payment on the payment voucher.
- (3) Where a misplaced invoice is found after payment on a certified duplicate invoice, the original invoice shall be attached to the payment voucher and shall form part of the supporting documents.
- Misplaced requisition form
48. (1) Where an original requisition form is misplaced a duplicate requisition form shall not be issued.
- (2) A payment shall be made against the supplier’s copy of an invoice which shall be endorsed with the serial number of the requisition form against which the supply of goods or services was made.
- Details on payment voucher
49. (1) A payment voucher shall be completed with details indicating coding allocations, date, serial number, quantity, rate, authority and any other relevant description.
- (2) A person initiating payment in an electronic system shall ensure that the payment has correct details that include bank details, payment method, account number, bank key, swift code and the right payee.
- Responsibility of person signing payment voucher
50. (1) A person signing a payment voucher or document shall certify the accuracy, authenticity and validity of the payment.
- (2) A person signing a payment voucher or document shall ensure that—
- (a) a deduction due to be made from a salary or wage is made;
  - (b) the goods are supplied or the services provided are certified by the receiving officer;
  - (c) the prices charged are according to contract or approved rates, or are fair and reasonable according to current local rates;
  - (d) the payment is covered by proper authority and is a proper charge to public funds;

- (e) the calculations are correct;
- (f) the person named as payee is entitled to receive payment;
- (g) the payment voucher is properly allocated to a head, sub-head, programme and activity; and
- (h) the payment of the amount stated on the voucher does not exceed the amount allocated in the budget.

51. (1) A paying office holder and an office holder who is a witness to a payment shall ensure that person claiming the payment is the person authorised to receive the money. Identification of payee

(2) A person claiming a payment shall be required to produce a valid identity card.

(3) An office holder who contravenes sub-regulations (1) and (2), is liable for any loss occasioned as a result of willful default or negligence in accordance with the Act.

52. A person processing a payment voucher may use—

- (a) manual or electronic typing; or
- (b) legible handwriting in ink or indelible pencil.

Preparation of payment voucher

53. An office holder processing a manual or electronic payment shall indicate on the payment voucher the authority against which expenditure is being incurred, the warrant number, the memorandum or minute and the written law authorising the expenditure.

Authority on payment voucher

54. (1) Where a hard copy payment voucher is used, the original of a payment voucher shall—

Signing of payment voucher

- (a) be signed by a warrant holder, subwarrant holder or by any other authorised office holder; and
- (b) indicate the name and, designation of the office holder signing, and the date below the office holder's signature.

(2) A signing officer holder shall sign all the copies of a payment voucher.

(3) Where an electronic payment voucher is used, a payment voucher shall be signed by a warrant holder, subwarrant holder or by any other authorised office holder.

(4) A signature under subregulation (3), may be in form of a password or any other digital signature in line with the Electronic Communications and Transactions Act, 2009.

Act No. 21 of 2009

55. A signatory shall ensure that —

Responsibilities of signatory

- (a) original documents such as invoices, salary sheets and claim forms are attached to the payment voucher;

(b) original documents are all stamped “paid” by means of a stamp with detail of the respective public body, and the cheque number is correctly shown within the “paid” stamp;

(c) the relevant payment voucher is duly completed; and

(d) the cheques, electronic fund transfer form or letter of transfer are correctly made out in every respect.

56. (1) A payment shall be made by electronic funds transfer, cheque, cash or other mode, that the Secretary to the Treasury may determine.

Method of  
payment

(2) A controlling officer shall ensure that a payment is made to a person entitled to receive the payment.

57. Where an unauthorised payment is made, the office holder shall be held responsible and shall be surcharged with the amount paid.

Unauthorised  
payment

58. (1) Subject to the direction of the Secretary to the Treasury, the Accountant-General shall—

Administration  
of Treasury  
Single  
Account

(a) administer the Treasury Single Account; and

(b) maintain books of account necessary for the proper management of the Treasury Single Account.

(2) Despite subregulation (1), the warrant holder or subwarrant shall maintain a reconciled books of account for payments made through the Treasury Single Account with respect to its head.

(3) The Accountant-General shall, on request by warrant holder or subwarrant holder of a ministry, province or Government agency, submit ledger balances on the Treasury Single Account with respect to that ministry, province or Government agency.

(4) A warrant holder or subwarrant holder shall ensure that a payment instruction to the Accountant-General for processing payments in the Treasury Single Account is accompanied by an electronic schedule of transactions.

(5) Where an electronic payment is erroneously credited to an unintended bank account from the Treasury Single Account, the Accountant-General shall instruct the recipient bank to reverse the payment without obtaining prior authority from the affected bank account holder.

59. (1) A date of payment under this Part shall be recorded in the books of account.

Date of  
payment

(2) For the purposes of this regulation, “date of payment” means the date of generation of a payment instruction or cheque.

Cash flow control

60. (1) A public body shall maintain a cash flow account for a programme or activity for each head of expenditure.

(2) A cash flow account under subregulation (1) shall contain daily transaction details.

(3) A responsible office holder shall where a cash flow account involves the physical cash balances, ensure that the unspent cash is available at any given time.

(4) A ministry, province and Government agency shall submit to the Treasury a cash flow account report on date determined by the Secretary to the Treasury.

(5) For the purposes of this regulation “a cash flow account” means a daily record of cash received and cash paid out under a programme or activity.

61. (1) A ministry, province and Government agency shall assign an officer who shall be responsible for transmission of payment instructions to the Treasury where a head of revenue and expenditure is on the Treasury Single Account platform.

Assignment of officer responsible for transmission of payment instruction

(2) An officer assigned under subregulation (1), shall be a head of an accounting unit or subwarrant holder who shall be an accounting officer.

62. An officer assigned under regulation 61 shall ensure—

Responsibilities of designated officer

(a) the availability of funds for the head of revenue and expenditure in the Treasury Single Account before payment is processed;

(b) that original documents such as invoices, salary sheets, claim forms and other relevant supporting documents are attached to the authority for the payment;

(c) that the electronic payment voucher has correct budget codes;

(d) that the relevant payment voucher is duly completed; and

(e) that the electronic payment voucher has correct details for the payee including payment method, name, bank account details, swift codes and bank key.

63. A public body shall maintain a commitment and expenditure ledger with details of commitments and expenditure for each expenditure head, sub-head or department.

Commitment and expenditure ledger

64. A payment made by a public body on behalf of another public body shall be made where—

Payments on behalf of other institution

(a) the public body on whose behalf payment is being made has obtained prior written authority from its controlling body; and

(b) funds have been received for the payment of specific expenditure on behalf of the public body responsible for the head of expenditure.

(2) Where expenditure is incurred under subregulation (1), the public body that effects the payment shall submit an expenditure return to the public body on whose behalf the payment is made.

Recoverable  
payment

65. A person signing a payment voucher which relates to a recoverable payment shall ensure that proper arrangements exist for the recovery to be made.

Payee  
outside  
Republic

66. (1) A ministry, province or Government agency that wishes to effect payment outside the Republic shall submit to the Secretary to the Treasury a foreign payment voucher in Accounts Form I set out in the Schedule accompanied by a payment voucher.

(2) Subject to subregulation (1), payment of money by a public body to a payee outside the Republic shall be made through the respective controlling body.

(3) A payment on account of recurrent or capital expenditure, relating to a diplomatic mission abroad, shall be made by the Ministry responsible for foreign affairs from funds made available to the missions against the annual budget.

Payment on  
duplicate

67. (1) Where a hard copy of an original payment voucher is lost, a certified duplicate payment voucher shall be used.

(2) If a certified duplicate of a payment voucher cannot be obtained, the expenditure shall be treated as unvouched and the Controlling Officer shall submit a written application as soon as is practicable to the Secretary to the Treasury, and copied to the Auditor General, for authority for the payment to stand as a charge to the Consolidated Fund.

Payment  
through third  
party

68. (1) Payment may be made to a person or firm other than to the person or firm to whom payment is due in the following circumstances:

(a) on the written authority of the person or firm to whom the payment is due or on the production of a power of attorney, probate or letter of administration, who shall give a receipt or acquittal sheet for the payment;

(b) in case where the timely payment of wages to an employee is impracticable and delay would cause hardship, a paying officer may effect payment to a third party who shall give a receipt or acquittal sheet for the payment; and

(c) where there is a court order directing that payment be made to a duly appointed receiver, an official receiver, a trustee in bankruptcy or to a named third person, who shall give a receipt or acquittal sheet for the payment.

(2) A paying office holder shall ensure that the payee receives the payment and provide acknowledgment of receipt of the payment.

(3) Where the paying office holder uses the Treasury Single Account to transmit funds, a transmission copy shall be adequate proof of payment.

69. (1) A payment shall be entered into the books of account on the day the payment is made.

Daily  
accounting  
for payment

(2) Where an electronic accounting system is deployed, any payment made shall be posted in the book of accounts on a daily basis.

70. (1) A payment which is not covered by these Regulations or procedures such as compensation for loss of, or damage to, private property, shall require the prior written approval of the Secretary to the Treasury.

Payment not  
covered by  
procedures

(2) In the case of a public body other than a ministry, province or Government agency, prior written authority to incur expenditure on payment not covered by these Regulations or procedures shall be granted by the controlling body of that public body.

71. (1) Where a local authority is given a discount on a payment to be made and funds are readily available and the necessary supporting documents are in place, an office holder responsible for any discount lost, owing to the delay in the passing of accounts for payments, shall pay the amount of the discount to the local authority.

Availing of  
discount for  
local  
authority

(2) Where there is no loss of discount for prompt payment, accounts for the same supplier may be consolidated.

72. (1) A payment voucher with supporting documents, and any other forms which support a charge entered in the accounts, shall be filed, secured against loss, and be readily available for audit.

Custody of  
original  
document

(2) A cancelled cheque shall be filed and kept for audit.

(3) Where a public body uses an electronic accounting system, records contained in the system shall be secured and where possible be kept and maintained as hard copy records.

(4) Electronic records maintained under subregulation (3), shall be regularly backed up and be readily available for audit.

73. (1) Access to documents shall be restricted to an office holder authorised by the accounting authority or controlling body.

Access to  
document

(2) A document shall not be removed from the files in which they are kept except where a person is authorised by an accounting authority or controlling body.

## PART VII

## PAYROLL MANAGEMENT

Secretary to  
Treasury to  
manage  
payroll  
Cap. 1

74. (1) The Secretary to the Treasury shall, in managing the Government payroll and constitutional payments in accordance with the Constitution—

- (a) manage personal emoluments, budget and expenditure;
- (b) monitor pay scales, pay as you earn and other levies or taxes, pensions contributions, and third party receivers;
- (c) oversee the analysis and reconciliation of payroll costs and production of various personal emoluments' financial reports; and
- (d) develop an effective internal control framework capable of detecting errors, fraud and ensures that payments are made to rightful beneficiaries.

(2) Despite subregulation (1), a public body is responsible and accountable for management of the payroll budget.

Use of  
different  
payroll  
systems

75. (1) Where the Secretary to the Treasury is required to authorise the use of a different payroll system, a public body shall submit quarterly payroll expenditure returns in a format determined by the Secretary to the Treasury.

(2) A public body authorised to operate a separate payroll system shall ensure that the system in use incorporates establishment controls as may be determined by the Secretary to the Treasury.

Performance  
review for  
personal  
emoluments  
budget

76. A public body shall ensure that personal emoluments budget performance reviews are undertaken at least quarterly in order to take corrective action where the trend indicates that expenditure is likely to exceed the approved budget.

Payroll  
record

77. (1) A public body shall maintain the following payroll records:

- (a) an approved establishment register;
- (b) monthly payroll input schedules and supporting documents;
- (c) updated staff returns;
- (d) pay slips for the tax year; and
- (e) individual records on salary progression for employees.

(2) The Secretary to the Treasury may devise forms or formats to be used by a public body as supporting documents in respect of entries into the payroll system.

Payroll  
verification

78. (1) A public body shall ensure that the payroll is verified and reconciled by a responsible office holder from an accounting unit and human resource and administration respectively.

(2) Subject to subregulation (1), a public body shall cause a reconciled payroll record to be audited regularly.

(3) A reconciliation under subregulation (1) shall include the headcount of staff each month with regard to the payroll expenditure.

(4) Despite subregulations (1) and (3), each office holder has the duty to immediately report to a responsible officer any underpayment, overpayment, error or omission observed on their payslip.

79. (1) Salaries and wages are payable in monthly instalments calculated at the rate of one twelfth of the annual salary and wages.

