



ZAMBIA

TECHNICAL ASSISTANCE REPORT—GOVERNMENT FINANCE STATISTICS MISSION

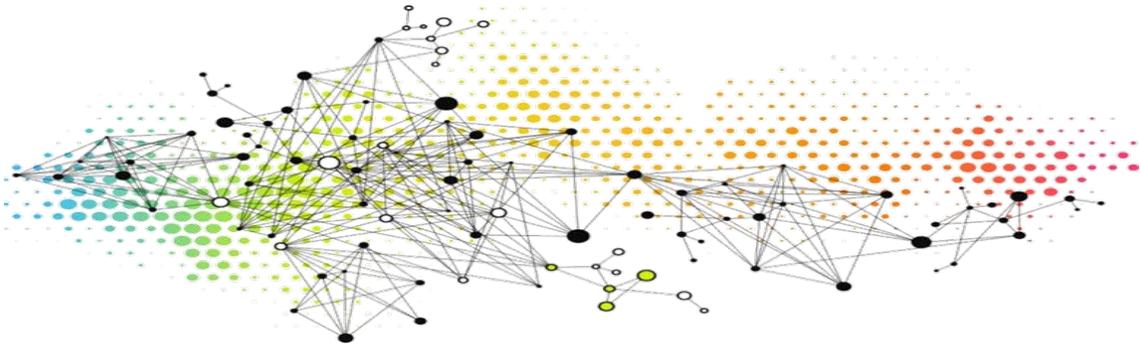
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REPORT ON GOVERNMENT FINANCE STATISTICS MISSION (NOVEMBER 27–DECEMBER 8, 2017)

PREPARED BY DJAIMA DA COSTA

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Glossary

AG	Accountant General of the Ministry of Finance, Zambia
AFR	IMF's African Department
AMD	Asset Management Division of the Ministry of Finance, Zambia
BO	Budget Office of the Ministry of Finance, Zambia
BCG	Budgetary Central Government
BOZ	Bank of Zambia
CoA	Chart of Accounts
COFOG	Classification of the Functions of Government
CSO	Central Statistical Office, Zambia
DFID	United Kingdom's Department for International Development
DMFAS	Debt Management and Financial Analysis System
EDDI	Enhanced Data Dissemination Initiative
e-GDDS	Enhanced General Data Dissemination System, IMF
FMIS	Financial Management Information Systems
FY	Fiscal Year
GG	General Government
GFS	Government Finance Statistics
GFSM 2014	Government Finance Statistics Manual 2014
GFSY	Government Finance Statistics Yearbook
GRZ	Government of the Republic of Zambia
IDC	Industrial Development Corporation
IDM	Investments and Debt Management Department of the Ministry of Finance, Zambia
IFS	International Financial Statistics, IMF
IFMIS	Integrated Financial Management Information Systems
IMF	International Monetary Fund
IPSAS	International Public-Sector Accounting Standards
LG	Local Government
MOF	Ministry of Finance, Zambia
MLG	Ministry of Local Government, Zambia
MoU	Memorandum of Understanding
OAG	Office of Auditor General
PSDSG	Public Sector Debt Statistics – Guide for Compilers and Users
QPSD	Quarterly Public-Sector Debt Database, World Bank
SNA	System of National Accounts
SOE	State-owned Enterprises
SSF	Social Security Funds
STA	Statistics Department, IMF
TA	Technical Assistance

SUMMARY OF MISSION OUTCOMES AND PRIORITY RECOMMENDATIONS

- 1. A Government Finance Statistics (GFS) technical assistance (TA) mission visited Lusaka, Zambia, during November 27–December 8, 2017, to support the Central Statistical Office (CSO) in improving GFS for decision making and surveillance.** The mission assisted the authorities in enhancing methodologies and the compilation of GFS according to the updated *Government Finance Statistics Manual 2014 (GFSM 2014)* and the *Public-Sector Debt Statistics Guide 2011 (PSDSG 2011)*; and followed up on the findings and recommendations of a previous GFS TA mission conducted in April 2016, that had as main recommendations: (i) the establishment of a coordinating committee between relevant departments to facilitate compilation of GFS; (ii) the review and finalization of institutional coverage and sectorization of public sector units; and (iii) addressing a number of compilation issues.
- 2. The limited institutional coverage of currently compiled GFS; and data quality and coverage issues of public and publicly guaranteed debt hampers the IMF’s African Department (AFR) surveillance.** The coverage of GFS is currently limited to budgetary central government (BCG) units. AFR considers broadening the institutional coverage of fiscal statistics critical given the large extra-budgetary operations. In addition, given recent deterioration of risk rating of debt distress, and increase in public investment projects undertaken by state-owned enterprises (SOE), AFR considers the quality and coverage of public and publicly guaranteed debt statistics even more critical.
- 3. The mission focused on four key work areas which may lead to improvement of GFS for fiscal analysis, support policy making decisions in Zambia, and improve AFR surveillance:**

 - (i) Coordination of the GFS compilation process and methodology** – the mission found that the coordinating committee has not yet been established. The mission advised on steps towards the establishment of such a committee and discussed with the CSO on the need to draft a memorandum of understanding (MoU), and have all relevant departments involved with GFS source data provision, and use, to sign the MoU. The content of the MoU, the possible structure of the Committee, the entities that would be part of Committee, and their responsibilities were the main issues discussed. The mission also advised on drafting a Zambia specific GFS methodology and compilation guide (manual) as a reference material for data provider, compilers, and users. Such a manual would contribute to improving data consistency of GFS and other macroeconomic statistics. The mission supported and further encouraged the CSO initiative to create a new annual publication on financial statistics.
 - (ii) Sectorization of public sector units** – the mission noted that the CSO made progress with sectorization of public sector units. The CSO carried out an inventory of all public sector institutional units and made some progress with classification of these units according to the

GFSM 2014 as recommended by the previous GFS TA mission. The mission received confirmation of the structure of local government (LG), revised the preliminary list of public corporations (i.e. SOEs) and social security funds (SSF), and compiled a preliminary list of extrabudgetary entities. Details are reported in the institutional coverage of general government and public-sector section.

(iii) Source Data – the mission found that except for revenue and expenditure data (including data on expenditure arrears) of BCG entities, the GFS compilers at the CSO were currently not receiving any other data on BCG and other public entities from the Ministry of Finance (MOF) or any other Zambian agency. The mission worked with GFS compilers at the CSO in collecting excel based source data on: (i) debt (stock and flows) from the Government of the Republic of Zambia (GRZ) Financial Reports for Fiscal Year (FY) 2010–2016; and (ii) financial statements data on: revenue, expenditure, assets and liabilities of some public institutions (extra-budgetary entities, SSF, SOE and LG) essentially for FY 2012–2016. Templates to support the collection process of financial data, that would be used to compile GFS of other public entities apart from the BCG, were created during the mission as a special request from CSO. Accuracy of the data in the Integrated Financial Management Information Systems (IFMIS) is questionable due to incompleteness of transactions, lack of bank reconciliations and consistency issues in the transactions recording process.

(iv) GFS Compilation process – the mission noted that CSO had managed to compile GFS for 2011–2014 consistent with recommendations from the previous GFS TA mission. The mission reviewed compiled GFS for 2011–2014 and assisted with the compilation of GFS for 2015–2016. GFS for BCG operations are being compiled and disseminated on an annual basis and there is already a trial on quarterly basis statistics. However, it does not help to correctly understand fiscal policy making and analysis and to measure the governments' fiscal activity in the economy, as the mission detected some relevant inconsistencies mainly with data sources. Timely and preliminary quarterly GFS will facilitate early identification of inconsistencies in the fiscal data and will also greatly assist in the compilation of other key macroeconomic indicators like quarterly GDP.

4. A bridge table from Zambia's Chart of Account (CoA) to GFS classifications exists and is being used to compile GFS. CoA structure has detailed information for producing useful analytical information and the compilation of comprehensive GFS statements.

However, the mission reviewed and amended the table as there were few accounts not correctly classified and new accounts recorded in the IFMIS. Details of Zambia's accounting rules and systems are discussed under Coverage, Source and GFS Compilation Section.

5. The mission assisted in revising the multi-period GFS compilation file for BCG for fiscal years 2011–2016 and produced revised series that had: (i) a more consistent and coherent classification method for revenue and expenditure in the five years and (ii) incorporated financial assets (GRZ deposits) and liabilities (GRZ debt stocks) with respective flows (disbursements and repayments). It is expected that the new series would improve the AFR's surveillance and would also be used for the IMF's annual *Government Finance*

Statistics Yearbook (GFSY) questionnaire. The mission also reviewed expenditure using the classification of the functions of government (COFOG) series for FY 2011–2016 and compiled an Integrated Financial Balance Sheet for BCG for the same period. On the other hand, the mission assisted with compilation of GFS for General Government (GG) for FY 2015, which included: (i) BCG, (ii) Seven (7) extrabudgetary units, (iii) one (1) SSF and (iv) the largest council of LG.

6. To support further progress in the above work areas, the mission reviewed the five-year action plan that was developed during the previous GFS TA mission, focusing on the activities for the next three years to incorporate new actions and more realistic deadlines. The following priority recommendations are carrying particular weight to make headway in improving GFS. Further details on the priority recommendations and the related actions/milestones can be found under Detailed Technical Assessment and Recommendations.