Calculation of salary and wages

(2) Salaries and wages for a part of any month shall be calculated in proportion to the number of days in that particular month. Withheld salary and wage

80. Where a salary and wage of an office holder in a ministry, province or Government agency is withheld either in full or in part, the withheld salary and wage shall be paid into a designated Treasury Account.

81. (1) An office holder shall be paid an advance of a salary or wage in accordance with the Public Service Terms and Conditions of Service.

Salary or wage advance

(2) In the case of a public body, other than a ministry, province or Government agency, an advance of a salary or wages shall be granted in accordance with the terms and conditions of service of that public body.

82. (1) The controlling officer shall notify a senior officer holder in charge of salaries of a public body of any circumstance which is likely to affect an office holders salary, wage, pension or gratuity such as death, promotion, suspension or dismissal.

Adjustment of salary or monies due to death or other cause

(2) The senior office holder under subregulation (1), shall be responsible for ensuring that timely and correct adjustments are made to the office holder's salary, wage, pension or gratuity.

83. Any balance of salary or other monies due to an office holder who has been convicted of misapplication of Government funds or theft of Government property or who has been dismissed, leaving sums owing to Government including losses of cash or stores which are under investigation, shall not be paid to that office holder without the written authority of the Secretary to the Treasury or controlling body in case of state owned enterprise or local authority.

Salary and wages of convicted office holder

84. Payment of salaries and wages shall be made directly to an office holder's bank account at any bank within the Republic.

Methods of payment of salary and wages

Third party payments	85. A controlling body shall ensure that third party payments are made in full to the beneficiaries on a monthly basis.
Net salary and wage deductions	86. Any deduction on the gross amount of an office holder's salary or wage shall be charged to the personal emoluments allocation.
Authorised deduction Act No. 3 of 2019	87. A deduction of a wage shall be done in accordance with the Employment Code Act, 2019.
Deductions due to Government to be prioritised	88. Where a minimum threshold has been approved below which no office holder shall be paid the salary or wage after deductions, deductions due to Government shall be prioritised.
Salary record on transfer	89. Where an employee is transferred and the transfer involves a change of pay office, the employee's salary record shall be updated and transferred to the employee's new pay office. Unpaid salary and wages to be returned
Payment on wage sheet	90. (1) A bank shall return unpaid salaries and wages to a public body not later than three working days from the date of receipt. (2) A public body shall maintain a record of returned salaries and wages under subregulation (1). (3) Salaries and wages that have been returned under subregulation (1) shall be deposited in the salaries account or designated treasury account not later than the next business day following the day of receiving the salary or wage.
Payment on wage sheet	91. (1) A controlling body shall ensure that adequate security precautions are taken in the handling of money for the payment of wages. (2) A controlling body shall ensure that the following internal checks are in place for the preparation of wage sheets and the payment of wages: (a) office holders responsible for entries on the wage sheet shall sign for their particular role on the face of the wage sheets; (b) a wage sheet shall be checked by an office holder other than the office holder who prepared it; (c) payment shall take place in the presence of an office holder who is able to identify the recipients or on presentation of valid identification documents; and (d) the paying office holder shall, where practicable, be an office holder not involved in the preparation and checking of wage sheets.

92. An office holder who proceeds on an approved paid leave shall continue receiving a salary or wage.
93. (1) An office holder may be paid an overtime allowance with prior written authority from the controlling body in accordance with the Employment Code Act, 2019 and the terms and conditions of service applicable to the concerned office holder.
- (2) A controlling body shall keep and maintain an overtime attendance register of employees paid overtime in accordance with subregulation (1).

Payment of salary or wage on leave

Payment of overtime

Act No. 3 of 2019

## PART VIII

### IMPREST

94. (1) A public body may issue standing imprest, special imprest and accountable imprest.
- (2) The Secretary to the Treasury may determine the manner of issuance of imprest.
- (3) For the purposes of this regulation —
- “standing imprest means imprest issued to facilitate a payment of a minor nature as approved by the controlling officer or accounting authority;
- “special imprest” means imprest that is issued as payment to an office holder for the purpose of providing funds to meet expenses when the office holder is travelling on duty and is limited to an office holder’s entitlement; and
- “accountable imprest means imprest that is issued as payment to facilitate the purchase of goods and services whose value cannot be ascertained at the time of payment for which the imprest holder is required to submit receipts after the purchase of those goods and services.
95. (1) Special and accountable imprest shall not be issued in respect of tours outside the Republic without the authority of the Secretary to the Cabinet, except for a Minister whose authority shall be granted by the President.
- (2) The authority to travel on official business within or outside the Republic may be granted by an accounting authority, a controlling officer, the Secretary to the Treasury, the Secretary to the Cabinet or the President.

Types of imprest

Authority to issue special and accountable imprest

Approval of standing imprest

96. (1) A ministry, province and Government agency shall apply, each year, to the Secretary to the Treasury for approval of standing imprest.

(2) Subject to subregulation (1), the amount for a standing imprest shall not exceed the amount approved by the Secretary to the Treasury.

(3) The controlling officer shall pay standing imprest from allocated funds in the budget.

(4) A standing imprest in a local authority or state owned enterprise shall be approved by the controlling body.

Amount of standing imprest

97. The amount of standing imprest approved by the Secretary to the Treasury or controlling body shall be recouped once a month as determined by Secretary to the Treasury or a controlling body.

Amount of special imprest

98. (1) The amount of special imprest issued to an office holder to meet expenses while travelling on duty shall be limited to the amount which an office holder is entitled to claim during the period of absence from the station.

(2) Where the period of absence on duty is unknown, the office holder may be given accountable imprest authorised by the

(a) controlling officer or accounting authority, in the case of a local trip; or

(b) Secretary to the Cabinet, in the case of a foreign trip.

Restriction in issuance of special and accountable imprest when another imprest is outstanding

99. (1) An office holder shall not be issued subsequent imprest while there is outstanding imprest in the office holder's name.

(2) Despite subregulation (1), a controlling officer or accounting authority may authorise a second imprest in special or extenuating circumstances.

(3) A controlling officer or accounting officer who, in the absence of special or extenuating circumstances, authorises payment of a second imprest shall be liable to disciplinary action.

Restriction in use of imprest

100. (1) An imprest shall be used for the purposes for which it is issued and shall not be used for personal expenditure or for making advances of a salary or wage.

(2) Where an office holder uses imprest for a purpose other than that for which it was intended, the total imprest shall be recovered, where possible, from the office holder's personal emoluments or other benefits, and disciplinary action shall be instituted against the office holder in accordance with the Public Service Terms and Conditions of Service.

101. A public body shall keep a record of the issue and retirement of imprest in a Register of Imprest in Accounts Form 17 set out in the Schedule. Register of imprest
102. (1) A holder of standing imprest shall record the payments and reimbursements in a Field Cash Book in Accounts Form 2 set out in the Schedule or electronic copy. Field Cash Book
- (2) Standing imprest shall be reconciled against the total expenditure and the balance of cash, which shall be equal to the total authorised standing imprest.
103. (1) Standing imprest shall reimburse by the submission of the tear off copies of a Field Cash Book folio, in Form 3 set out in the Schedule, supported by a duly completed original payment voucher, to the office from which the imprest was obtained. Reimbursement of standing imprest
- (2) The amount reimbursed to the imprest holders shall be equal to the total sum of the vouchers submitted, less any rejected vouchers.
104. (1) Special or accountable imprest shall be retired immediately after the purpose for which the imprest was issued is fulfilled. Retirement of special and accountable imprest
- (2) Any unspent balance of special or accountable imprest shall be surrendered to the accounting officer immediately on the return of the office holder to the station and a receipt shall be issued to that effect.
- (3) An officer designated to issue imprest shall, where imprest is not retired within seven working days of the office holder's return to the station, notify the controlling officer of the imprest holder's failure to retire the imprest.
- (4) The controlling officer shall, on receipt of the notice under subregulation (3), require the imprest holder to immediately retire the special or accountable imprest and where the imprest holder fails to retire the imprest the controlling officer shall institute disciplinary action against the imprest holder in accordance with the Public Service Terms and Conditions of Service.
- (5) An accounting officer shall submit to a controlling officer a schedule of outstanding special or accountable imprest on a monthly basis, and a controlling officer shall take action against an office holder who has not retired the imprest in accordance with subregulation (4).

(6) Where an office holder, controlling officer, Minister, or constitutional office holder fails to retire the special or accountable imprest within seven working days of the an office holder, controlling officer, Minister, or constitutional office holder's return to the station, the Secretary to the Treasury shall—

(a) in the case of an office holder, refer the matter to the controlling officer for appropriate disciplinary action; or

(b) in case of a controlling officer, Minister or constitutional office holder, refer the matter to the Secretary to Cabinet for appropriate action to be taken against a controlling officer, Minister or constitutional office holder concerned.

(7) A head of accounting unit shall submit a schedule of outstanding special or accountable imprest to the controlling officer who in turn shall submit the schedule to the Secretary to the Treasury for the purposes of subregulation (6).

(8) An accounting officer shall process the retirement documents to effect the retirement of special or accountable imprest within two working days of receipt of the documents.

(9) An accounting officer who fails to process the retired documents within the period specified under subregulation (8) is liable to disciplinary action in accordance with the relevant procedures.

(10) A controlling officer shall ensure that the imprest which has been retired is captured within the financial year in order to avoid under reporting of expenditure and additional expenditure in the following year.

Retirement  
of standing  
imprest

105. (1) Standing imprest shall be retired at the end of the financial year, except where prior authority for its retention into the following financial year has been granted by the Secretary to the Treasury.

(2) A standing imprest holder shall be required to produce proof of the imprest as at the close of business on the last working day of the financial year on Accounts Form 16 set out in the Schedule.

## PART IX

## ACCOUNTABLE DOCUMENTS

106. (1) A public body that is responsible for the issuance of a licence, permit, certificate, disc, token and other documents for which a payment is received shall issue a receipt form in Form IV set out in the Schedule. Receipt form

(2) A receipt form under subregulation (1), shall either be in manual or electronic form.

107. (1) A receipt form shall be obtainable from the strong room superintendent of the Ministry responsible for finance and the collection of the receipt form shall be done by an agent appointed by a controlling officer. Obtaining of manual receipt form

(2) A receipt form shall be printed by a printer authorised by the Secretary to the Treasury and shall be received and kept by the strong room superintendent.

(3) An office holder shall not make arrangements for the printing or alteration of a receipt form without the written authority of the Secretary to the Treasury.

(4) A receipt form shall be issued to an authorised office holder.

(5) A person who contravenes subregulation (2) or (3), is liable to disciplinary action in accordance with the Public Service Terms and Conditions of Service or relevant Commission.

108. The Auditor General shall be informed of the issuance and transfers of receipt forms. Auditor-General to be informed of issue and transfer of receipt form

109. (1) An office holder shall check a receipt form immediately it is received from the accounting unit to ensure that it is complete and correctly numbered. Checking of receipt form

(2) A receipt form which is defective shall be returned to the strong room superintendent without delay with a report of any discrepancies, and copied to the Auditor General and the controlling officer concerned.

110. (1) An office holder who is required to keep receipt forms shall maintain a register of accountable documents in Accounts Form V set out in the Schedule in which the receipt and issuance of the receipt form is entered within the same day on the receipt or issuance of the receipt form. Register of accountable document

- (2) A register under subregulation (1), shall be obtained from the strong room superintendent and kept by the head of accounting unit of a ministry, province, Government agency or local authority.
- (3) In case of a state owned enterprise, a controlling body shall cause to be kept a register of accountable documents, except that the Secretary to the Treasury may direct the state owned enterprise to use the receipt forms kept by a strong room superintendent.
- Transfer of receipt form
111. (1) A receipt form shall not be transferred from one receipt holder to another.
- (2) Despite subregulation (1), a receipt form may, in the case of an emergency, be transferred from one receipt holder to another, subject to the approval of a warrant holder or sub-warrant holder.
- (3) A receipt holder who transfers a receipt form under subregulation (2), shall immediately notify a controlling officer, Auditor-General and strong room superintendent of that transfer.
- Unused and surplus receipt
112. (1) An office holder shall list, complete and return a surplus stock of unused receipts which are not obsolete by registered mail or delivering physically to the strong room superintendent.
- (2) A strong room superintendent shall verify the completed list received under subregulation (1).
- (3) An office holder shall send to the Auditor-General and the controlling officer a copy of a list of receipt books verified under subregulation (2).
- Destruction of obsolete receipt form
113. (1) A public body shall obtain authority from the Secretary to the Treasury for the destruction of the obsolete receipt forms which are completely unused.
- (2) The destruction of a receipt form shall be carried out in the presence of the accounting officer in charge, an officer from internal audit and the Zambia Police Service who shall check that the obsolete receipt forms which are to be destroyed are completely unused
- (3) An accounts officer shall sign a certificate of destruction, listing the serial numbers of the receipt forms which have been destroyed.
- (4) An office holder responsible for the custody of the receipt form shall file the original certificate of destruction and shall submit a copy of the certificate to the public body, the AuditorGeneral and the strong room superintendent.
- Recording of returned or destroyed receipt form
114. Where a surplus stock of receipt forms are returned to the strong room superintendent or an obsolete receipt form is destroyed, the return of the surplus stock of the receipt form or the destruction of the receipt form shall be recorded in the register of accountable documents in Accounts Form V set out in the Schedule.

115. (1) Where a receipt form, whether used or unused is lost or damaged, the office holder shall immediately report the loss or damage of the receipt form to the sub-warrant holder, warrant holder and controlling officer and a copy of the report shall be sent to the AuditorGeneral and the Secretary to the Treasury. Loss or damage of receipt form
- (2) A sub-warrant holder, warrant holder and controlling officer shall institute investigations and undertake appropriate action as specified in the Act resulting from the outcome of the investigations.
116. (1) An office holder in charge of a receipt form shall carry out a monthly check of used and unused receipt forms and shall record the date of the check and sign for the entry in the register of accountable documents in Accounts Form V set out in the Schedule. Monthly check of receipt form
- (2) A supervisor to an office holder in-charge of a receipt form shall countersign the register of accountable documents in Accounts Form V set out in the Schedule on certifying the accuracy of the checks under subregulation (1).
117. Where an office holder hands over a receipt form to another office holder, a handover certificate shall be signed by both officer holders for the receipt form which is handed over and witnessed by a supervisor of an officer in charge of a receipt form. Hand over certificate
118. A printed notice shall be displayed in offices and conspicuous places where revenue is collected to notify the public of the need to obtain an official receipt for a payment made to a public body. Notice to public of official receipt
119. (1) A receipt form shall be completed either in ink, in indelible pencil or electronic form. Completion of receipt form
- (2) A counterfoil or copy of a receipt form shall contain the same details as those appearing on the original receipt form.
- (3) A copy of a receipt form shall be date stamped at the time of issuance and shall not be altered. Method of cancelling receipt
120. (1) Where a receipt form is cancelled, both the original and duplicate shall be cancelled and the holder of the receipt book shall sign for the cancellation of the receipt.
- (2) An original receipt cancelled under sub-regulation (1) shall be kept in the receipt book.
- (3) A duplicate receipt cancelled under sub-regulation (1) shall be kept in the revenue cash book.
- (4) A cancellation of an electronic receipt form shall be authorised in the system by the person assigned to do so.
121. A receipt form and counterfoil shall be printed and stamped with the official stamp of the office of issue and signed by the issuing office holder. Office of issue of receipt form

Consecutive receipting	<p>122. (1) An office holder receiving payments from collectors of revenue shall ensure that the numbers of receipt forms issued by the collectors run consecutively.</p> <p>(2) An office holder shall report a missing receipt form without delay to the sub-warrant holder, warrant holder and controlling officer who shall institute investigations for purposes of disciplinary action.</p>
Free issuance of receipt form	<p>123. Where a free issuance of a receipt form is made for which a fee would normally be payable, the receipt form shall be certified by the issuing officer.</p>
Certified copy of receipt form	<p>124. (1) Where a certified copy of a receipt form is required, it shall be made on plain paper and headed “certified copy”.</p> <p>(2) Another receipt form shall not be used as a copy of an original receipt previously issued.</p>
Prohibition of transfer and destruction of receipt form	<p>125. A person shall not transfer a used receipt form from one accounting unit to another, or destroy the counter foil and copy of the used receipt form before the receipt form is examined by the AuditorGeneral.</p>
Duplicate receipt form	<p>126. A receipt form shall be issued in accordance with the relevant written law.</p>

## PART X

### RECEIPTING AND ACCOUNTING FOR REVENUE

<p>Receipt for electronic payment Act No. 21 of 2009</p>	<p>127. (1) Where a payment is made electronically a receipt shall be issued in accordance with the Electronic Communications and Transaction Act, 2009 and on confirmation of funds being credited to a public body’s designated account.</p> <p>(2) Despite subregulation (1), where a payment is made through the Treasury Single Account, the transmission copy shall be adequate proof of payment.</p>
Gross revenue	<p>128. (1) An office holder who receives or collects revenue shall deposit the revenue not later than the next business day following the day of receipt of revenue.</p> <p>(2) An office holder shall, where banking facilities do not exist, deposit the revenues at the nearest bank to the station, at least twice every month or as the Secretary to the Treasury may determine.</p> <p>(3) An office holder shall record, on a daily basis the source, date of deposit and amount of revenue and other public funds that are collected and deposited into the Treasury Account.</p>

129. (1) An office holder shall not use public revenue for personal use whether temporarily or otherwise. Prohibition of personal use of public revenue
- (2) An office holder who contravenes sub regulation (1), commits an offence.
130. An office holder shall, on receipt of public funds, issue a receipt form. Vouching of receipt
131. Government revenue collected in foreign currency shall not, without the authority of the Secretary to the Treasury, be converted into Zambian currency. Revenue in foreign currency not to be converted into Zambian Kwacha
132. Revenue shall be brought to account under the appropriate sub-head in the approved estimates of revenue and expenditure. Classification of revenue
133. (1) An office holder who collects revenue shall keep a General Revenue Cash Book in Accounts Form VI set out in the Schedule which shall be updated daily or immediately revenue is received or collected. General revenue cash book
- (2) Where more columns are required for making revenue entries, Accounts Form VII set out in the Schedule shall be used instead of Accounts Form VI set out in the Schedule which provides for the collection of revenue under four headings.
- (3) An electronic revenue cash book shall be maintained where a computerised financial management system is in use.
134. (1) An office holder who collects revenue is required to bring to account, on a daily basis the total collections received.
- (2) A public body shall carry out inspections to ensure that officers who collect revenue comply with sub regulation (1).
- (3) An office holder who, without reasonable cause, fails to deposit public monies received is liable to the Government for the undeposited amount and may be surcharged in accordance with section 52 of the Act.
135. (1) Revenue collected by an officer holder shall be deposited in the Treasury Account at the Bank of Zambia in Accounts Form VIII set out in the Schedule. Deposit to main account
- (2) Where money, other than revenue, is received it shall be deposited into a Ministry or department's control account in Accounts Form VIII set out in the Schedule.
- (3) Where a daily banking facility exists, revenue shall be deposited either directly with the Bank of Zambia or transferred through a commercial bank or through a revenue transit account at an authorised commercial bank.

- (4) Where a banking Government Agency electronic or mobile banking services exists, revenue shall be deposited through that Government Agency to the Bank of Zambia.
- (5) This regulation does not apply to a local authority or state owned enterprise where the state owned enterprise or local authority collects its own revenue.
- Cash surplus      136. An office holder shall, where an office holder finds surplus cash, bring the surplus to account and credit the surplus cash to a miscellaneous sub-head in the approved estimates of revenue and expenditure.
- Recovery of over payment      137. (1) A receipt of an overpayment or erroneous payments shall be credited to the vote from which the payment was made.
- (2) A receipt of money shall, where a payment under subregulation (1) was made in the previous financial year, be credited to a miscellaneous sub-head provided in the approved estimates of revenue and expenditure.
- Abandoning of revenue      138. (1) A public body shall apply to the Secretary to the Treasury for authority to abandon revenue.
- (2) An application made under subregulation (1) shall be accompanied by—
- (a) the sum of the revenue to be abandoned;
- (b) the date on which it was due; and
- (c) any action taken to collect it and the reasons why it was not possible to collect it.
- (3) A copy of an application under subregulation (1) shall be sent to the Auditor-General.
- Write-off by state owned enterprise or local authority      139. (1) A head of accounting unit or a head of department in a state owned enterprise or local authority who collect revenue shall refer to the Secretary to the Treasury for appropriate action, without undue delay, debts that cannot be recovered.
- (2) Subject to subregulation (1), a controlling body may with the approval of the Secretary to the Treasury write off an irrecoverable debt.
- (3) Where any debt has been written off, the accounting authority shall submit the case to the controlling body, giving the amount of the debts, the date on which the debts were due and the action taken to collect it and the reason why it was not possible to collect the debt.

(4) Where a controlling body authorises that a debt be written off, necessary accounting adjustments shall be made and the controlling body shall keep a record of the debt written off.

## PART XI

### BANK ACCOUNTS FOR PUBLIC FUNDS AND MONIES

140. (1) Public money payable to the Consolidated Fund shall be paid into the Treasury Account maintained at the Bank of Zambia.

Bank accounts in respect of public monies

(2) A payment from the Consolidated Fund Treasury Account shall, for the purposes of a public body on the Treasury Single Account, be effected through the Treasury Account maintained at the Bank of Zambia.

(3) A controlling officer shall, subject to sub regulation (2), send payment instructions to the Treasury for purposes of transmitting the public funds directly to a payee.

141. (1) A controlling officer shall apply to the Secretary to the Treasury for approval to open or close a bank account in respect of public funds and monies.

Opening and closing of bank account

(2) An application under subregulation (1) shall be accompanied by —

(a) Accounts Form IX set out in the Schedule indicating the signing arrangements; and

(b) a statement indicating the reason for opening or closing of the account.

(3) Where the Secretary to the Treasury approves the opening of a bank account, signatories from each panel shall effect a transfer of public funds or monies, an instruction to pay public funds or monies or move public funds or monies or sign a cheque or bill of exchange with signatories from each panel.

(4) In the case of a state owned enterprise or a local authority, the controlling body shall authorise the opening or closing of a bank account.

142. (1) A controlling officer shall where the controlling officer intends to change a signatory to an account, obtain the authority of the Accountant General in Accounts Form IX set out in the Schedule.

Change of signatory

(2) A head of an accounting unit of a state owned enterprise or local authority shall effect a change of signatories within thirty days of obtaining the approval of the Accountant-General.

(3) A head of an accounting shall, where it is not reasonably possible to effect a change of signatories within the period under subregulation (3), inform the Accountant General or the accounting authority, of the reasons for that failure.

Use of  
backing  
sheet or  
encashment  
list

143. (1) A public body whose bank account is not on the Treasury Single Account shall capture all transactions on a backing sheet or encashment list for the purposes of payment or movement of public funds or monies.

(2) A bank shall not facilitate payment or movement of public funds or monies without a backing sheet or encashment list.

(3) A bank that contravenes subregulation (2) is liable for any loss incurred by Government.

Bank  
overdraft

144. An office holder who overdraws a bank account without prior written authority of the Secretary to the Treasury, commits an offence.

Date of  
submission  
of bank  
statement

145. (1) A bank that maintains an account in respect of public funds or monies shall submit a bank statement to an account holder by the fifth working day of the following month.

(2) The Secretary to the Treasury or any person authorised by the Secretary to the Treasury, shall have access to a bank account held in respect of public funds or monies.

(3) An accounting officer authorised to keep official bank accounts statements shall ensure that the statements are obtained by the fifth working day of the following month.

(4) Despite subregulation (1), a public body may request a bank to provide a bank statement more regularly.

Bank  
Reconciliation

146. (1) A controlling officer shall submit to the Secretary to the Treasury a monthly reconciliation on a bank account held by a public body within fifteen days after the end of each month.

(2) A controlling officer who fails to submit a reconciliation to the Secretary to the Treasury, commits an offence.

(3) An accounting authority of a local authority or state owned enterprise shall ensure that a bank account is reconciled not later than the fifteenth day after the end of each month.

(4) The format of a bank reconciliation under this regulation shall be determined by the Accountant- General or controlling body.

Security of  
cheque

147. (1) A cheque book for an approved bank account shall be obtained from the bank with which business is transacted.

- (2) A cashier shall—
- (a) keep a cheque book under lock and key;
  - (b) be responsible for the custody and control of the cheques; and
  - (c) maintain a record of receipts and issuance of cheques in the register of accountable documents in Accounts Form V set out in the Schedule and the Cheque Distribution Register.

(3) An accounting officer shall, where a cheque is lost or stolen, immediately notify the controlling officer, sub-warrant holder and the relevant bank.

(4) An accounting officer shall, where an issued cheque is lost or stolen send a “stop payment order” to the relevant bank on which it was drawn.

(5) A claimant of a lost or stolen open or crossed cheque shall, before a replacement cheque is issued, sign a certificate of indemnity.

(6) The form of a certificate of indemnity shall be as determined by the Secretary to the Treasury.