Table 1. Priority Recommendations

Target Date	Priority Recommendation	Responsible Institutions
Immediate	Review GFS series for the BCG (FY 2011–2016) and submit to the IMF including Financial Balance Sheet.	CSO and MOF
Immediate and ongoing	Investigate inconsistencies identified within the Financial Reports regarding revenue, expenditure, asset and liability data and implement reconciliation procedures.	CSO and MOF
Immediate and ongoing	Collect data, on a regular basis for extrabudgetary entities, social security funds, local government, and state-owned enterprises.	CSO
June 2018	Establish the Coordinating Committee by undersigning MoU and convene regular meetings.	Coordinating Committee
June 2018	Discuss and approve the inventory of public sector institutions units and their sector classification with members of the Coordinating Committee	Coordinating Committee

INTRODUCTION

7. A Government Finance Statistics (GFS) Technical Assistance (TA) mission (referred to hereafter as the mission) visited Lusaka, Zambia, during November 27–December 8, 2017 to assess progress with (GFS) compilation and reporting. The mission followed up on an earlier GFS TA mission during the period March 29–April 8, 2016. This activity was undertaken within the context of the five-year GFS Module of the United Kingdom’s Department for International Development (DFID) - funded Enhanced Data Dissemination Initiative 2 (EDDI 2) project.

8. The main purpose of the mission was to assist the Zambia Central Statistical Office (CSO) to improve their fiscal statistics compilation methods and to disseminate data in accordance with the guidelines of the *Government Finance Statistics Manual (GFSM) 2014* and *Public-Sector Debt Statistics: Guide for Compilers and Users*. The mission made recommendations on a migration plan for the implementation of the *GFSM 2014* for reporting annual and high-frequency fiscal data to support surveillance.

9. The major tasks of the mission were to: (i) Review the recording of revenue, expense, transactions, and other economic flows in assets and liabilities, and financial balance sheets; (ii) Help to improve the accuracy and integrity of the monthly series disseminated to the IMF’s African Department (AFR) and the IMF’s Statistics Department (STA); (iii) Discuss the constraints that need to be addressed to expand the institutional coverage of GFS from the Budgetary Central Government (BCG) to the General Government (GG); (iv) Review Classification of the Functions of Government (COFOG) and assist on the reporting of annual data; (v) Attempt compilation of annual (and sub-annual) GG GFS for the latest three years; (vi) Evaluate consistency of GFS and other macroeconomic data, and in particular, between financing transactions in the statement of operations and monetary statistics; (vii) Assess the availability of information, quality, and compilation methods of public sector debt statistics, with a focus on debt contracted by SOE (guaranteed and not guaranteed by central government); (viii) Assess progress with the migration plan for continued implementation of *GFSM 2014* guidelines.

10. Structure of this report. Section II: (i) describes the coordination of GFS compilation process and methodology; (ii) reviews institutional coverage of General Government and Public Sector; discuss (iii) accounting rules and (iv) system and data sources. It also presents (v) main finding from the compilation and reporting exercise done during the mission; reports issues (vi) concerning consistency of GFS and other macroeconomic data and (vii) resources and technical assistance. Section III of this report presents detailed technical assessment and recommendations including Action Plan for Implementing the *GFSM 2014* in Zambia, institutional structure of GG with list of public entities, table of data and its possible sources, Bridge Tables linking Chart of Accounts codes and *GFSM 2014* Classifications and the list of officials met during the mission.

COVERAGE, SOURCE DATA AND GFS COMPILATION

A. Coordination of GFS Compilation Process and Methodology

11. The public entity responsible for the compilation of GFS in Zambia is the CSO. It is a government agency divided into 4 divisions: i) Economic and Finance, ii) Agriculture, iii) Social and iv) Information Research and Dissemination. GFS is compiled under the Public Finance unit of the Economic and Finance division. Other units that are also part of this division are: i) National Account, ii) Living Conditions, iii) External Trade, iv) Price Statistics and (v) Industrial Production.

12. The mission found out that the Coordinating Committee, recommended in the previous TA mission, was not yet established. Since CSO is not a provider of data, the current mission reiterated the need to organize the process of data sharing between the different Zambian agencies and encouraged the CSO to lead to process of establishing the Committee. The mission discussed the content of Memorandum of Understanding (MoU), the possible structure of the mentioned Committee, the entities that would be part of Committee and their responsibilities. Regarding the entities that were previously identified, the TA mission recommend the inclusion of the Office of the Auditor General (OAG) and the Asset Management Division (AMD) of the Ministry of Finance, Zambia (MOF).

13. The mission reviewed progress on the legal and institutional arrangements supporting the compilation of GFS as a follow up from recommendations of the previous GFS TA mission and found that the legislation reforms were on track, especially regarding the Public Finance Act. The Act has been revised and submitted to Parliament but was not yet approved. While the Act is supposed to create the legal and institutional environment for compiling fiscal data in Zambia, however, currently, it does not provide sufficient clarity on financial reporting standards or institutions that are required to be covered in the financial reports of the Government of the Republic of Zambia (GRZ).

14. The mission also found that that CSO is working on the revision of the Statistics Act to follow the new strategy for National Development of Statistics. The latter is expected to provide CSO with a strategy for developing statistical capacity across the entire national statistical system which will include the national, regional, and international needs as part of the country development and poverty reduction policy; serve as a framework for international and bilateral assistance; include all parts of the data production units and address the issues related to the analysis and use of data; follow the international standards including quality; and build on all past and existing activities and experiences. It will present a comprehensive and unified framework for continual assessment of evolving user needs and priorities for statistics and for building the capacity needed to meet these needs in a more coordinated, synergistic and efficient manner.

15. The mission found that the GFS compilation process is dominated by only one of the member of the Public Finance unit and believes that an operation manual (a guide) that is a living, breathing set of systems and work instructions for compiling GFS would be useful for team understanding of the GFS process and would ensure sustainability and consistency in the GFS compilation process. On the other hand, to support CSO initiative to create a new annual publication on government statistics, the mission discussed the development of a publication and left examples of publication made by GFS compilers in other countries.

Target Date	Recommendations	Responsible Institutions
June 2018	Establish the Coordination Committee by undersigning MoU of Coordinating Committee	Coordinating Committee
December 2018	Submit Strategy of National Development of Statistic for approval	CSO
December 2018	Submit Statistics Act for approval	CSO
June 2018	Seek Public Finance Act approval	MOF
March 2019	Develop a Zambia's GFS Manual	CSO
December 2018	Develop an annual publication to report Zambia's financial statistics	CSO
At the end of each quarter	Present quarterly Summary Report on progress with GFS implementation	CSO

B. INSTITUTIONAL COVERAGE OF GENERAL GOVERNMENT AND PUBLIC SECTOR

16. The Government of the Republic of Zambia (GRZ) comprises 21 government ministries, 5 sovereign institutions and few other boards, agencies and statutory and regulatory bodies. The local government (LG) comprises 10 provinces with a total of 109 councils. There are four social security funds (SSF) identified and a total of 45 nonfinancial public corporations and seven financial public corporations including the Bank of Zambia (Central Bank).

17. The GRZ does not have state governments with expenditure responsibilities but has LG with provinces which are headed by a minister appointed by the President and it is further divided into districts and there are 109 councils within the 10 provinces. Councils are headed by officials elected by the local communities. These officials act totally independently from central government and manage all available public funds and control some public corporations and autonomous funds. According to the LG Act, Councils might receive three types of transfer from Central Government: (i) Constituency Development Fund (Capital expense);

(ii) Equalization Fund – given to support operations with a condition that 20 percent of the funds be used as capital expenditure and (iii) Grants. Councils are not allowed to borrow externally, only internally and Ministry of Local Government (MLG) must authorize the process and acts as the guarantor. Councils have under their control, SOE and autonomous funds. The five (5) largest councils are: (i) Lusaka, (ii) Livingstone, (iii) Ndola, (iv) Kit-we and (v) Chipata, which account for 60 percent of LG, of which, Lusaka alone accounts for approximately 40 percent.

18. The list of the BCG entities was obtained from the Integrated Financial Management Information Systems (IFMS). There was no comprehensive list of extrabudgetary units available to share with the mission. With support of CSO staff, the mission researched legislation that regulates government ministries, government agencies, official cabinets and Parliament in order to have an idea on the administrative structure of the public sector in Zambia. The mission also reviewed the list of institutions reported under Appendix 13_Grant Aided Institutions and Government Controlled Entities of the GRZ's Financial Reports for 2010 – 2016 published by MOF. In addition, after consulting the *Yellow Book*¹, the website of some of the public entities and reports of the Accounts of Parastatal Bodies and other statutory institutions for the year end 2010 – 2015 published by the OAG, it was possible to create a preliminary list that the mission recommends to be refined by the Coordinating Committee.