148. (1) A cheque may, at the discretion of a controlling body, be accepted in payment for a licence, fee, tax and other payment due to the Government.

Acceptance  
of cheque

(2) A controlling officer or accounting authority shall, before acceptance of a cheque ensure that

- (a) the identity of a person presenting the cheque is ascertained;
- (b) the cheque is not postdated or stale;
- (c) the amount in words and figures are the same;
- (d) the cheque is correctly signed and dated by the drawer; and
- (e) alterations of any kind are duly signed for by each signatory to the cheque.

(3) A cheque received by a bank shall be made payable to a respective public body and crossed “account payee only”.

149. (1) A controlling officer or accounting authority shall, where a cheque referred to under regulation 148 is dishonoured, immediately secure reimbursement of the amount owed and report the matter to the police in accordance with the National Payment Systems Act, 2007.

Dishonoured  
cheque

Act No. 1 of  
2007

(2) A bank charge accruing on a dishonoured cheque shall be borne by the drawer.

(3) A licence or permit relating to a dishonoured cheque shall be invalid where a replacement for that cheque is not made within fourteen days of the cheque being dishonoured.

(4) A payment due to the Government relating to a dishonoured cheque shall remain outstanding as a debt due to Government and shall be summarily recoverable as a civil debt.

Cashing of  
Government  
cheque

150. An office holder or an accounting officer who collects or receives public monies shall not encash a personal cheque from public money in that office holder's or accounting officer's custody.

## PART XII

### REFUND OF REVENUE

Authority  
for refund  
of revenue

151. (1) A controlling officer in charge of a ministry, province or Government agency, shall not authorise a refund of revenue without the written approval of the Secretary to the Treasury.

(2) Despite subregulation (1), the Secretary to the Treasury may issue guidelines on the procedures relating to revenue refunds.

Voucher for  
refund

152. A payment voucher relating to a refund of revenue shall state the authority for the refund, the receipt number on which the revenue was originally collected and be accompanied by the original receipt.

Court fees  
and fines

153. Court fees and fines may be refunded as may be directed by a judge or judicial officer to which the fees or fines were paid.

Classification  
of refunds

154. (1) A refund of revenue shall be charged against the approved budget allocation on refunds of revenue provided under the Ministry responsible for finance.

(2) Where the budget allocation is exhausted, the refund of revenue shall be made against the contingency fund as provided for in the annual estimates of revenue and expenditure.

## PART XIII

### FUNDS AND INVESTMENTS

Register of  
investments

155. A head of an accounting unit shall establish and maintain a register of loans, grants and investments and interest accruing in respect of the loans, grants and investments.

Loans,  
grants,  
donations  
and  
receivables in  
kind

156. Subject to section 24 of the Act, a controlling body shall ensure that—

(a) the value of a loan, grant, donation and receivable in kind is included in the estimates of revenue and expenditure in the financial year; and

(b) donations in kind are valued by a qualified Government or private valuer appointed subject to the approval of the Secretary to the Treasury.

157. Subject to the Act, the Secretary to the Treasury shall determine the procedures for accounting for loans, donations and grants received or contracted in foreign currency.

Loans and grants received in foreign currency

158. (1) The Secretary to the Treasury shall ensure that a controlling officer

Project books of account and records

(a) maintains books of account and records in respect of a project and submit audited financial statements to the Treasury for inclusion in the financial report; and

(b) records the assets of a completed project, including buildings, plant, vehicles, furniture, fittings and equipment and hand over of the assets to the Government or other appropriate authority within the time frame specified in the agreement relating to that project.

(2) Where the time frame is not specified in the agreement, project assets shall be handed over within six months of the date of the closure of the project.

(3) The unexpended balances standing to the credit of any project account six months after the completion of the project shall be paid into the Consolidated Fund.

159. Project funds which are paid into the Treasury Account shall be released on the instruction of the Secretary to the Treasury on the request of a public body to an appropriate bank account.

Project funds

160. A controlling officer or an accounting authority shall, where a project is completed, record the project assets including buildings, plant, vehicles, furniture, fittings and equipment and hand over to the Secretary to the Treasury within the time frame specified in the agreement relating to the project.

Transfer of public assets on completion of a project

## PART XIV

### SAFES AND RELATED EQUIPMENT

161. (1) The Secretary to the Treasury shall be responsible for the procurement of a safe.

Procurement of safe

(2) The Strong Room Superintendent shall distribute safes to a ministry, province and Government agency.

(3) Despite subregulation (1), a controlling body in a state owned enterprise or local authority shall be responsible for the procurement of a safe.

Security of safe	162. A controlling officer or an accounting authority shall ensure the security of a safe.
Responsibility for safe key	163. An office holder who is in charge of a safe is responsible for the safety and custody of the safe keys.
Allocation of safe key	164. (1) Where a safe or vault is issued to a ministry, province and Government agency by the Strong Room Superintendent, one set of keys shall be allocated to a controlling officer.  (2) Where a safe has a combination number, the number shall be communicated to an office holder responsible for the safe.
Prohibition of handing over of safe key	165. (1) An office holder who is responsible for, and has custody of, a safe key shall not handover the key to a person who is not a designated holder of the key.  (2) A safe shall be opened by an office holder who is responsible for, and has custody of, a safe key.  (3) Where the responsibility over the safe is given to another office holder, a handover certificate of the safe and safe keys shall be issued to that office holder.  (4) Where there is a combination of numbers, the numbers shall be reset immediately after the completion of the handover certificate of the safe and safe keys under subregulation (3).  (5) Despite subregulation (3), where an office holder in charge of a safe dies—  (a) a controlling officer shall notify the Strong Room Superintendent; or  (b) in the case of state owned enterprise or local authority, the accounting authority shall notify the controlling body.
Office holder to hold original safe key	166. An office holder in charge of a safe shall keep the original key to the safe which is issued by the Strong Room Superintendent and shall not make or cause to be made duplicate keys.
Control over spare key	167. A Strong Room Superintendent shall, except as may be otherwise authorised, hold the safe spare key.
Inspection report	168. An inspection report by an internal auditor or other inspecting officer shall include a list of safes in the office being audited or inspected and the serial number of the safe keys.
Transfer of safe within ministry	169. An office holder shall notify the Strong Room Superintendent of the transfer of safes between departments within the same ministry immediately after the transfer is made.

170. A safe shall not be transferred between a ministry, province and Government agency without the written approval of the Secretary to the Treasury. Transfer of safe between ministry, province and Government agency
171. (1) Where a safe key is lost, an office holder shall immediately report the loss to the officer's supervisor who shall ensure that the safe is sealed, the room in which the safe is kept is locked and the loss is reported to the controlling officer and the police. Loss of safe key
- (2) An office holder who fails to report the loss of a safe key under subregulation (1), commits an offence under the Act.
- (3) Where an office holder is not responsible for the loss, a ministry, province and Government agency shall be responsible for the cost of repairs and replacement of the keys.
172. (1) The Secretary to the Treasury shall be notified where a safe requires service. Service of safe
- (2) An office holder shall not contract private technicians to service a safe.
- (3) Where an office holder damages the safe, that office holder shall meet the cost of procuring another safe after obtaining specifications from the Ministry responsible for finance.
173. (1) An office holder responsible for the safe shall not keep personal money or articles in a safe. Prohibition of keeping of private monies in safe
- (2) Where personal money or articles are found in a safe the money or articles shall be seized and forfeited to the State.
- (3) Any personal money forfeited under subregulation (2) shall be received as miscellaneous revenue and the articles shall form part of the State assets.
174. (1) A ministry, province and Government agency shall establish and maintain a separate register of Government articles other than cash, receipt forms and other accountable documents deposited in a safe. Register of Government article
- (2) An office holder, other than the office holder in charge of the safe key, who deposits or withdraws an article in a safe shall sign the register under subregulation (1), at the time of depositing or withdrawing the article from the safe.
175. (1) A supervisor of an office holder in charge of safe shall verify the contents of the safe regularly. Verification of safe
- (2) The register of Government articles shall be initialed at each verification undertaken under subregulation (1).

Submission of annual stock return 176. A controlling officer shall submit to the Secretary to the Treasury an annual stock return on safes, strong room doors, special boxes, strong boxes and cash boxes.

Procurement of franking machine 177. (1) A ministry, province or Government agency shall not procure franking machines without the written authority from the Secretary to the Treasury.

(2) A ministry, province or Government agency shall not contract a private technician to repair or service a franking machine.

(3) A ministry, province or Government agency shall, where a franking machine requires to be serviced, immediately notify the Secretary to the Treasury.

## PART XV

### LOSS OF PUBLIC MONIES AND STORES

Loss of public monies and store 178. Subject to section 48 of the Act, a loss of public monies and stores may occur when an office holder, through willful default or gross neglect of duty—

(a) fails to collect any money, whether revenue or other payment, due to the Government;

(b) makes, causes or permits an unauthorised, unvouched or incorrect payment of public money for which the office holder is responsible in circumstances which include fraud, forgery, theft and burglary;

(c) causes or permits damage to, or destruction or loss of, any public buildings, equipment, vehicles, stores, fittings or furniture;

(d) causes or permits personal injury or damage to property in circumstances which render the Government liable to a third party in respect of that injury or damage; or

(e) causes the Government to incur expenses in compensation to third parties as a result of that office holder's neglect of duty or unlawful act.

Reporting and investigation of loss of public money and store 179. (1) An office holder who loses public monies or stores shall immediately notify the office holder's supervisor the nature, extent and date of the loss and shall submit to the supervisor a report on the loss of public monies or stores in Accounts Form X set out in the Schedule and attach a police report, where necessary.

(2) A supervisor shall, on receipt of the notice under subregulation (1), report the loss to the controlling officer, except that where an oral report is made it shall, as soon as practicable, be confirmed in writing.

(3) A controlling officer shall on receipt of the report under subregulation (2), consider the matter and determine whether there is a case for a charge in accordance with the disciplinary procedures.

(4) A controlling officer shall, where a controlling officer considers that there is no case for a charge under subregulation (3) recommend to the Secretary to the Treasury that the loss should stand as a charge against public funds.

(5) A controlling officer may, where the controlling officer considers that the circumstances of the case are suspicious, report the loss of public monies or stores to the police.

(6) In case of a local authority—

(a) where a matter arises which involves, or is considered to involve, irregularity in financial stores or accounting transaction in any department of the local authority, a head of the department concerned shall notify the head of accounting unit who shall, after consultation with the accounting authority, where necessary, carry out an investigation and prepare a report; and

(b) where a loss is discovered, the office holder responsible for the office in which the loss occurs shall immediately

(i) advise the immediate supervising officer of the nature, extent and date of the loss and the immediate supervising officer shall confirm this in writing;

(ii) institute investigations; and

(iii) report the loss to the police.

180. Where a controlling officer considers that the loss was due to the willful default or gross neglect of duty of any office holder, the controlling officer shall forward the controlling officer's recommendations to the Secretary to the Treasury in Accounts Form X set out in the Schedule and submit a copy to the AuditorGeneral.

Report by  
controlling  
officer

181. (1) Subject to section 48 of the Act, the Secretary to the Treasury may authorise the loss of public monies or stores or part thereof, to be charged to public funds.

Writeoff by  
Secretary to  
the  
Treasury

(2) In the case of a local authority, the controlling body, in consultation with the Secretary to Treasury, may authorise a loss in the supervisor's report, to stand as a charge against the local authority's funds if the supervisor considers that there is no case for a charge of willful default or gross neglect of duty against the officer responsible for the loss.

182. (1) Where the Secretary to the Treasury considers that the loss was due to the willful default or gross neglect of duty on the part of an office holder, the Secretary to the Treasury shall assess the amount to be attributed to the default or negligence of that office holder and send a notice of assessment of claim and the amount of claim to the office holder who caused the loss.

Assessment  
of claim  
against  
defaulting  
officer

(2) In the case of a local authority, where the controlling body considers that the loss was due to willful or gross neglect of duty, a local authority shall assess the amount of loss which is attributed to the default or negligence of an office holder and send a notice of assessment of claim and the amount of claim to the office holder who caused the loss.

(3) The assessment under subregulations (1) and (2) shall not exceed the amount of the actual loss suffered.

Representations  
by office  
holder

183. (1) An office holder may, within twenty-one days of receipt of a notice of assessment under regulation 182, make representations in writing to the Secretary to the Treasury, through the controlling officer or accounting authority

- (a) admitting the liability in full;
- (b) admitting the liability in part; or
- (c) denying the liability.