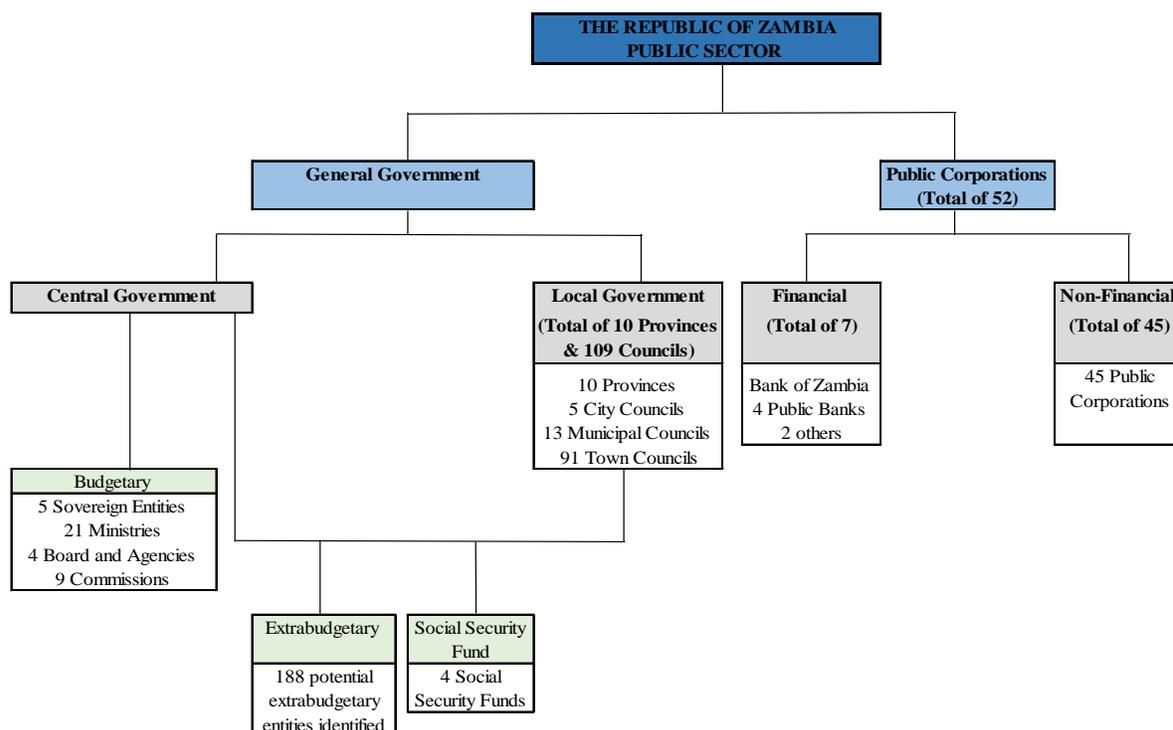
19. The mission identified four SSF that are controlled by central government and LG and it appears as they are classified as parastatal unit and at the same time, grant aided institutions.

20. SOE are being controlled by a company called Industrial Development Corporation (IDC) that has currently, in its portfolio, 29 public corporations, mainly governed by the Company Acts. It is expected to receive all public corporations including the rest, acted by Parliament decree, that are still under the control of the Investments and Debt Management Department of Ministry of Finance, Zambia (IDM).

21. The following diagram below illustrates the structure of the public sector in Zambia created considering the confirmation of the structure of LG received during the mission; the revision made on the preliminary list of the SOE, SSF and the list of extrabudgetary entities. When considering the “classification of public units” according with *GFSM 2014* that considers government control, residency, type of institutional units and main activity (market or non-market producer), the diagram does not consider proper delineation of classification of government units. Regarding this, the mission was pleased to find an advanced “classification exercise for public units” that follow the *GFSM 2014* guidelines, that has potential to allow CSO to correctly classify public institutions. The lists of the entities that comprise the Public Sector in the Republic of Zambia are reported in the Detailed Technical Assessment section.

¹ It is an official document that presents current year's budget estimates (expenditure plans) of all BCG units.

Diagram of the Public Sector in the Republic of Zambia



Target Date	Recommendations	Responsible Institutions
June 2018	Refine the preliminary list of extrabudgetary units.	CSO
June 2018	Finalize the institutional classification of public sector units by considering the main principles of GFS institutional coverage: (i) residency, (ii) type of institutional unit, (iii) government control and (iv) main activity (market or non-market producer).	CSO
June 2018	Review list of SOE and autonomous funds that are under the control of LG, especially the Water and Sewerage Companies.	CSO
September 2018	Discuss and agree on the structure of the public sector in Zambia with the proposed members of the Coordinating Committee. The classification of the public corporations should be equally discussed and agreed by all provider of macroeconomic statistics.	Coordinating Committee
Ongoing	Ensure that GFS coverage is consistent with national accounts, external sector statistics; and monetary and financial statistics are consistent.	Coordinating Committee

C. ACCOUNTING RULES AND SYSTEMS

22. Financial Management Information System (FMIS) and Integrated Financial Management Information Systems (IFMIS) are being used to support the budget execution of ministries and agencies funded from the budget. FMIS is the old system and IFMIS is the new system with implementation around 90 percent, meaning that it is not reflecting automatically data of five (5) BCG entities: (i) Electoral Commission; (ii) Zambia Security Intelligence Services-Office of the President; (iii) Anti-Corruption Commission; (iv) National Assembly and (iv) Office of the President-State House. The approved budget is uploaded into the systems and GRZ executes the budget and maintains the accounts in cash basis in the FMIS and IFMIS.

23. Regarding the debt management system, the mission found that there are two main systems in use to manage public debt: (i) the Debt Management and Financial Analysis System - DMFAS and (ii) Central Securities Repository for Treasury Bills and Government Bonds, but they are not interfaced to each other and to the IFMIS, an aspect that would promote transparency, process reliability and reduce the proneness to errors significantly. Within DMFAS, MOF is reporting only external debt. Although the system has capacity to manage domestic debt, they are not using it. Debt instruments are only reported at face value and interest expense on cash basis.

24. The current Chart of Account (CoA) structure has detailed information for producing useful analytical information and the compilation of comprehensive GFS reports. For compiling GFS, CSO must combine codes (combining *subhead*, *item*, *subitem* and *subsubitem* codes from IFMIS) to correctly classify data. A detailed review of the bridge table (GFS vs. CoA coding system) in line with the guidelines presented in the *GFSM 2014* was done during the mission. Accrued expenses are treated as normal expenses; Interest is accounted in GFS code "24" along with financial commissions and other financial charges. On the other hand, Zambia CoA accounts code "240000" should be revised to guarantee that there is only interest and not loan principal repayments registered. GFS accounts with code "28" should be also revised as they include compensation of constitutional staff. The mission left the revised version of the bridge tables that is presented in Section III, however, CSO should investigate further the recording process within the Accountant General (AG) of MOF.

25. The authorities informed the mission that they are considering to implement the International Public-Sector Accounting Standards (IPSAS). MOF is currently in the process of contracting consulting companies and the road map is due to be ready in March 2018. MOF intends to have it implemented by 2021.

26. Regarding LG, the councils are recording financial transactions under accrual basis while BCG uses cash basis. They use their own CoA that is different from the one in use by BCG. They do have own accounting system although from AG the mission learnt that there is a pilot exercise in place regarding implementation of IFMIS in five councils. On the other hand, there are

other initiatives within the MLG to create other system as they believe IFMIS might not address all their needs.

27. Some public institutions including some of the SSF, are reporting financial data on a year end March 31st differently from BCG and majority of public sector which reports on a calendar based year ending 31st of December.

Target Date	Recommendations	Responsible Institutions
March 2019	Incorporate GFS coding system into the IFMIS.	MOF and CSO
June 2018	Final reviews of the automated process of calculating COFOG in the IFMIS currently being done by the AG, should get analytical support from CSO.	MOF and CSO
Ongoing	Use the revised CoA from now on to assist in the compilation of GFS.	CSO
December 2020	Public entities should address issues regarding harmonization of the basis of recording, CoA system and the fiscal year.	Coordinating Committee

D. SOURCE DATA

28. Revenue and expenditure data is being manually collected from MOF managed system IFMIS, submitted by email every time CSO requests. CSO is receiving annual data from AG and quarterly data from Budget Office without problem, however there are issues regarding its quality since quarterly are based on preliminary budget execution and does not match annual accounting data.

29. There is no consistency in the descriptions of the revenue items from one year to another which makes it difficult to correctly classify data. In the FY 2011 and 2012, revenue needed to be adjusted to reflect the currency reform (revaluation of the Kwacha to remove 1000).

30. The mission noted that there were no grants registered in 2015 and authorities confirmed that information was correct. Grants and loans data coming out of IFMIS regarding "budget support grants", "Project support grants" and loans (in-cash and in-kind) from foreign and international donors is rather confusing as it does not total what is being reported in GRZ financial reports.

31. Within GRZ Financial Reports, the receipts on taxation do not total the detailed items provided and data provided in the IFMIS. So, reconciliation of source data between data from IFMIS and FMIS versus GRZ Financial reports with its supporting detail should be a standard practice.

- 32. As for the expense, data for FY 2011 was also adjusted to reflect revaluation of Kwacha.** The mission noted that the recording process is not consistent along the years. Some accounts have been discontinued and the descriptions of activity or account name does not match with what is being registered in some CoA accounts, as accounts registering allowances are also registering administrative expenditure. On the other hand, the mission found that, accounting basis of reporting is not pure cash as it includes arrears, pre-payments and other advances.
- 33. Regarding Classification of the Functions of Government (COFOG), CSO produces a detailed exercise of budget execution of all BCG entities.** Currently, CSO construct a four to five-character functional classification code, using division, head and department codes from the IFMIS which allow them to capture this expenditure and makes it possible to produce coherent GFS data. Nevertheless, the mission was pleased to hear from MOF that the developments they are making on IFMIS currently allow the system to automatically calculate COFOG although it does still need some revision. During a meeting with AG, the mission recommend that this exercise was done with support of CSO as compilers of the GFS.
- 34. There are no official data available reporting stock positions of nonfinancial assets.** The mission tried, without success, to set a meeting with the Asset Management Division of the Ministry of Finance (AMD), to find out about the types of nonfinancial assets that GRZ holds and its valuation methods.
- 35. The mission collected data on financial assets (Deposits) from the annual financial reports and high frequency reports provided by BOZ.** Deposits received from BOZ were by currency, by institution holding it (Central bank and commercial banks) and by public entities however, the annual positions do not reconcile with what is being reported in the GRZ's financial reports and the mission was not able to further investigate on that. Regarding others financial assets, authorities confirmed that there are no given loans to account for as financial assets in the past five years.
- 36. Government debt stock and flows, both domestic and external and by financial instruments (treasury bills, treasury bonds and other loans), are being published in GRZ Annual Financial Reports (Statement E).** With support of CSO staff, the mission collected debt data from 2010 to 2016 of which, debt data for FY 2011 was adjusted to reflect the revaluation of Kwacha. The mission requested debt statistics of public corporation and received among other, outstanding pension contributions of public corporations and data on on-lending projects regarding 2014-2016. It was rather difficult to understand the data since it did not match with what was being published in the GRZ Financial Reports and it was not presented in a way that would allow the mission to understand whether it comprised all debt of all public corporations.
- 37. IDM stated that there were three issuances of Eurobonds in 2012, 2014 and 2015 although the financial reports only present data regarding 2012 and 2013 with no disclosure on whether it refers to the three issuances.** The mission also found that Eurobond

data is not being recorded by types of investors (resident and non-resident) and eventually, if domestic investors exist, it would not allow a correct presentation of the debt statistics.