(2) An office holder may, in the case of subregulation (1)(b) and (c), make representations with a view to obtaining a full or partial cancellation of the liability attributed in the notice of assessment.

Decision of  
Secretary to  
Treasury

184. (1) Where the Secretary to the Treasury does not receive any representations from an office holder under regulation 183, or where the Secretary to the Treasury receives representations from the office holder and considers that the office holder is liable in terms of the notice of assessment, the Secretary to the Treasury shall determine whether that officer holder pays in full or whether the liability be reduced taking into consideration the representations made by the officer holder.

(2) Where the Secretary to the Treasury determines that an office holder pays in full or the liability be reduced under subregulation (1), the Secretary to the Treasury shall send a demand in writing for payment of the sum for which the Secretary to the Treasury considers the office holder liable and shall require the office holder to pay the sum demanded within ninety days of receipt of a demand.

(3) Where the Secretary to the Treasury considers that the circumstances of the case justify a cancellation of a full assessment against the office holder, the Secretary to the Treasury shall notify the office holder of the cancellation in writing.

## PART XVI

## HANDING AND TAKING OVER

185. (1) An office holder shall, where an office holder is transferred from one office or station to another or leaves the public body, hand over to the office holder taking over, a safe, public monies and stores, books of account and other records under the office holder's charge within fourteen days of transfer or separation.

Handing and taking over office

(2) An office holder shall, where the office holder is under investigation of an offence under the Act or these Regulations, immediately hand over a safe, public monies and stores, books of accounts and other records under the office holder's charge to the office holder's supervisor.

(3) The Secretary to the Treasury shall determine the procedures to be followed when handing and taking over an office.

186. An office holder who hands over a safe, public monies and stores, books of account and other records under regulation 185 shall report any discrepancies reviewed in the course of handing over to the controlling officer.

Discrepancies on handing over

187. (1) An office holder shall, on completion of the hand over under regulation 185 sign a certificate in quadruplicate in the presence of a witness.

Handing over certificate

(2) A copy of the certificate under subregulation (1) shall be kept by the supervisor of the officer holder handing over, the office holder handing over, the office holder taking over and the witness.

188. (1) An accounting officer and an internal auditor shall, whenever there is handover of office, under regulation 185 witness the handover.

Witness to handover

(2) Where an accounting officer or an internal auditor is not available, any other senior officer shall witness the hand over.

## PART XVII

## LOANS AND ADVANCES

189. (1) A controlling officer as head of expenditure shall maintain a revolving fund bank account at a designated commercial bank approved by the Secretary to the Treasury for -

Revolving fund account for loans and advances

(a) loans and advances to Government employees; and

(b) working capital for self-sustaining activities.

(2) There shall be paid from the revolving fund bank account the following loans and advances:

- (a) advance of salary;
- (b) salary advance;
- (c) special advance;
- (d) tuition advance;
- (e) household loan;
- (f) motor vehicle loan;
- (g) house loan; and
- (h) economic empowerment loan.

(3) Balances outstanding and unpaid in the revolving fund bank account at the closure of any financial year shall not be charged to any expenditure vote.

(4) An office holder shall apply for a loan under subregulation 2(a), (b), (c), (d), (e), (f) and (g) to the controlling officer in charge of a head of expenditure except for a loan under subregulation (2)(h) and (i) which shall be made to the Secretary to the Treasury.

(5) The following forms shall be used in an application for a loan or advance:

- (a) advance of salary, special advance or salary advance, Accounts Form XI set out in the Schedule;
- (b) tuition advance, Accounts Form XII set out in the Schedule;
- (c) household loan, Accounts Form XIII set out in the Schedule accompanied by Agreement Accounts Form XIV set out in the Schedule;
- (d) motor vehicle loan, Accounts Form XV set out in the Schedule accompanied by Agreement Accounts Form XVI set out in the Schedule;
- (e) house loan, Accounts Form XVII set out in the Schedule accompanied by Agreement Accounts Form XVIII set out in the Schedule; and
- (f) economic empowerment loan, Accounts Form XIX set out in the Schedule.

(6) A warrant holder or sub-warrant holder shall approve a loan or advance after an assessment of the officer holder's eligibility for a loan or advance.

House loan  
and  
economic  
empowerment  
loan

190. (1) For the purposes of a loan for a purchase or construction of a house or an economic empowerment loan, the Secretary to the Treasury shall designate a specific revolving fund bank account for the disbursement of that loan to an employee.

(2) An office holder whose loan for a purchase or construction of a house is approved and disbursed shall deposit the certificate of Title of the said plot on which the house is to be purchased or constructed with the Treasury until full payment is made for that loan.

(3) An office holder who completes the full payment of a loan for a purchase of a house shall obtain from the Secretary to the Treasury Accounts Form XX set out in the Schedule which shall be submitted by that office holder to the Commissioner of Lands for change of certificate of title into the office holders name.

191. The Secretary to the Treasury shall determine the rates, limits and interest to be charged for each loan category.

Interest on loans

192. A controlling officer as head of expenditure shall maintain the following books of account for each revolving fund bank account:

Books of accounts for revolving fund bank account

- (a) the cash book;
- (b) a general ledger;
- (c) a register of loans and advances; and
- (d) register of monthly recoveries.

## PART XVIII

### RETURNS AND REPORTS

193. (1) A public body shall ensure that account balances are reconciled and management reports are prepared on a quarterly basis.

Returns by controlling bodies

(2) Despite subregulation (1), where a public body is set up as a profit making body, financial statements shall be prepared in accordance with International Financial Reporting Standards.

(3) Where a public body is set up as a non profit public body, financial statements shall be prepared in accordance with International Public Sector Accounting Standards or as may be determined by the Secretary to the Treasury.

(4) Despite subregulations (1), (2) and (3), a public body other than a ministry, province or Government agency shall be required to provide financial reports to the Treasury in line with the reporting framework applicable to that public body.

194. (1) A ministry, province, Government agency and local authority shall submit, within one month after the end of the financial year, a financial statement signed by a controlling officer, to the Secretary to the Treasury.

Annual financial statements report

(2) A ministry, province, Government agency and local authority shall submit, within three months after the end of each financial year, a statement of revenue and expenditure to the AuditorGeneral.

(3) A ministry, province, Government agency and local authority's audited statements of revenue and expenditure shall be consolidated into the financial report and tabled in the National Assembly by the Minister within six months after the end of each financial year.

## PART XIX

### PARLIAMENTARY STANDING COMMITTEES ON PUBLIC ACCOUNTS

Examination  
of accounts  
by  
Parliamentary  
Standing  
Committees  
on Public  
Accounts

195. (1) A Parliamentary Standing Committee on Public Accounts shall examine the accounts showing the appropriation of the sums approved by the National Assembly to meet public expenditure and other accounts laid before the National Assembly as the Parliamentary Standing Committee on Public Accounts may consider necessary.

(2) A controlling officer shall submit a memorandum to the Parliamentary Standing Committee on Public Accounts through the Clerk of the National Assembly twenty-one days before the notified date on which the Parliamentary Standing Committee on Public Accounts is to sit.

(3) The memorandum shall provide explanations on issues raised in the AuditorGeneral's Report.

(4) A Parliamentary Standing Committee on Public Accounts may summon persons to appear before it or call for papers and records relating to any matter under consideration.

(5) A Parliamentary Standing Committee on Public Accounts shall cause controlling officers to appear before the Parliamentary Standing Committee on Public Accounts to speak to their memorandum.

(6) A Parliamentary Standing Committee on Public Accounts, on completion of the examination shall prepare a report with observations and recommendations to the National Assembly.

(7) The report shall be printed and made available to the public after adoption by the National Assembly.

Treasury  
Minute

196. (1) The Secretary to the Treasury shall prepare the Treasury Minute which is an actiontaken report on the recommendations contained in the report of the Parliamentary Standing Committee on Public Accounts.

(2) The Minister shall, within sixty days of the tabling of the report of the Parliamentary Standing Committee on Public Accounts, table the Treasury Minute before the National Assembly.

## PART XX

## GENERAL PROVISIONS

197. (1) The Secretary to the Treasury shall issue Treasury Authority to expend public funds for—
- (a) recruitment;
  - (b) capital projects; and
  - (c) expenditures captured under or over one budget line to another at the end of the financial year.
- (2) Treasury Authority for purposes of subregulations (1) shall be granted to a ministry, province, Government agency or local authority that has sufficient budgetary provisions to accommodate the request thereof.
198. (1) The Secretary to the Treasury shall ensure that a grant released to a statutory corporation and state owned enterprise is appropriated for the purposes for which the grant is released.
- (2) The Secretary to the Treasury shall, where the grant released requires special conditions, attach conditions on the utilisation of the grant.
- (3) The Secretary to the Treasury may suspend the release of further grants to a statutory corporation which does not comply with the conditions set for the appropriation of those grants.
199. (1) An office holder charged with the responsibility of conveying cash to and from the bank or other office shall be responsible for the safe custody of the cash in transit.
- (2) An office holder charged with the responsibility of conveying the cash to and from the bank or other office under subregulation (1) shall ensure that the cash in transit which is in the custody of that office holder is secure.
200. Money or property seized by the Government shall be managed in accordance with the Forfeiture of Proceeds of Crimes Act, 2010 or any other written law.
201. An office holder or other person who contravenes a provision of these Regulations, for which a specific penalty is not provided, is liable, on conviction, to fine not exceeding two thousand penalty units or to imprisonment for a term not exceeding two years, or to both.
202. The Financial Regulations, 2006 are revoked.
203. Despite the revocation of the Financial Regulations, 2006, the Forms set out in the revoked Regulations shall, for the purposes of these Regulations, continue in force for a period of twenty-four months from the date of publication of these Regulations after which the Forms set out the Schedule shall come into operation.

Issuance of Treasury Authority to expend public funds

Conditions for appropriation of grants

Cash in transit

Seizure and forfeiture of money or property Act No. 19 of 2010

General penalty

Revocation of Statutory Instrument No. 111 of 2006

Transitional provisions of Statutory Instrument No. 111 of 2006

## SCHEDULE

(Regulations 66, 102, 103, 106, 111, 115, 117, 135, 137, 143, 144, 149, 181, 182 and 191)

## PRESCRIBED FORMS

Account Form No. I  
 (Regulation 66(1))  
 (Stocked by Ministry of Finance)



**The Public Finance Management Act, 2018**  
 (Act No. 1 of 2018)

**The Public Finance Management (General) Regulations, 2020**

**FOREIGN PAYMENT VOUCHER**

**PART "A"**

(To be completed by Ministry of Finance)

MINISTRY OF FINANCE

P.O. BOX 50062

LUSAKA

SCHEDULE NO: .....

FILE REF: .....

Date: .....

VOUCHER NUMBER: .....

The Branch Manager  
 Zambia National Commercial Bank  
 Main Branch  
LUSAKA

**ATTENTION: FOREIGN EXCHANGE DEPARTMENT**

Dear Sir/Madam,

Kindly effect foreign payment of the amount shown below: .....

Find attached hereto a cheque No:.....dated .....in favour of yourselves being Kwacha cover and bank charges in respect of this remittance.

<b>PAYEE:</b> <b><u>NAME &amp; FULL PHYSICAL</u></b> <b><u>ADDRESS</u></b>	<b>CURRENCY AND</b> <b>AMOUNT TO BE</b> <b><u>REMITTED</u></b>	<b>AMOUNT IN</b> <b><u>US DOLLARS</u></b>	<b>ESTIMATED</b> <b>KWACHA</b> <b><u>EQUIVALENT</u></b>
<b>PAYEE'S BANK</b> <b><u>NAME AND FULL PHYSICAL</u></b> <b><u>ADDRESS</u></b>			
<b><u>SORT CODE AND</u></b> <b><u>ACCOUNT NUMBER</u></b>			

**ALLOCATION CODE:**

AUTHORISED BANK SIGNATURES

.....  
.....

*Permanent Secretary*





Accounts Form IV  
(Regulation 106(2))  
(Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
(Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**PROOF OF IMPREST**

Ministry/Department:.....

To:.....

Date:.....

You are hereby authorized to retain the Imprest of K..... held by you subject to the proof of its existence at the close of business on the last day of the Financial Year.

Please arrange for the following details and certificates to be completed as at the close of business on the last working of the Financial Year and forward it to me immediately thereafter.

.....  
Head of Department

I certify that the position of this imprest as at the ..... 20..... is as follows

Field Cash Book No.: .....	K	n
(a) Cash.....		
(b) Total of paid vouchers on hand.....		
(c) Recoupment Claim in transit .....		
	Total	_____

.....  
Date Signature of Imprest Holder

I Certify that I have verified that cash and paid vouchers are held as stated above.

.....  
(Date) (Signature of Independent Examiner)

.....  
(Name of Independent Examiner in **BLOCK CAPITALS**)

.....  
(Status and Address of the Examiner)

(This form to be issued in duplicate in order that addressees may retain a copy. Original to be returned to Head of Department and after verification of item (c) filed for audit purpose.)









Accounts Form VIII  
 (Regulation 135(1) and (2))  
 (Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
 (Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**DEPOSIT SLIP FOR GOVERNMENT REVENUE**

*Left hand side*  
 LUSAKA ZAMBIA

No.: .....

20.....  
 CREDIT MINISTRY OF

<b>Bank Notes:</b>				
K100.00.....				
K50.00.....				
K20.00.....				
K10.00.....				
K5.00.....				
K2.00.....				
K1.00.....				
50 Ngwee.....				
Money and Postal Orders.....				
<b>Total of Above</b>				
Drawer's Name	Town	Cheque No		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				



Accounts Form IX  
 (Regulations 141(2) and 142(1))  
 (Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**  
**The Public Finance Management Act, 2018**  
 (Act No. 1 of 2018)  
**The Public Finance Management (General) Regulations, 2020**

**SPECIMEN**  
**OPENING OR RENEWAL OF GOVERNMENT BANK ACCOUNT**

**A. APPLICATION FOR OPENING/RENEWAL OF GOVERNMENT BANK ACCOUNT AND CONFIRMATION OF SIGNING ARRANGEMENTS**

*(To be forwarded in triplicate to the Office of the Accountant General, Ministry of Finance)*

1. It is desired, in Public interest to make new banking arrangements on:

Institution:					
Bank Account Name:					
Bank Account Number:		(Only complete for Renewal or Amendment)			
At (Bank Name):		Branch Name:		Town:	
Category Code:		(A list of valid codes is at the bottom of this form)			

This banking Arrangement is (mark with a 'x' as appropriate):

New  Renewal  Amendment

2. I appoint and authorise any two of the following Officers, one from each panel, to authorise transactions debiting this Account in accordance with provisions of the Public Finance Management Act, 2018 and Subsidiary Regulations thereof.

**PANEL I (ACCOUNTING OFFICERS)**

Surname	Other Names	Rank

**PANEL II (NON-ACCOUNTING STAFF)**

Surname	Other Names	Rank

Note: Specimen signatures of authorised officers is at part (C). If more than three officers are proposed for either panel, please also complete Annex A.

3. The purpose/justification for making new banking arrangements is described in:

(Insert the reference for the covering minute under which this form 49 is submitted in accordance with regulations 143(2) and 144(1) of the Public Finance Management (General) Regulations, 2020)

**Date Stamp**

**Signature:**

.....

*Permanent Secretary / Controlling Officer*

**Name:**

**Organisation:**

**MOF Ref No.:**

**B. MANDATE TO MAKE NEW BANKING ARRANGEMENTS  
THE MANAGER**

	<b>Bank</b>
	<b>Branch</b>

Dear Sir/Madam,  
The Permanent Secretary/Controlling Officer ..... is hereby mandated to open/renew the above stated Account. The mandate expires on 31<sup>st</sup> January, ..... In accordance with the Service Level Agreement made between your bank and the Government of the Republic of Zambia, fees and charges shall be levied directly on the account. A Statement of Affairs on fees or charges against the account shall be submitted to the address below on a monthly basis.

Yours faithfully,

**Address for Submission of Statement of Affairs**

<b>Date Stamp</b>	Signature:	Attention:	
		Org. Name:	
		Street:	
		Postal:	
	Name: .....	District:	
	Accountant General's Office, For/Secretary to the Treasury Ministry of Finance	Province:	

**C. SPECIMEN SIGNATURES**

Each Panel Member must provide three (3) Specimen Signatures below. If this form is not printed double-sided (with the Controlling Officers' signature on the face of the main form) the Controlling Officer must also certify this page.

*Specimen Signatures for Panel I (Accounting Officers)*

<b>Specimen Signature</b>		<b>Specimen Signature</b>		<b>Specimen Signature</b>	
<b>Print Name</b>		<b>Print Name</b>		<b>Print Name</b>	
<b>Specimen Signature</b>		<b>Specimen Signature</b>		<b>Specimen Signature</b>	
<b>Print Name</b>		<b>Print Name</b>		<b>Print Name</b>	
<b>Specimen Signature</b>		<b>Specimen Signature</b>		<b>Specimen Signature</b>	
<b>Print Name</b>		<b>Print Name</b>		<b>Print Name</b>	

*Specimen Signatures for Panel II (Non-Accounting Staff)*

<b>Specimen Signature</b>		<b>Specimen Signature</b>		<b>Specimen Signature</b>	
<b>Print Name</b>		<b>Print Name</b>		<b>Print Name</b>	
<b>Specimen Signature</b>		<b>Specimen Signature</b>		<b>Specimen Signature</b>	
<b>Print Name</b>		<b>Print Name</b>		<b>Print Name</b>	
<b>Specimen Signature</b>		<b>Specimen Signature</b>		<b>Specimen Signature</b>	
<b>Print Name</b>		<b>Print Name</b>		<b>Print Name</b>	

Date Stamp	<p><b>Signature:</b>                  (only required if not printed double-sided with form 49)</p>
------------	--

.....  
*Permanent Secretary / Controlling Officer*

**Annex A:**

**To be used where there are Panels of greater than three (3) members**

**PANEL I (ACCOUNTING OFFICERS)**

Surname	Other Names	Rank

Specimen Signatures for Panel I (Accounting Officers) – Each panel member must provide three (3) Specimen Signatures below.

Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	

Date Stamp	<b>Signature:</b>
------------	-------------------

.....  
*Permanent Secretary/Controlling Officer*

**PANEL II (NON-ACCOUNTING STAFF)**

Surname	Other Names	Rank

Specimen Signatures for Panel I (Accounting Officers) – Each panel member must provide three (3) Specimen Signatures below.

Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	
Specimen Signature		Specimen Signature		Specimen Signature	
Print Name		Print Name		Print Name	

Date Stamp	Signature:
------------	------------

.....  
 Permanent Secretary/Controlling Officer

Accounts Form X  
(Regulations 179(1) and 180)  
(Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
(Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**REPORT ON A LOSS OF PUBLIC MONEY OR STORES**

(To be used for losses of money, stamps or stores; damage to Government property, buildings, equipment and vehicles; losses caused by failure to collect revenue; unauthorised or unvouched payment of public money). NOT to be used for damage to the person or property of third parties; these will be dealt with by memorandum.

To be completed in TRIPLICATE and distributed as follows:

- (a) ORIGINAL to Ministry of Finance
- (b) DUPLICATE to Auditor General
- (c) Office Record

MINISTRY/

DEPARTMENT.....

**PART A – REPORT BY SUPERVISING OFFICER TO CONTROLLING OFFICER UNDER  
FINANCIAL REGULATION**

No. 193

1. FULL NAME OF SUPERVISING OFFICER  
1. ....
2. Official Designation and address  
2. ....
3. Office and/or place where the loss occurred  
3. ....
4. Date on which the loss occurred  
4. ....20.....
5. Date loss was reported to me  
5. ....20.....
6. Name of Loss: Money

Stamps  
Stores  
Property  
Sub-Total  
*Less* amount recovered or repaid  
Net value of the loss

K	n

7. POLICE REPORT:
  - (a) Was the loss reported to the police? (a) Yes/No\*
  - (b) If it was, give the date of report  
(b).....,20.....
  - (c) If it was not reported, explain why  
(c).....  
Not, e.g., Petty loss already made good  
.....

- (d) If Police Report available
- (d) 3 copies to be attached
- (e) If not available, give date of written ....., 20.....  
Request for a report

8. COURT PROCEEDINGS:

- (a) Was anyone prosecuted Yes/No\*
- (b) If so who? .....
- (c) With what result? .....
- (d) If Court Record available (d) 3 copies to be attached
- (e) If not available, give date of ....., 20.....  
Written request for Court Record
- \* Delete whichever is not applicable

9. RESULT OF INVESTIGATION:

- (a) What were the precise circumstances in which the loss occurred?
- (b) Were normal precautions taken to prevent it?
- (c) If not, why not and which offices were involved?
- (e) What checks were carried out and when?
- (f) What security arrangements were in existence and were they adequate?
- (g) Give any further information which is relevant, including measures taken to prevent a recurrence

NOTE – The test of negligence is whether an officer deals with public property and money as carefully as he would deal with his own private property or money.

10. RECOMMENDATION:

Give the full names and official designations of officers involved in the loss

n

.....

\*(a) I recommend that no officer be surcharged or/penalised in any way.

\*(b) I recommend surcharge of

Officer's Name	K	n

\*(c) I recommend disciplinary action of .....

Signature of Supervising officer .....

Official designation .....

Date.....,20.....

\*Delete whichever is not applicable

**PART B - REPORT BY CONTROLLING OFFICER TO PERMANENT SECRETARY, MINISTRY OF FINANCE UNDER FINANCIAL REGULATIONS No. 195**

**(To be submitted to the Permanent Secretary for Finance for consideration, with a copy to the Auditor-General, for all losses of K50 or more and in all cases in which a surcharge is recommended. In the case of a loss of less than K50, if the controlling officer's decision is that it should "stand as a charge to public funds", a copy will be sent to the Permanent Secretary for Finance and the Auditor-General for information, endorsed to that effect in 11(c) (below).**

CONTROLLING OFFICERS' FILE No.....

11. \*(a) I agree with the recommendation/s in PART A.

\*(b) I disagree with the recommendation/s in PART A, for the following reasons:.....

.....  
.....  
.....

(c) My recommendations are:

.....  
.....  
.....  
.....

Signature of Controlling Officer .....

Official Designation .....

Date: .....

\*Delete whichever is not applicable

Accounts Form XI  
(Regulations 189 (5)(a))  
(Stocked by Ministry of Finance)



REPUBLIC OF ZAMBIA

The Public Finance Management Act, 2018  
(Act No. 1 of 2018)

The Public Finance Management (General) Regulations, 2020

APPLICATION FOR ADVANCE OF SALARY  
(Read notes before completing the form)

PART I

(To be completed by the applicant)

Full name of applicant.....

Designation.....Present Salary K.....per annum

Department/Ministry/Province.....

.....

Man Number.....

TO: The Controlling Officer.....

Ministry/Department/Province.....

P.O. Box .....

.....

I hereby apply for a advance/special advance of salary amount to K.....

(Kwacha) in accordance with the provisions of General Order \*E10/E11 on the following grounds:

State } .....

Grounds } .....

Here } .....

I request that the advance be recovered in ..... Monthly

instalments commencing the month of ..... 20.....

Station: .....

Signature of Applicant

Date.....

**PART II**

(To be completed by the Salaries or Accounts section of the applicant's Ministry/Department/Province).

I have verified the officer's salary slip for the month of .....20.....  
and the officer's gross salary is K.....per month.

The deductions which are being made from \*the officer's salary amount to K.....  
and \* the officer's net- take home pay amounts to K..... which is % of  
\* the officer's gross salary. \*The officer's has no advances of salary outstanding in \* the  
officer's name \*a balance of K.....  
outstanding in the officer's name against a previous advance.

.....  
**Signature of Verifying Officer**

Name.....

Date.....

Designation.....

**PART III**

(To be completed by the officer authorised to approve the advance of salary)

\*I approve the Advance of K.....(.....  
Kwacha) to the officer. The amount should be recovered in.....  
monthly installments commencing the month of.....20.....

\*The advance is not approved. Please arrange to inform the officer accordingly.

.....  
**Signature of Officer**

Name.....

Date.....

Designation.....

**PART IV**

(To be completed by the Salaries Officer responsible for making payment and arranging recoveries)

\*Payment of K..... (.....Kwacha) has  
been made by cheque No.....Recovery of the advance has been arranged  
in .....monthly installments commencing the month of.....20  
last installment in the month of..... 20.....

\*The officer has been informed that the officer's application has not been approved

.....  
**(Signature of Officer)**

Name.....

Date.....

Designation.....

Checked by

.....

Signature of Internal Auditor

Name.....

Date.....