38. The mission identified inconsistencies regarding opening and closing stock of liabilities and could not make any informed guess since there is no disclosure made in the official documents referring to the changes in the stock position other than transactions.

As for the disbursements and amortizations of the liabilities, it looks as part of the repayment transactions are being recorded in the IFMIS but the mission was not able to properly understand the debt recording process. Thus, the mission found it particularly difficult to reconcile liabilities data available in the various sources.

39. Data on the rest of the public sector is being collected from financial reports of the public entities and reports of OAG. In collaboration with CSO staff, the mission took initial steps in trying to collect data for GFS compilation process of GG. At the end of the mission, financial statements of 22 public entities (SOE, extrabudgetary units and Lusaka Council) were collected.

40. Regarding LG, the mission learnt that Zambia recently approved a new Local Government Act that demands Councils to produce financial statements as the former Act did not ask for such reports. With the new Act, Councils will be audited by OAG but before they were audited by MLG. For this reason, there are only few councils reporting financial statements. The mission managed to get preliminary financial statement of Lusaka City Council for FY 2016.

41. As a special request from CSO, the mission created templates for collecting financial data from other public entities apart from the BCG entities that would be used to compile GFS.

Target Date	Recommendations	Responsible Institutions
March 2018	GFS compilers should get access to the IFMIS and FMIS systems: it should send AG a letter requesting the access and indicate the type of profile needed.	CSO
March 2018	Seek clarification from MOF on the recording of financing transactions (disbursement, amortization, interest and other financing costs) and liabilities stock positions.	CSO
March 2018	Investigate further the recording process of revenues particularly regarding the recording of "budget" and "Project support grants" and loans (in-cash and in-kind) from foreign and international donors and expenses.	CSO and AG
Immediate and ongoing	Revenue and expenditure data presented in the GRZ Financial Reports versus administrative data extracted from the IFMIS, should be reconciled and the reconciliation of various sources data to derive statistics should be standard practice.	Coordinating Committee
Immediate and ongoing	Reconciliation process of deposits data should be a priority and established as routine.	MOF and BOZ

Immediate	Validate templates left by the mission to collect data from public entities other than BCG and start immediately distribution.	CSO
Ongoing	Keep on collecting financial statements data of public entities other than the BCG entities, including those of public corporations (state owned enterprises)	CSO
Immediate and ongoing	Expand coverage of debt compilation and reporting beyond the central government and start compiling and reporting publicly guaranteed debt.	CSO and IDM
December 2018	Study the possibility to start reporting market and nominal value of debt instruments.	IDM

E. GFS Compilation and Reporting

42. The compilation process is done in Excel, where there is detailed data and mapping of revenue and expenditure that are used to produce the GFS statements and tables. The mission focused on compiling: (i) revised series of multi-period, 2011–2016, budgetary central government; and (ii) a “working in progress” multisector GG for the fiscal year 2015.

43. The objective of the evaluation of the compilation process, was to assess and improve methods for using existing source data for the compilation and timely dissemination of GFS. CSO has already GFS and CoA bridged tables and clear and transparent methodology to convert data recorded in the national accounting system to the GFS format. “VLOOKUP” and “if” (VBA) functions are being used to allow some consistency with classification process. The mission reviewed the GFS times series of the BCG for the FY 2011–2016, compiled Statements of Sources and Uses of Cash and Financial Balance Sheet FY 2011–2016, on a best efforts basis. It also reviewed COFOG and found out that IFMIS is automatically producing it, although it should be adjusted according to the *GFSM 2014*. The main problems are concerning the quality of the available data as previously mentioned.

44. From the Statements of Sources and Uses of Cash, it is possible to notice that GRZ has a steady increase of cash receipts from operating activity and equally performance expenses. Considering the cash flows from investment in nonfinancial assets, GRZ had a steady increase in cash deficit since 2013.

45. The main source of revenue is the Income Tax (mainly mineral royalty tax and tax paid by individuals) with average of 46 percent of total annual revenue, followed by value Added Tax that accounts on average to 23 percent and customs and Excise revenues (13 percent on average). Grants in 2011 accounted to 17 percent of total revenue and sharply decreased to less than 1 percent in 2016.

46. As for the expense, the data reflects the elimination of subsidies in the end of FY 2013, as there is nothing registered in the following years. In the last years, there has been an increased accumulation of expenditure arrears (especially regarding VAT refund claims of

exporters). On the other hand, capital expenditure does support development in infrastructure (especially pertaining roads, investments in Copperbelt and Lusaka, the economic zone and hospitals) and is being financed by disbursement of foreign loans.

Table 2. GRZ Statement of Sources and Uses of Cash

	2011	2012	2013	2014	2015	2016
Revenue	24 028 690 990,3	24 127 735 020,4	26 807 585 570,0	31 297 654 856,5	33 577 159 409,0	39 513 634 177,3
Expense	16 286 878 250,6	21 384 589 887,3	27 040 395 505,0	33 838 783 137,3	42 626 551 542,1	48 424 916 147,0
Net cash inflow from operating activities	7 741 812 739,7	2 743 145 133,1	-232 809 935,0	-2 541 128 280,8	-9 049 392 133,1	-8 911 281 969,6
Purchases of nonfinancial assets	5 215 433 324,6	418 814 485,1	4 577 537 834,7	5 513 288 787,2	6 240 388 371,5	3 308 979 283,0
Sales of nonfinancial assets	556 892,4	5 245 994,1	2 043 340,0	1 196 639,0	573 286 769,0	7 863 455,0
Net cash outflow: investments in NFAs	5 214 876 432,2	413 568 491,0	4 575 494 494,7	5 512 092 148,2	5 667 101 602,5	3 301 115 828,0
Cash surplus (+) / Cash deficit (-)	2 526 936 307,5	2 329 576 642,1	-4 808 304 429,7	-8 053 220 429,0	-14 716 493 735,6	-12 212 397 797,7
Cash surplus (+) / Cash deficit (-) as percent of GDP	2,21 percent	1,81 percent	-3,32 percent	-4,92 percent	-7,91 percent	-6,06 percent
Net acquisition of financial assets other than cash	183 106 397,3	101 970 792,0	181 067 959,1	14 229 491,2	-363 506 452,7	-621 179 736,5
Net incurrence of liabilities	3 170 496 730,9	11 502 738 726,9	5 619 450 681,8	11 043 023 014,4	21 571 596 937,6	10 276 611 336,8
Net cash inflow from financing activities	2 987 390 333,6	11 400 767 934,9	5 438 382 722,7	11 028 793 523,2	21 935 103 390,3	10 897 791 073,2
Net change in the stock of cash	5 514 326 641,12	13 730 344 577,05	630 078 292,95	2 975 573 094,18	7 218 609 654,69	- 1 314 606 724,44
Memorandum Items:						
GDP	114 126 409 400,0	128 370 000 000,0	144 775 000 000,0	163 736 000 000,0	186 015 000 000,0	201 576 394 371,4

47. Regarding the outlays by Function of the Government, Table 3 below presents the annual series starting from 2011 that is consistent with total reported by CSO.

Table 3. GRZ Outlays by Functions of Government – COFOG

	2011	2012	2013	2014	2015	2016
TOTAL OUTLAYS	22 800 375 229.0	26 178 540 813.5	31 853 610 009.1	39 529 236 847.2	49 004 716 025.6	51 815 508 645.7
General public services	7 245 368 175.1	11 747 206 384.4	16 022 731 336.4	16 565 298 176.6	22 643 278 896.6	27 069 623 953.7
Defense	2 036 707 328.3	2 187 858 248.8	2 605 802 491.5	3 215 896 304.9	3 745 209 489.2	3 866 656 752.6
Public order and safety	1 691 038 650.1	1 558 384 766.4	1 796 710 320.7	2 181 404 006.0	2 277 865 715.9	2 324 800 335.0
Economic affairs	4 380 216 065.3	2 799 738 175.5	3 266 621 501.9	5 145 783 242.5	7 118 206 393.2	4 685 471 352.8
Environmental protection	27 869 188.0	4 140 591.4	6 651 022.9	5 381 616.6	6 640 716.4	21 981 102.8
Housing and community amenities	880 632 749.5	781 239 492.2	702 878 131.7	1 464 386 666.2	1 988 932 335.3	550 950 184.0
Health	1 978 402 646.6	2 371 460 016.7	1 848 554 194.5	2 508 484 218.3	2 603 913 964.2	4 128 644 945.9
Recreation, culture and religion	333 556 205.8	120 183 922.2	220 107 786.8	184 563 554.4	170 626 893.6	123 130 622.9
Education	4 151 214 117.3	4 523 103 975.2	5 303 710 408.9	8 103 526 500.9	8 253 369 004.2	8 854 963 717.7
Social protection	75 370 103.0	85 225 240.7	79 842 813.8	154 512 560.9	196 672 616.9	189 285 678.3

48. Despite data quality issues reported above, a “work in progress” Integrated Financial Balance Sheet for the BCG for FY2011–2016 (Table 4) with details on debt stocks were produced. Financial assets and liabilities that are included are currency and deposits, debt securities, loans, equity and investment fund shares/units and other accounts receivable and payable.