Copy sent to the Auditor-General on..... (Date)

**NOTES:** \*Delete as appropriate.

- (1) The application should be completed and submitted in triplicate.
- (2) An applicant for salary advance may be required to furnish documentary proof of the application's application.
- (3) No application for advance of salary will be considered whilst there is an outstanding balance to be recovered in respect of an earlier advance. For this purpose an advance will not be deemed to have been recovered until the last day of the month in which the final recovery installment is made.
- (4) After approval all the three copies should be submitted to the paying officer.
- (5) The paying officer shall arrange to recover the advance in not more than six instalments as directed by the approving system, the necessary input shall be submitted to the computer before it closes for the next run. In all cases recovery shall be arranged through the appropriate authority responsible for paying salary to the officer and a copy of the approved application will be sent to such authority to facilitate this to be done. On no account shall recoveries be postponed or delayed.
- (6) A copy of the approved application form should be sent to the Auditor-General for his record after payment of the advance has been made.
- (7) A copy of the approved application will be filed in the officer's salary file for record and audit.



## REPUBLIC OF ZAMBIA

The Public Finance Management Act, 2018  
(Act No. 1 of 2018)

Accounts Form XII  
(Regulations 189(5)(b))  
(Stocked by Ministry of Finance)

The Public Finance Management (General) Regulations, 2020

## TUITION ADVANCE

## PART I

(To be completed by the applicant)

To: The Permanent Secretary

.....  
.....  
.....

**APPLICATION FOR AN ADVANCE FOR THE COST OF TUITION FEES AND TEXTBOOKS FOR A CORRESPONDENCE, DAY OR NIGHT SCHOOL COURSE**

I hereby apply for an advance of ..... kwacha (K.....) to cover the cost of tuition fees and textbooks for a correspondence, day or night school course as shown in 4 below.

**2. Personal details**

- (a) Name in full .....
- (b) Date of birth .....
- (c) National Registration Number .....
- (d) Married/Single .....
- (e) If married, number of dependent children .....
- (f) Department .....
- (g) Ministry of Province .....
- (h) Personal Division file number .....
- (i) Man number ..... Department .....
- (j) Substantive appointment .....
- (k) Basic or substantive appointment K ..... per annum.....
- (l) Education qualifications (state where obtained and give dates)  
.....  
.....

**3. Conditions of Service**

- (a)  On probation with effect from .....
- (b)  On the pensionable establishment  
.....
- (c)  On contract for a specified period of service which is due to expire on  
.....
- (d)  On contract/gratuity terms for a period of ..... years which is due to expire on ..... 20.....

4. **Details of proposed course**

- (a) Title of proposed course
- (b) Subject to be included in the syllabus:
  - i. ....
  - ii. ....
  - iii. ....
  - iv. ....
- (c) Name of institute which is to provide the course.  
.....
- (d) The cost of:
  - i. Tuition fees K .....
  - ii. Textbooks .....

5. I attach a letter from the institute for the Permanent Secretary, Ministry of Education in the case of classes controlled by the Permanent Secretary in support of the above.  
Date: .....

.....  
*Signature of applicant*

**PART II**

(To be completed by the officer's Head of Department)

- (a) I have verified the details given in 2 and 3 above and confirm that they are correct.
- (b) I confirm that repayment instalments when taken together with other deductions normally made from the applicant's salary will not total more than 50 per cent of his monthly basic substantive salary.
- (c) In my opinion the applicant is able to afford the repayment instalments and these should not cause the applicant any financial hardship.
- (d) In my opinion the proposed studies are likely to interfere with the performance of the applicant's normal studies.
- (e) I consider or do not consider that the course will increase the applicant's efficiency or usefulness to Government in his present duties. (*Cross out what is not appropriate*)
- (f) I consider or do not consider that the course will benefit the applicant by undertaking more responsibilities. (*Cross out what is not appropriate*)
- (g) I recommend:
  - (i) That the advance should be granted as applied for; or
  - (ii) That an advance should be made for the following subjects only.

.....  
.....  
*Head of Department*

**PART III**

(To be completed by the applicant's Permanent Secretary)

An advance of ..... kwacha is approved for the course/  
single subjects as in 7 (c) above.

.....  
*Permanent Secretary*

Accounts Form XIII  
(Regulations 189(5)(c))  
(Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
(Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**APPLICATION FOR HOUSEHOLD LOAN**

(To be submitted to the Ministry of Finance)

**PART I**

Name in full.....  
 Establishment Number..... Finance Man No.....  
 Ministry/Department.....  
 Station.....  
 Basic salary: K.....  
 Appointment/Rank.....  
 Service Conditions: *Permanent Establishment-Contract/Gratuity*  
 Amount of loan required: K.....  
 New or second-hand goods.....

(If second-hand, the *pro forma* invoice must be endorsed by a senior officer to the effect that the goods are apparently in good condition and should outlast the period of the loan).

**PART II**

(Head of Department)

\* I recommend/do not recommend that this officer be granted an advance to purchase furniture.  
 \* Delete whichever is not applicable

**PART III**

THE PERMANENT SECRETARY  
 MINISTRY OF FINANCE  
 LUSAKA

I attach a completed form of agreement for an advance to purchase furniture, supported by a *pro forma* invoice.

The application is \*recommended/not recommended.

.....  
*Permanent Secretary*  
*Ministry/Department*

\*Delete whichever is not applicable

Accounts Form XIV  
(Regulations 189(5)(c))  
(Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
(Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**FORM OF AGREEMENT FOR HOUSEHOLD LOAN**

AGREEMENT made this.....day of .....  
.....BETWEEN the Government of the Republic  
of Zambia (hereinafter called 'the Government') and  
.....  
(Hereinafter called 'the Purchaser').

**WHEREAS IT IS AGREED AS FOLLOWS:**

- (1) The Purchaser agrees to purchase household goods of the maximum value of K.....
- (2) The Government agrees to advance to the Purchaser a sum not exceeding K.....
- (3) The Purchaser agrees to repay any sum so advanced, not exceeding K..... and when directed by the Government.
- (4) The Purchaser hereby agrees not to sell or dispose of the said household goods unit the whole of the moneys advanced hereunder, not exceeding K..... be paid.
- (5) The Purchaser also agrees that interest at the rate of 15 per centum shall be paid upon any balance of the said sum of K..... as shall be outstanding on the last day of each month before deduction of any instalment paid upon such day. The said interest shall be calculated as aforesaid upon the last day of each month and shall be paid on the last day of November and the last day of May in each year upon the payment of the installment whichever shall be the earlier.

If the Purchaser shall die or leave the Government service before the sums advanced by the Government are paid in full then and in that case the whole of the balance of the said advance then outstanding shall forthwith be payable by the Purchaser or his executors or administrators and it shall be lawful for the Government in the event of the Purchaser or his executors or administrators not repaying the said advance to take possession of the said household goods and sell and dispose of the same and to deduct from the proceeds of such sale the balance of the amount so advanced.

WITNESS our hands the day and year above written.  
SIGNED (on behalf of the Government of  
the Republic of Zambia) in the presence of }  
.....  
*Sign*

of the Government of the Republic of Zambia  
SIGNED by the said..... }  
in the presence of  
Signature }  
.....  
*Sign*

of the Address.....

Witness:.....

Occupational.....

Accounts Form XV  
 (Regulations 189(5)(d))  
 (Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
 (Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

To: The Senior Finance Officer (Salaries)  
 Ministry of Finance  
 P.O. Box 50062  
 Lusaka

**APPLICATION FOR ADVANCE TO PURCHASE A MOTOR VEHICLE**

1. I hereby apply for an advance of.....  
 .....Kwacha (K.....) purchase a motor vehicle.
2. Personal details
  - (a) Name in full.....
  - (b) National Registration Number.....
  - (c) Department.....
  - (d) Ministry or Province.....
  - (e) Personal Division File No.....
  - (f) Man Number.....Department.....Pay point.....  
 (as they appear on my salary slip)
  - (g) Substantive appointment.....  
 Basic salary of substantive appointment K.....per annum.
  - (h) I hold provision or full driving licence No.....issued at  
 on.....20.....which is currently valid in Zambia for class  
 As defined in the Roads and Road Traffic Act.
3. Service conditions\*
  - (a) On probation with effect from
  - (b) On the pensionable establishment.
  - (c) On contract for a specified period of service which is due to expire on  
 .....20
  - (d) On contract or gratuity terms for a period of.....  
 .....years which is due to expire on.....20.....
4. Details of vehicle to be purchased
  - (a) type of vehicle (state vanette, car, motor cycle, etc).....
  - (b) Make.....
  - (c) Cubic capacity (cc) of engine.....
  - (d) New or second-hand.....
  - (e) Year of manufacture.....
  - (f) First registered.....
  - (g) Name and address of seller.....
  - (h) Price K.....

5. The undermentioned statements and certificates are attached
- (a) Statement of preparedness to provide comprehensive insurance on a motor vehicle.
  - (b) Acknowledgement regarding insurance liability given by an applicant for an advance to purchase a motor cycle, autocycle or moped who holds a provisional driving licence.
  - (c) Road worthiness Certificate in respect of a second-hand vehicle
  - (d) Proforma Invoice.

6. \*As an applicant for an advance to purchase a motor cycle, autocycle or moped, I understand that my insurance cover will include an excess charge for the period during which I hold a provisional licence and that I may be called upon to pay the first part (as at the date of this circular this is 15 percent of the sum insured) of any insurance claim in respect of my motor cycle, autocycle or moped.

7. I have read and understand the conditions governing advances to purchase motor vehicle.

Date.....  
 \* Delete as applicable. Signature of applicant

**PART II**

(To be signed by the officer's Head of Department or by an officer acting in that capacity)

- (a) I have verified the details given in 2 and 3 of Part I above and confirm that they are correct.
- (a) I confirm that repayment instalments and interest when taken together with the other deductions normally made from the applicant's salary will not total more than 50 percent of this monthly basic substantive salary.
- (b) I confirm that it would be to the advantage of Government for the officer to possess more transport.

Date.....  
Signature

**PART III**

(To be signed by the applicant's Permanent Secretary or on the Permanent Secretary's behalf, an officer not below the rank of Administrative Officer)

In my opinion the applicant is able to afford the repayment instalments and the cost of insuring, licensing, running and maintaining the vehicle mentioned above and that this should not cause the applicant any financial hardship. I support the application

.....  
Permanent Secretary

Accounts Form XVI  
 (Regulations 189(5)(d))  
 (Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
 (Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**AGREEMENT**

AN AGREEMENT made this.....day of.....  
 two thousand and .....between the government of  
 the Republic of Zambia (hereinafter called 'the Government') of the one part and

.....  
 (Hereinafter called 'the borrower') of the other part.

WHEREBY it is agreed as follows:

(1) The Government agrees to advance to the borrower the sum of  
 .....Kwacha (K.....) to purchase \*a.  
 registration number.....and the borrower agrees to use  
 the sum of.....Kwacha (K.....) to  
 purchase the said.....registration number.....

(2) If for any reason whatsoever the borrower does not purchase the said.....  
 .....registration number  
 .....within a period of one month from the date on which the paid advance of  
 (K.....) is paid by the Government, then the borrower shall repay to the  
 Government forthwith the amount of the advance of (K.....)

(3) The said advance of.....(K.....),  
 shall be repaid to the Government by the borrower in.....monthly  
 instalments of (K.....) each, the first of such instalments being  
 payable on the last day of the month immediately following that in which the advance is made,  
 and each of the remaining instalments shall be payable and become due upon the last day of each  
 succeeding month thereafter.

Provided that:

- (i) nothing herein contained shall be deemed or be taken to prohibit the borrower  
 from repaying the sum of.....Kwacha  
 .....(K.....)or any part thereof at any time before  
 the date of the last of the instalments hereinbefore mentioned;
- (ii) should the borrower make default in the payment of any of the said instalments  
 of fourteen days after that instalment becomes due or fail to perform any  
 of his agreements herein contained, then the whole of the balance of the said  
 sum of.....Kwacha..... (K.....  
 .....) then outstanding shall thereupon become  
 immediately repayable to the Government.