49. The change in net financial worth between years is not only due to financial transactions over the period, but also to holding gains or losses in liabilities and there is a significant residual amount. There are holdings gains and losses in currency in 2014, 2015 and 2016 within data reported in the IFMS but there is nothing reported in the GRZ Financial Reports and the mission could not effectively explain this impact through change in the stock of currency and deposits.

50. At the end of December 2016, the net financial worth for BCG amounted to negative Kwacha 83.054,92 million. The total residual is equal to Kwacha 1.034,69 million which is less than 1 percent of GDP, demonstrating that despite data quality issues, it is possible to have Zambia GFS compilation with reasonable discrepancies.

Table 4. GRZ Integrated Financial Balance Sheet

Kwacha / December 31	2016				Closing balance 2016
	Closing balance	Transactions	Other economic flows		
	2015		Holding Gains and Losses	Residual	
Net Financial Worth:	- 73 254 897 034.23	- 10 834 637 187.61	- 80 375.64	1 034 696 942.83	- 83 054 917 654.65
Financial assets	17 348 790 601.95	- 558 025 850.83	-	494 871 965.20	17 285 636 716.32
Currency and deposits	17 348 790 601.95	63 153 885.63		- 126 307 771.26	17 285 636 716.32
Shares and other equity		13 502.50		- 13 502.50	
Other accounts receivable		- 621 193 238.96		621 193 238.96	
Liabilities	90 603 687 636.18	10 276 611 336.78	80 375.64	- 539 824 977.63	100 340 554 370.97
Currency and deposits			80 375.64	- 80 375.64	
Securities other than shares	20 255 461 632.82	3 939 627 886.12		- 270 319.16	24 194 819 199.78
Loans	54 486 313 865.25	4 593 543 090.71			59 079 856 955.96
Other accounts payable	15 861 912 138.11	1 743 440 359.95		- 539 474 282.83	17 65 878 215.23

51. Regarding the high frequency compilation process, e-GGDS is being compiled and submitted to the IMF by the MOF, although it did not send anything since June 2017 as staff claims to need re-training on how to upload data on the system. CSO has started putting together data for compiling quarterly GFS that intends to start submitting to the IMF. Compilation process is similar to the annual GFS compilation process and data quality is the main issue.

52. Further, the mission found also that the MOF compiles and disseminates quarterly debt data to AFR, and CSO staff currently does not have any view on the accuracy of the data. The mission recommended also that this information passes to be compiled by the CSO and be uploaded on the World Bank website as part of its Quarterly Public-Sector Debt Statistics (QPSDS²). The guiding process on how to upload data was provided to CSO staff during the mission.

53. The mission found that this coordination in the process of compiling statistics between institutions do not guarantee consistency of government statistics for Zambia when two institutions are separately compiling without interaction.

54. The mission took initial steps in developing a GFS compilation process for GG and the next two tables (Table 5 and Table 6) below, report the “work in progress” statement of Sources and Uses of Cash and the Balance Sheet that were left to CSO to carry on with the exercise.

² <http://web.worldbank.org/WBSITE/EXTERNAL/DATASTATISTICS/EXTQUBSECDEBT/>

Table 5. GG – Work in Progress Statement of Sources and Uses of Cash

As for 31st December 2015	Central Government				Local Government	General Government
	BCG	Extra budgetary	Social Security Funds	Total		
Revenue	33 577 159 409,0	828 268 294,0	0,0	34 405 427 703,0	279 898 146,0	34 685 325 849,0
Expense	42 626 551 542,1	959 000 515,0	25 722 213,0	43 611 274 270,1	171 789 520,0	43 783 063 790,1
Net cash inflow from operating activities	-9 049 392 133,1	-130 732 221,0	-25 722 213,0	-9 205 846 567,1	108 108 626,0	-9 097 737 941,1
Purchases of nonfinancial assets	6 240 388 371,5			6 240 388 371,5	0,0	6 240 388 371,5
Sales of nonfinancial assets	573 286 769,0			573 286 769,0	0,0	573 286 769,0
Net cash outflow: investments in NFAs	5 667 101 602,5	0,0	0,0	5 667 101 602,5	0,0	5 667 101 602,5
Cash surplus (+) / Cash deficit (-)	-14 716 493 735,6	-130 732 221,0	-25 722 213,0	-14 872 948 169,6	108 108 626,0	-14 764 839 543,6
Net acquisition of financial assets other than cash	-363 506 452,7	0,0	0,0	-363 506 452,7	0,0	-363 506 452,7
Net incurrence of liabilities	21 571 596 937,6	0,0	0,0	21 571 596 937,6	0,0	21 571 596 937,6
Net cash inflow from financing activities	21 935 103 390,3	0,0	0,0	21 935 103 390,3	0,0	21 935 103 390,3
Net change in the stock of cash	7 218 609 654,69	-130 732 221,00	-25 722 213,00	7 062 155 220,69	108 108 626,00	7 170 263 846,69

Table 6. GG – Work in Progress Integrated Financial Balance Sheet

As for 31st December 2015 (Amounts in Kwacha)	Central Government				Local Government	General Government
	BCG	Extra-budgetary	Social Security Funds	Total		
Net Worth:	-73 254 897 034.2	-42 698 328.0	0.0	-73 297 595 362.2	773 627 079.0	-72 523 968 283.2
Non-Financial Assets	0.0	1 651 731 706.0	19 735 104.0	1 671 466 810.0	490 893 309.0	2 162 360 119.0
Fixed Assets	0.0	1 640 304 014.0	19 735 104.0	1 660 039 118.0	485 225 067.0	2 145 264 185.0
Buildings and structures	0.0	1 634 686 071.0	19 735 104.0	1 654 421 175.0	483 225 067.0	2 137 646 242.0
Other fixed assets	0.0	5 617 943.0	0.0	5 617 943.0	2 000 000.0	7 617 943.0
Inventories	0.0	11 427 692.0	0.0	11 427 692.0	5 668 242.0	17 095 934.0
Financial assets	17 348 790 602.0	397 782 075.0	36 968 614.0	17 783 541 291.0	568 316 696.0	18 351 857 987.0
Currency and deposits	17 348 790 602.0	283 956 154.0	15 654 979.0	17 648 401 735.0	33 673 739.0	17 682 075 474.0
Insurance, pension & guarantees	0.0	0.0	0.0	0.0	402 927 505.0	402 927 505.0
Other accounts receivable	0.0	113 825 921.0	21 313 635.0	135 139 556.0	131 715 452.0	266 855 008.0
Liabilities	90 603 687 636.2	2 092 212 109.0	56 703 718.0	92 752 603 463.2	285 582 926.0	93 038 186 389.2
Securities other than shares	20 255 461 632.8	0.0	0.0	20 255 461 632.8	0.0	20 255 461 632.8
Loans	54 486 313 865.3	669 799 001.0	0.0	55 156 112 866.3	13 478 971.0	55 169 591 837.3
Equity & Investment Fund Shares	0.0	-125 583 678.0	0.0	-125 583 678.0	0.0	-125 583 678.0
Insurance, pension and guarantees	0.0	0.0	0.0	0.0	3 206 495.0	3 206 495.0
Other accounts payable	15 861 912 138.1	1 547 996 786.0	56 703 718.0	17 466 612 642.1	268 897 460.0	17 735 510 102.1

55. The exercise uses BCG data for the fiscal year 2015; used financial statements of seven extra-budgetary units: (i) Copperbelt University; (ii) Zambia Institute of Policy Analysis and Research (ZIPAR); (iii) Competition and Consumer Protection Commission; (iv) Energy Regulation Board; (v) Mulungushi University; (vi) Tobacco Board of Zambia and (vii) Zambia Revenue Authority. As for SSF, the exercise utilizes data of the Pension and Insurance Authority and as for LG, the exercise used Lusaka City Council, the largest city council that alone accounts for 40 percent of total Local Government. No consolidation was made, the exercise only considered aggregation of values.

Target Date	Recommendations	Responsible Institutions
Immediate	GFS time series for FY2011–2016 completed during the mission needs to be verified and officially resubmitted to the AFR and STA team for surveillance and for inclusion in the IMF's annual GFSY	CSO
June 2018	Compile and disseminate the debt data to AFR and upload it on the World Bank website	CSO
June 2018	Compile and submit the Enhanced General Data Dissemination System (e-GDDS) in order to guarantee consistency and should seek training on it.	CSO
Immediate and ongoing	Review GFS high frequency data and compile it in the same manner as annual process.	CSO

F. CONSISTENCY OF GFS AND OTHER MACROECONOMIC DATA

56. The mission was informed about the process of compilation of quarterly and annual GDP especially in regard to the government statistics that are included in the process. The National Account Units of CSO receives from GFS compilers, cross classification (COFOG vs. Economic nature) data that was suggested by a previous IMF TA mission on the System of National Accounts (SNA). Again, the mission found that the methodology is consistent, however, the quality of data available would be the main constraint.

57. The mission met with the BOZ and raised the issue of the need for consistency of macroeconomic statistics; and the linkages of GFS with Balance of Payment (BOP), and Monetary and Fiscal Statistics that are not being paid attention by the Zambian's authorities. It found that there is no interaction between entities that would guarantee consistency of data.

Target Date	Recommendations	Responsible Institutions
Ongoing	The issue regarding consistency of GFS and other macroeconomic data should be part of frequent discussions of the Coordinating Committee.	Coordinating Committee

G. RESOURCES AND TECHNICAL ASSISTANCE

58. The Public Finance unit of the CSO has five staff, a head, two (2) statisticians, one (1) statistical officer and one (1) intern. The compilation of GFS is done by one of the statisticians with support of the officer that has the task to review excel data files received and make it in format that facilitates the process of compilation GFS. The head of the unit is quite new and is still familiarizing herself to the process.

59. The team is mainly dedicated to the compilation and dissemination of GFS but needs to be trained to acquire sufficient knowledge of the GFS framework to maintain effectively lead of the process, especially when it comes to the compilation of debt statistics. So, overall capacity and knowledge in the GFS needs to be strengthened. Increase in human resources will be required when GFS will be effectively expanded to the public sector.

60. The mission found that CSO staff has not attended any GFS course in more than five years. The understanding was that invitation to attend GFS course are probably being sent for MOF and BOZ. The mission advised CSO to encourage staff to register to available GFS courses.

61. The mission also found that other work conditions are not satisfactory for the process of compiling GFS. CSO staff are using personal computer to compile GFS and personal transport to collect data. CSO staff mentioned that Public Finance Unit has not had an allocation of funds for some years to effectively compile the GFS data.

62. For sustainability and consistency purposes, the mission recommended that the CSO staff produce a GFS manual for compilation and dissemination of GFS data. The mission was pleased to find out that the team was eager to develop an annual publication and incentivize its use in fiscal analysis.

63. A GFS presentation was made during the mission in order to help CSO get a better notion of the GFS framework and to help motivate other Zambian entities responsible for providing and compiling macroeconomic statistics in providing stronger support.

Target Date	Recommendations	Responsible Institutions
Ongoing	Attend available GFS and debt statistics courses	CSO
Ongoing	IMF department and training centers (MEFMI) should forward GFS course invitations to the CSO to nominate the officials responsible for the compilation of GFS	IMF and its training centers
Immediate	Improve work conditions for Zambia's GFS compilers	CSO
Immediate	Seek funds to support proper GFS compilation	CSO

DETAILED TECHNICAL ASSESSMENT AND RECOMMENDATIONS

64. A *five-year Action Plan for Implementing GFSM 2014 in Zambia* was elaborated in the previous mission and revised in the current mission to incorporate new initiatives and realistic deadlines. It includes recommendations from this mission and the actions. Listed below are the main actions programmed to take place in the next three years.

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Date	Implementation Status
Outcome: Organization of GFS compilation process, and developing methodology					
H	Establish Coordinating Committee.		June 2018		MoU is being drafted and possible members informed about the Committee.
H	Attend GFS courses.		June 2018		
L	Get Public Finance Act approved.		June 2018		At Parliament for approval
L	Get Strategy of National Development of Statistic approved and Statistics Act approved.		December 2018		
L	Develop the Zambia's GFS Manual.		March 2020		
L	Publish Zambia's Public-sector coverage GFS data.		December 2018		
L	Develop a publication with GFS data.		December 2018		
Outcome: Complete Institutional Coverage					
H	Complete inventory of Public Sector institutional units.	Complete coverage for the GFS	March 2018		Preliminary list of public units was created during the TA mission. It must be verified and agreed by all macroeconomic compilers.
H	Revise classification Public Sector units.		September 2018		Carry on the exercise that was advanced.
Outcome: GFS Compilation for BCG					
H	Review GFS time series for the BCG (FY20112016) and submit to the IMF including Financial Balance Sheet.		January 2018		The mission compiled series and ongoing revision and submission to IMF required.

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Date	Implementation Status
H	Review COFOG that is coming out of IFMIS and adjust to GFS compilation.		June 2018		Integrated system produces COFOG although it must be revised to guarantee it provides the same result as GFS.
H	Review government debt series FY2010-2016.	For internal use, IMF surveillance and submission to the IMF <i>GFSY</i> and <i>PSDS</i> .	March 2018		
L	CSO must get access into IFMIS and create profiles.		March 2018		
L	Imbed GFS codes into IFMIS.		June 2019		
H	Implement reconciliation procedure for revenue, expenses, assets and liabilities reported.		June 2018		Identified problem regarding data quality.
H	Submit quarterly GFS for the International Financial Statistics, IMF (2015Q1–2017Q3) including debt.		March 2018		
Outcome: Compilation of EBU, SSF and Local Government GFS					
H	Collect financial statement data for public sector units other than budgetary central government.	Complete GFS time series for General Government.	December 2018		The mission developed templates to collect data from Councils, Extra-budgetary institutions and SOE's. CSO must validate and distribute to collect consistent data.
L	Review classification economic transactions, assets and liabilities.		March 2019		
L	Develop estimating methods for compiling GFS statements and Balance Sheet.		March 2019		
Outcome: Compiling General Government GFS					
L	Compile GFS for GG including Balance Sheet for 2013–2016.	Complete GFS time series for General Government.	December 2019		The mission did a first exercise, CSO should extend the coverage of GG.
L	Develop consolidation methods for GG.	Complete GFS time series for GG.	December 2019		

A. ACTION PLAN FOR IMPLEMENTING THE GFSM 2014 IN ZAMBIA

Activity	Responsible Entities	2016				2017				2018				2019				2020			
		Q1	Q2	Q3	Q4																
IMF TA		#			#				#				#				#				
Groundwork																					
Establish Coordinating Committee	BO / AG / OAG / IDM / IDC / MLG / CSO																				
Undersign MoU of Coordinating Committee	MLG / CSO																				
Get Strategy for the National Development of Statistics	MLG / BO / Z																				
Revise Public Finance Act to include GFS provisions	AG																				
Collect data and documents to support GFS compilation process and methodology	CSO																				
Develop the Zambia's GFS Manual	CSO																				
Develop an annual publication to report Zambia's Public Finance	CSO																				
Attend GFS courses	CSO / MOF / BO / Z																				
State of the art GFS implementation - summary report	CSO / BO / AG																				
Institutional Coverage																					
Complete inventory Public Sector institution units	BO / IDM / IDC / MLG																				
Complete classification Public Sector units	BO / AG / CSO																				
Revision classification Public Sector units	IMF																				
Publication inventory PS units on CSO website	CSO																				
Compilation Budgetary Central Government (operations and financing)																					
Review classification on economic transactions	CSO / BO / AG																				
Finalise the migration from FMS to IFMIS	BO / AG																				
Imbed GFS codes into IFMIS	AG / CSO																				
CSO must get access into IFMIS and create profiles	AG / CSO																				
Implementation of the basis of recording, COA system and the fiscal year end to December 31	MOF / MLG / IDC / CSO																				
Review COFOG that is coming out of IFMIS and adjust to GFS compilation requirements; recalculation procedure for revenue, expenses, assets and liabilities reported	CSO / AG																				
Update eGDDS according to updated CoA	BO / CSO / AG																				
Quarterly GFS for IFS (2015Q1 – 2019Q3)	CSO																				
Annual GFS for GFSY (2011 – 2016)	CSO																				
Include adjustment due to Quarterly arrears	CSO / BO																				
Compilation Budgetary Central Government (debt stock)																					
Keep on collecting financial statements data of public entities	CSO																				
Report face and market value of debt instruments	IDM																				
Quarterly GFS for IFS (2015Q1 – 2018Q3) - Loans & Securities	CSO / IDM																				
Annual GFS for GFSY (2011 – 2020)	CSO																				
Compile and disseminate the debt data to AFR and be uploaded on the World Bank website	CSO																				
Quarterly PSD (loans, securities & arrears)	IDM / CSO																				
Compilation Extrabudgetary Central Government (EBC)																					
Analyze financial reports SOEs (2013 – 2017)	CSO / AG																				
Analyze financial reports Statutory bodies (2013 – 2017)	CSO / AG																				
Develop estimating methods for quasi-government entities	CSO																				
SOE's	CSO																				
Compile EBC (2013 – 2017) – operations and financing	CSO																				
Review compilation EBC (2013 – 2016) – operations, financing and debt	CSO																				
Compilation Central Government (including balance sheet)																					
Compile BCG Finance balance sheet (2011 – 2017) and revise	CSO / IDM / AMD																				
Develop estimating methods (including consolidation) CG Assets	CSO / AMD																				
Compile EBC (2017), revise (2015 – 2017)	CSO																				
Compile CG operations and balance sheet (2015-2017) including non-financial assets	CSO																				
Quarterly CG GFS for IFS (2014 – 2018Q3)	CSO																				
Quarterly CG PSD (cash and deposits, loans, securities & arrears)	IDM / CSO																				
Compilation Social Security Funds (including balance sheet)																					
Collect SSF data	CSO / BO / AG																				
Review classification economic transactions	CSO / BO / AG																				
Develop estimating methods for SSF	CSO																				
Annual CG + SSF GFS for GFSY (2015 – 2017)	CSO																				
Compilation Local Government																					
Collect LG data	CSO / AG / AGO / MLG																				
Review classification economic transactions	CSO / AG / MLG																				
Develop estimating methods for LG	CSO																				
Annual CG + LG GFS for GFSY (2014 – 2017)	CSO																				
Compilation General Government (including balance sheet)																					
Develop consolidation methods for GG	CSO																				
Annual GG GFS for GFSY (2014 – 2018)	CSO																				
Quarterly GG GFS for IFS (2014 – 2019Q1)	CSO																				
Quarterly GG PSD	CSO / IDM																				
Compilation Public Sector Debt																					
Quarterly NFPS + FPS (2014 – 2019Q2)	CSO / IDM																				