- (4) The borrower hereby agrees:
- (a) Provided the borrower is serving on an Agreement for a specified period of service, that the borrower will repay the advance plus interest in full, during the period for which the borrower has committed to serve;
  - (b) provided the borrower is serving on contract/gratuity terms of service, that any balance of the advance outstanding shall be a charge against the borrower's gratuity or any sums due to the borrower from the Government;
  - (c) not to sell or dispose in any way of the property in the said ..... registration number..... until the whole of the advance made hereunder shall be repaid;
  - (d) to have the said vehicle registered by the Licensing Authority at..... in the borrower's name;
  - (e) to forward to the Director Finance, Ministry/Province, the certificate of registration within thirty days of the issuance of the certificate
  - (f) to take out, as soon as the borrower has purchased the vehicle, a certificate of insurance for a sum not less than the purchase price of the vehicle, such certificate to include coverage for civil commotion, accident, fire, riot, theft, third party risks and use by the borrower on official duty;
  - (g) to forward to the Director Finance, Ministry/Province, the certificate of Insurance for inspection-
    - (i) within thirty days in the case of a vehicle purchase locally;
    - (ii) within thirty days of the borrower's return from leave in the case of a vehicle purchased outside Zambia;
  - (h) to forward to the Director Finance, Ministry/Province, the Comprehensive Insurance Policy for scrutiny-
    - (i) within sixty days in the case of a vehicle purchased locally;
    - (ii) within sixty days of the officer's return from leave in the case of a vehicle purchased outside Zambia;
  - (i) to forward to the Director Finance, Ministry/Province, all insurance renewal receipts for inspection within fourteen days of the date of renewal;
  - (j) to forward to the Director Finance, Ministry/Province, a receipt for the full cost of the said vehicle-
    - (i) within thirty days from the date of payment of the advance in the case of a vehicle purchased locally;
    - (ii) within thirty days of the officer's return from leave in the case of a vehicle purchased outside Zambia;
  - (k) that interest at the rate of six and a half per centum shall be paid upon any balance of the said sum of ..... Kwacha (K.....) as shall be outstanding on the last day of each month before deduction of any instalment paid upon such day. Recovery of the said interest shall be monthly, the amount due in respect of monthly interest being calculated on an equated basis as prescribed by the Minister of Finance;
  - (l) to use the said vehicle on official duty, as and when required.
- (5) if the borrower shall die or leave the Government's service before the sum advanced by the Government under this Agreement is repaid in full, the whole balance of the said advance then outstanding shall be payable forthwith by the borrower or the borrower's executors or administrators and, in the event of the borrower or the borrower's executors or administrators not repaying the said amount, the borrower hereby authorizes the Government to take possession of the said vehicle and to sell or dispose of the same in any manner which the government shall think fit and to apply the proceeds of such sale or dispossession after deducting costs of the sale or dispossession and all expenses incidental thereto, towards the repayment of the said advance then outstanding and it is hereby agreed by the parties concerned that such dispossession shall be done without an order of the court.

WITNESS our hands the day and year first above written.

SIGNED for and on behalf of the Government of }  
 The Republic of Zambia in the presence of .....  
*on behalf of the Government of.....*  
*the Republic of Zambia*  
 of the government of the Republic of Zambia

SIGNED by the said .....

In the presence of

{ Signature  
 of the Address..... }  
 Witness  
 ..... }  
 Occupational.....

.....  
*Sign of the Borrower*

Accounts Form XVII  
(Regulation 189(5)(e))  
(Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
(Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**STAFF LOANS, ADVANCES AND REVOLVING FUNDS**

**HOUSE LOAN**

To: The Permanent Secretary  
Ministry of Finance  
P O Box 50062  
Lusaka

**APPLICATION FOR A LOAN TO BUILD OR PURCHASE A HOUSE**

I hereby apply for a loan of .....  
Kwacha (K.....) to build/purchase a house in accordance with  
Personnel Division Circular No. B12 of 1988.

**2. Personal Details:**

- (a) Names in full .....
- (b) National Registration Number.....
- (c) Department.....
- (d) Ministry or Division File No.....
- (e) Personnel Division File No.....
- (f) Man Number ..... Department..... Pay Point.....
- (g) Substantive appointment.....  
Basic Salary or substantive appointment K..... per annum
- (h) I attach a sketch plan of the proposed building and an estimate of costs duly certified  
by the Director of Buildings/Planning Authority.

**3. Service Conditions:**

- (a) On the Pensionable Establishment
- (b) On Contract for a specified period of service which is due to expire on  
..... 20.....
- (c) On Contract/Gratuity terms for a period of ..... years  
which is due to expire on ..... 20.....

**4. Details of house to be built/purchased**

- (a) Number of rooms .....
- (b) Number of doors .....
- (c) Number of windows.....
- (d) Construction: \*Concrete/Cement Blocks.....
- (e) Kind of roofing .....
- (f) Water borne sanitation \*Yes/No Number of taps.....
- (g) Electricity \*Yes/No Number of light points .....  
Number of Sockets.....

- (h) Whether construction includes wall/fence and if yes dimensions and costs thereof.....  
 .....  
 (i) Method of construction \*by contract/by direct labour.....  
 (j) If by contract, name and address of contractor, amount of contract and expected date of completion.....  
 .....

5. The undermentioned statements and certificates are attached:

- (a) Sketch plan of proposed building showing the road layout of the area and specifications duly certified by Director of Buildings/Planning Authority; and  
 (b) (Proof of ownership of land on which to build of proforma invoice from the seller of the house together with certified copies of his title deeds

6. As an applicant for an advance to build/purchase a house I have read and understood the conditions governing loans to build/purchase houses as laid down in the relevant Circular and the appendices thereto.

Date .....

*Signature of Applicant*

\*Delete as applicable

#### **PART II**

(To be signed personally by the officer's Head of Department or by an officer acting in that capacity)

- (a) I have verified the details given in paragraphs 2 and 3 of Part I above and confirm that they are correct.  
 (b) I confirm that repayment instalments and interest when taken together with the other deductions normally made from the applicant's salary will not total more than 60 per cent of his monthly basic substantive salary including housing allowance.  
 (c) I confirm that it would be to the advantage of Government for the officer to construct or purchase his own house.

Dated .....

*Head of Department*

#### **PART III**

(To be signed by the applicant's Permanent Secretary or on the Permanent Secretary's behalf by an officer not below the rank of Administrative Officer)

In my opinion the applicant is able to afford the repayment instalments and the cost of maintaining the house mentioned above and that this should not cause the applicant any financial hardship. I support the application.

.....  
*Permanent Secretary*

Date .....

Ministry or Province.....

Accounts Form XVIII  
(Regulation 189(5)(e))  
(Stocked by Ministry of Finance)



REPUBLIC OF ZAMBIA

The Public Finance Management Act, 2018  
(Act No. 1 of 2018)

The Public Finance Management (General) Regulations, 2020

STAFF LOANS, ADVANCES AND REVOLVING FUNDS  
HOUSE LOAN AGREEMENT

(To be filled in quadruplicate)

AN AGREEMENT made this .....day of .....  
Two Thousand Hundred and ..... Between the  
Government of the Republic of Zambia (hereinafter called “the Government” of the one part  
and  
.....  
.....  
(Hereinafter called “the borrower”) of the other part.

WHEREBY it is agreed as follows  
:

(1) the Government agrees to advance to the borrower the sum of ..... Kwacha  
(K.....) to build/purchase a house at  
.....  
.....

(location) and the borrower agrees to use the said sum of.....  
Kwacha (K.....) to build/purchase the said house.

(2) if for any reason whatsoever the borrower does not commence building the said house, within  
a period of ninety days from the date on which the said loan of (K.....) is  
paid by the Government, then the borrower shall repay to the Government forthwith the amount  
of the loan so far disbursed on the said loan of .....  
Kwacha (K.....)

(3) The said loan of ..... Kwacha  
(K.....), shall be repaid to the Government by the borrower  
in ..... monthly instalments of  
(K.....) each, the first of such instalments being payable on the  
last day of the month immediately following that in which the house is completed or purchased,  
and each of the remaining instalments shall be payable an become due upon the last day of each  
succeeding month thereafter.

Provided that:

(i) nothing herein contained shall be deemed, or be taken to prohibit the borrower from paying the said sum of ..... Kwacha (K.....) or any part thereof at any time before the date of the last of the instalments hereinbefore mentioned;

(ii) should the borrower make default in the payment of any of the said instalments of fourteen days after that instalment becomes due or fail to perform any of his agreements herein contained, then the whole of the balance of the said sum of ..... Kwacha (K.....) then outstanding shall thereupon become immediately repayable to the Government.

(4) The borrower hereby agrees:

(a) provided the borrower is serving on an Agreement for a specified period of service, that the borrower will repay the advance in full, during the period for which the borrower has committed to serve;

(b) provided the borrower is serving on contract or gratuity terms of service, that any balance of the advance outstanding shall be a charge against the borrower's gratuity and any sums dues to the borrower from the Government;

(c) to deposit the title deeds of the property with the Ministry of Finance until the loan has been repaid in full;

(d) not to sell or dispose in anyway of the borrower's property in the said house ..... , until the whole of the loan made hereunder shall have been repaid;

(f) to have the said house registered by the Commissioner of Lands or the Local Authority in the borrower's name with the "Government of the Republic of Zambia" entered in the records of the said Commissioner of the Local Authority as the Absolute Owner of the said house until such time as the amount of the advance is repaid in full;

(g) to forward to the Permanent Secretary, Ministry of Finance, Lusaka, within thirty days, a certificate stating that the said house has been registered or re-registered as above;

(h) to comprehensively insure and to pay the land rent, municipal rates etc. of the site to the authorities concerned;

(i) to forward to the Permanent Secretary, Ministry of Finance insurance certificate, land rent and municipal rate receipts for inspection within fourteen days of the date of renewal or payment;

(j) to use the said house for residential purposes immediately after completion.

(5) if the borrower shall die or leave the Government's service before the sum advance by the Government under the Agreement is repaid in full, the whole balance of the said advance outstanding shall be payable forthwith by the borrower or the borrower's executor or administrator and, in the event of the borrower or the borrower's executor or administrator not repaying the said amount, the borrower hereby authorised the Government to take possession of the said and sell or dispose of the same in any manner which the Government shall think fit and to apply the proceeds of such sale or dispossession after deducting costs of the sale or dispossession and all expenses incidental thereto, toward the repayment of the said advance then outstanding and it is hereby agreed by the parties concerned that such dispossession shall be done without an order of the court.

WITNESS our hands the day and year first written above.

Signed for and behalf of the Government by the Permanent Secretary:

Name .....Signature .....

**Witness:**

Name .....Signature .....

Address .....

.....

Description.....

**Signed by the said Borrower:**

Name .....Signature .....

**Witness:**

Name .....Signature .....

Address .....

.....

Address .....

.....

Description.....



Home Tel: \_\_\_\_\_ Work Tel: \_\_\_\_\_  
 Cell No: \_\_\_\_\_ Relationship: \_\_\_\_\_

**PART 4. EMPLOYEMENT DETAILS**

Job Title: _____ Ministry/Province: _____ Department: _____ Physical Address: _____ Postal Address: _____ Town: _____ Gross Salary: _____ Preferred Year of Retirement: _____ Date Employed: _____ Contract start date: _____	Province: _____ Current Net Salary: _____ Employee No.: _____ Is your appointment: Contract end date: _____	Salary Scale: _____ Years of Employment: _____ <table border="1"> <tr> <td>Permanent</td> <td>Contract</td> </tr> </table>	Permanent	Contract
Permanent	Contract			

All fields are mandatory and should be completed in order to avoid any delays in processing your application

**PARPART 5. PURPOSE OF LOAN**

Is this loan to enable expansion or start-up?  
 Loan Amount K \_\_\_\_\_  
*(Note that these amounts are subject to approval by relevant authority and may change)*  
**Purpose:** \_\_\_\_\_  
**Other (Please State):** \_\_\_\_\_

**PART 6 DETAILED COST**

No.	Description	Cost
1		
2		
3		
4		
5		
6		
7		
8		
Total Cost		

I, ..... declare that the information that I have given in this application for a loan to the best of my knowledge is true.  
 Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_

**8. FOR OFFICIAL USE ONLY**

Approved/Declined by:  
 Name: \_\_\_\_\_  
 Title: SECRETARY TO THE TREASURY  
 Amount (K): \_\_\_\_\_ Period: \_\_\_\_\_  
 Comment: \_\_\_\_\_  
 Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Accounts Form XX  
(Regulation 192(3))  
(Stocked by Ministry of Finance)



**REPUBLIC OF ZAMBIA**

**The Public Finance Management Act, 2018  
(Act No. 1 of 2018)**

**The Public Finance Management (General) Regulations, 2020**

**LETTER CONFIRMING REPAYMENT**

MINISTRY OF FINANCE  
P O BOX 50062  
**LUSAKA**

Date: .....

**NO.:** .....

**TO:** The Commissioner of Lands/Planning Authority  
.....  
.....  
.....

House No.: .....

Mr/Miss/Mrs: ....., who was granted a Government loan to finance the construction/purchase of the above mentioned house has since repaid the loan. It is, therefore, certified that the Government has no further claim on this house.

Yours faithfully,  
.....

**OFFICIAL STAMP**

c.c. Mr/Miss/Mrs .....  
.....  
.....

LUSAKA  
20th November, 2020  
[MOF. 64/9/9/1]

**DR B. K. E. NG'ANDU,**  
*Minister of Finance*