LEGEND

-  Ongoing task
-  Duration task overlapping with TA mission

- AG Office of the Accountant General (Ministry of Finance)
- OAG Office of the Auditor General
- BO Budget office (Ministry of Finance)
- CSO Central Statistics Office
- IDC Industrial Development Corporation
- IDM Investments and Debt Management Department (Ministry of Finance)
- AMD Asset Management Division (Ministry of Finance)
- MLG Ministry of Local Government

B. INSTITUTIONAL STRUCTURE OF THE GENERAL GOVERNMENT

Zambia

Units of General Government

Central Government

- Subsector 1. Budgetary Central Government.
(Central government units covered by the budget)
- 1.1)** 21 Ministries [Preliminary list is presented below]
1.2) 99 Heads [Preliminary list is presented below Included are the Presidency, Cabinet Office, Parliament of Zambia, Supreme Court of Zambia, Accountant General & Auditor General]
- Subsector 2. Extra-budgetary units/entities
[Preliminary list is presented below with 188 public entities]

Social security funds

- Subsector 3. Social Security Funds
- 3.1)** Public Service Pension Fund (PSPF)
3.2) National Pension Scheme Authority (NAPSA)
3.3) Local Authorities Superannuation Fund (LASF)
3.4) Workers Compensation Fund

State Governments

- Subsector 4. Not applicable

Local Governments

- Subsector 5. Local Governments
- 5.1) 10 Provinces
109 Councils

Data Coverage

Data in central government tables cover operations of subsectors 1–2
 Data in social security funds tables cover operations of subsector 3
 Data in state government tables cover operations of subsector 4
 Data in local government tables cover operations of subsector 5

A first provisional time series has been estimated for the years 2011 – 2016.

Accounting Practices

- f1. Bases of recording:
Data are reported on a modified cash basis.
- f2. Liquidation or complementary period:
n/a
- f3. Valuation of assets and liabilities:
Nonfinancial assets and equity are valued at historical cost, other financial assets and liabilities at face value.

GFSM 2001/2014 Implementation Plan

The Zambian government is participating in the GFS Module of the United Kingdom's Department for International Development (DFID)-funded Enhanced Data Dissemination Initiative 2 (EDDI 2) project. The project aims at supporting participating countries compile and disseminate full general government GFS, including data on operations, financing, and financial balance sheets.

C. Data and Possible Sources

#	Zambia - GFS Compilation Process (Data and its courses)		General Government				State Owned Estities
			Budgetary	Extrabudgetary	Social Security Funds	Local Governments	
1	Revenue (Annual/Quarterly)						
1.1	Taxes	flows	AG and BO	OAG	OAG	MGL	IDM and IDC
1.2	Grants	flows	AG and BO	OAG	OAG	MGL	IDM and IDC
1.3	Social Contributions	flows	AG and BO	OAG	OAG	MGL	IDM and IDC
1.4	Other Taxes	flows	AG and BO	OAG	OAG	MGL	IDM and IDC
1.5	Other Revenue	flows	AG and BO	OAG	OAG	MGL	IDM and IDC
2	Expense (Annual/Quarterly)						
2.2	By economic nature	flows	AG and BO	OAG	OAG	MGL	IDM
2.3	By function (COFOG)	flows	AG and BO	OAG	OAG	MGL	n/a
3	Assets						
3.1	Fixed Assets	Stock and flows	AMD	OAG	OAG	OAG	IDM and IDC
3.2	Inventory	Stock and flows	AMD	OAG	OAG	OAG	IDM and IDC
3.3	Valuables	Stock and flows	AMD	OAG	OAG	OAG	IDM and IDC
3.4	Nonproduced assets	Stock and flows	AMD	OAG	OAG	OAG	IDM and IDC
3.5	Financial Assets by instrument	Stock and flows	BoZ	OAG	OAG	OAG	IDM and IDC
	Domestic:						
	Currency and Deposits	Stock and flows	BoZ	OAG	OAG	OAG	IDM and IDC
	Debt Securities	Stock and flows	BoZ/IDM	OAG	OAG	OAG	IDM and IDC
	Loans	Stock and flows	BoZ/IDM	OAG	OAG	OAG	IDM and IDC
	Equity and Investment Fund	Stock and flows	BoZ/IDM/IDC	OAG	OAG	OAG	IDM and IDC
	Others Accounts Receivables	Stock and flows	BoZ/IDM/AG	OAG	OAG	OAG	IDM and IDC
	External	Stock and flows	BoZ/IDM/AG	OAG	OAG	OAG	IDM and IDC
3.6	Financial Assets by Debtor	Stock and flows	BoZ	OAG	OAG	OAG	IDM and IDC
	Domestic	Stock and flows	BoZ	OAG	OAG	OAG	IDM and IDC
	External	Stock and flows	BoZ	OAG	OAG	OAG	IDM and IDC
4	Liabilities						
4.1	Liabilities by instrument						
4.1.1	Domestic	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
	Currency and Deposits	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
	Debt Securities	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
	Loans	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
	Equity and Investment Fund	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
	Others Accounts Payables	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
4.1.2	External	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
4.2	Liabilities at Nominal/Market value						
4.2.1	Domestic	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
4.2.2	External	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
4.3	Liabilities at Face Value						
4.3.1	Domestic	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
4.3.2	External	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
4.4	Liabilities by Creditor						
4.4.1	Domestic	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
4.4.2	External	Stock and flows	IDM	OAG	OAG	OAG	IDM and IDC
LEGENDA							
AG	Ministry of Finance/Accountant General						
OAG	Office of the Auditor General						
AMD	Ministry of Finance/Asset Management Division						
BO	Ministry of Finance/Budget Office						
BoZ	Bank of Zambia						
IDC	Industrial Development Corporation						
IDM	Ministry of Finance/Investment and Debt Management Department						
MLG	Ministry of Local Government						
n/a	Not Applicable						
i.	Budgetary	Ideally data should be extracted from IFMIS system managed by Ministry - AG, IDM, AMD also receive or reconciled financial assets from BoZ					
ii.	Extrabudgetary	Ideally SCO should develop a questionnaire to send to each institutions. Until them, it can be using AGO auditing process					
iii.	Social Security Funds	Ideally SCO should develop a questionnaire to send to each institutions. Until them, it can be using AGO auditing process					
iv.	Local Governments	Ideally SCO should develop a questionnaire to send to each institutions. Until them, it can be using AGO auditing process					
v.	State Owned Estities	Ideally SCO should develop a questionnaire to send to each institutions. Until them, it can be using AGO auditing process					

D. Budgetary Central Government – Preliminary List of Entities

No.	Head	Budgetary Central Government - Entities
1	1	Office of President
2	2	Office Of the Vice President
3	3	National Assembly
4	4	Ministry of Gender and Child Development
5	5	Electoral Commission
6	6	Public Service Commission - Office of the President
7	7	Office of the Auditor - General
8	9	Teaching Service Commission-Office of the President
9	10	Police and Prisons Service Commission
10	11	Zambia Police - Ministry of Home Affairs
11	12	Commission for investigations - Office of the President
12	13	Ministry of Chiefs and Traditional Affairs
13	14	Ministry of Mines, Energy and Water Development
14	15	Ministry of Home Affairs
15	16	Drug Enforcement Commission
16	17	Ministry of Foreign Affairs
17	18	Judiciary
18	19	Disaster Management and Mitigation unit
19	25	Local Government Service Commission
20	26	Ministry of Information and Broadcasting Services
21	27	Public Service Management Division
22	29	Ministry of Local Government and Housing
23	31	Ministry of Justice
24	33	Ministry of Commerce, Trade and Industry
25	34	Human Rights Commission
26	37	Ministry of Finance
27	44	Ministry of Labour and Social Security
28	45	Ministry of Community Development and Social Services
29	46	Ministry of Health
30	51	Ministry of Communications and Communications
31	68	Ministry of Tourism and Arts
32	76	Ministry of Youth and Sport
33	77	Ministry of Defence
34	78	Zambia Security Intelligence Services - Office of the President
35	80	Ministry of Education, Science, Vocational Training and Early Education
36	85	Ministry of Lands, Natural Resources and Environmental Protection
37	87	Anti Corruption Commission
38	89	Ministry of Agriculture and Livestock
39		Ministry of Housing and Infrastructure Development

Offices in 10 provinces:	
1.1	Office of the President - State House
1.2	Office of the President - Cabinet Office
1.3	Office of the President-Lusaka Province
1.4	Office of the President-Copperbelt Province
1.5	Office of the President-Central Province
1.6	Office of the President-Northern Province
1.7	Office of the President-Western Province
1.8	Office of the President-Eastern Province
1.9	Office of the President-Luapula Province
1.10	Office of the President-North-Western Province
1.11	Office of the President-Southern Province
1.12	Office of the President-Muchinga Province

5 Public Entities:	
18.1	Supreme Court
18.2	High Court
18.3	Industrial Relations Court
18.4	Subordinate Court
18.5	Local Courts

E. Local Government – Confirmed List of Entities

No.	Name	Category	No.	Name	Category
i. Central Province			vi. Muchinga Province		
1	Chibombo	Town Council	55	Chinsali Municipal Council	Municipal Council
2	Kabwe	Municipal Council	56	Chama Town Council	Town Council
3	Kapiri Mposhi	Town Council	57	Isoka Town Council	Town Council
4	Mkushi	Town Council	58	Mpika Town Council	Town Council
5	Mumbwa	Town Council	59	Nakonde Town Council	Town Council
6	Serenje	Town Council	60	Mafinga District Council	Town Council
7	Chisamba	Town Council	61	Shiwang'andu Town Council	Town Council
8	Chitambo	Town Council	62	Lavushimanda Town Council	Town Council
9	Luano	Town Council	63	Kanchibya Town Council	Town Council
10	Itezhi-tezhi	Town Council	vii. Northern Province		
11	Ngabwe	Town Council	64	Chitubi Town Council	Town Council
ii. Copperbelt Province			65	Kaputa Town Council	Town Council
12	Masaiti Town Council	Town Council	66	Kasama Municipal Council	Municipal Council
13	Lufwanyama Town Council	Town Council	67	Luwingu Town Council	Town Council
14	Mpongwe Town Council	Town Council	68	Mbala Municipal Council	Municipal Council
15	Chililabombwe Municipal Council	Municipal Council	69	Mporokoso Town Council	Town Council
16	Chingola Municipal Council	Municipal Council	70	Mpuhingu Town Council	Town Council
17	Kalulushi Municipal Council	Municipal Council	71	Mungwi Town Council	Town Council
18	Kitwe City Council	City Council	72	Nsama Town Council	Town Council
19	Mufulira Municipal Council	Town Council	73	Senga Hill Town Council	Town Council
20	Luanshya Municipal Council	Town Council	74	Lunte Town Council	Town Council
21	Ndola City Council	City Council	viii. Luapula Province		
iii. Eastern Province			75	Kawambwa Town Council	Town Council
22	Chadiza Town Council	Town Council	76	Mwense Town Council	Town Council
23	Katete Town Council	Town Council	77	Ncheleenge Town Council	Town Council
24	Lundazi Town Council	Town Council	78	Samfya Town Council	Town Council
25	Nyimba Town Council	Town Council	79	Chienge Town Council	Town Council
26	Petauke Town Council	Town Council	80	Milenge Town Council	Town Council
27	Mambwe Town Council	Town Council	81	Lunga Town Council	Town Council
28	Sinda Town Council	Town Council	82	Chembe Town Council	Town Council
29	Vubwi Town Council	Town Council	83	Mwansabombwe Town Council	Town Council
30	Chipata City Council	City Council	84	Chipili Town Council	Town Council
iv. Lusaka Province			85	Mansa Municipal Council	Municipal Council
31	Chilanga Town Council	Town Council	ix. North Western Province		
32	Chongwe Municipal Council	Municipal Council	86	Kabompo Town Council	Town Council
33	Kafue Town Council	Town Council	87	Kasempa Town Council	Town Council
34	Luangwa Town Council	Town Council	88	Mufumbwe Town Council	Town Council
35	Chirundu Town Council	Town Council	89	Zambezi Town Council	Town Council
36	Rufusa Town Council	Town Council	90	Chavuma Town Council	Town Council
37	Shibuyunji Town Council	Town Council	91	Mwinilunga Town Council	Town Council
38	Lusaka City Council	City Council	92	Ikelenge Town Council	Town Council
v. Western Province			93	Manyinga Town Council	Town Council
39	Kalabo Town Council	Town Council	94	Solwezi Municipal Council	Municipal Council
40	Kaoma Town Council	Town Council	95	Mushindamo Town Council	Town Council
41	Lukulu Town Council	Town Council	96	Kalumbila Town Council	Town Council
42	Mongu Municipal Council	Municipal Council	x. Southern Province		
43	Senanga Town Council	Town Council	97	Gwembe Town Council	Town Council
44	Sesheke Town Council	Town Council	98	Kalomo Town Council	Town Council
45	Shangombo Town Council	Town Council	99	Monze Town Council	Town Council
46	Mulobezi Town Council	Town Council	100	Siovonga Town Council	Town Council
47	Limulunga Town Council	Town Council	101	Sinazongwe Town Council	Town Council
48	Luampa Town Council	Town Council	102	Namwala Town Council	Town Council
49	Mitete Town Council	Town Council	103	Kazungula Town Council	Town Council
50	Mwandi Town Council	Town Council	104	Chikankata Town Council	Town Council
51	Nkeyema Town Council	Town Council	105	Pemba Town Council	Town Council
52	Nalolo Town Council	Town Council	106	Zimba Town Council	Town Council
53	Sikongo Town Council	Town Council	107	Choma Municipal Council	Municipal Council
54	Sioma Town Council	Town Council	108	Mazabuka Municipal Council	Municipal Council
			109	Livingstone City Council	City Council

F. EXTRA-BUDGETARY UNITS – PRELIMINARY LIST OF ENTITIES

#	SECTOR	PUBLIC INSTITUTION	TYPE OF INSTITUTION	#	SECTOR	PUBLIC INSTITUTION	TYPE OF INSTITUTION
1	Education	Audio Visual Unit		95	Transport	Chipata Mchinji Railway's Project	
2	Transport	Bangweulu Water Transport Board	Boards and Agencies	96	Education	Chipata School of Nursing	College and University
3	Health	Belt Care Hospital	Hospital	97	Education	Chipata T.T.I	College and University
4	Recreation	Chroma Museum and Crafts Projects	Museum	98	Education	Chroma T.T.I	College and University
5	Economic	Citizen Economic Empowerment Commission (CEEC)	Statutory and Regulatory Bodies	99	Health	Churches Health Association of Zambia	
6	Transport	Civil Aviation Authority	Statutory and Regulatory Bodies	100	Transport	Controller of Government Transport Unit	Boards and Agencies
7	Agriculture	Coffee Board of Zambia	Statutory and Regulatory Bodies	101	Judiciary	Copyright Collecting Society	
8	Internal Security	Commission for Refugees		102	Judiciary	Council for Law Reporting	Body Corporate
9		Competition and Consumer Protection Commission	Commission	103	Health	DNA Laboratory	Boards and Agencies
10	Recreation	Copperbelt Museum	Museum	104	Transport	Engineering Institute of Zambia	
11	Education	Copperbelt University	College and University	105	Internal Security	Establishment of Centre Against Terrorism	
12	Agriculture	Cotton Board of Zambia	Statutory and Regulatory Bodies	106	Defence	Ex-servicemen Affairs	
13	Agriculture	Cotton Development Trust	Boards and Agencies	107	Health	Federation of Health Advisory Groups	
14	Economic	Dag Hammarskjold Trust Fund	Autonomous Fund	108	Economic	Financial Intelligence Unit	
15	Energy	EITI Secretariat 056 National Water and Sanitation Council		109		Future Search	
16	Energy	Energy Regulation Board	Statutory and Regulatory Bodies	110	Health	General Nursing Council	
17	Education	Examination Council of Zambia	Boards and Agencies	111	Communication	Government Communications Flight	
18	Agriculture	Food Reserve Agency (FRA)	Boards and Agencies	112	Transport	Government Inspector of Railways	
19	Health	Hospices	Hospital	113	Health	Health Professionals Council of Zambia	
20	Judiciary	Judicial Complaints Authority	Statutory and Regulatory Bodies	114	Recreation	Heritage Site Management	
21	Judiciary	Judicial Service Commission	Commission	115	Hospitality	Hostels Board of Management	Boards and Agencies
22	Education	Kasiya Secretarial College	College and University	116	Education	Hotel & Tourism Training Institute Trust (HTTI)	College and University
23	Education	Kitwe Vocational Training Centre	College and University	117	Education	IN- Service Training & Education Centre	College and University
24	Education	Kwame Nkrumah University	College and University	118	Communication	Independent Broadcasting Authority	Statutory and Regulatory Bodies
25	Judiciary	Legal Aid Board	Boards and Agencies	119	Education	Industrial Training Centre	College and University
26	Judiciary	Legal Aid Fund	Autonomous Agency	120	Defence	International Military Sports Council (CISM)	
27	Recreation	Livingstone Museum	Museum	121	Defence	Joint Permanent Commission on Defence and Security	
28	Education	Luanshya Technical and Business College	College	122	Economic	Kaisan Institute of Zambia	
29	Recreation	Lusaka National Museum	Museum	123	Education	Kaoma T.T.I	College and University
30	Education	Lusaka Vocational Training Centre	College	124	Environmental	Lands Tribunal	
31	Education	Mulungushi University	College and University	125	Agriculture	Livestock Development Trust	
32	Transport	Mweru and Bangweulu Water Transport Boards	Boards and Agencies	126	Transport	Logistics and Transport Institute	
33	Education	National Fire Training School	Commission	127	Education	Lukashya T.T.I	College and University
34	Health	National Food and Nutrition Commission	Statutory and Regulatory Bodies	128	Economic	Lusaka Stock Exchange (Bond Listing)	Finance Body Corporation
35	Health	National Health Research Authority	Statutory and Regulatory Bodies	129	Defence	Maina Soko Advisory Meetings	
36	Health	National Housing Authority	Statutory and Regulatory Bodies	130	Education	Mansa T.T.I	
37	Education	National Institute of Public Administration	College	131	Health	Medical Council of Zambia	
38	Judiciary	National Prosecutions Authority	Statutory and Regulatory Bodies	132	Recreation	Messes and Guest Houses	
39	Education	National School of Government	College and University	133	Energy	Mining Bureaux	Boards and Agencies
40	Agriculture	Natural Resources Development College	College and University	134	Education	Mongu T.T.I	
41	Recreation	Nayuma Museum	Museum	135	Recreation	Moto Moto Museum	Museum
42	Education	Nkumbi International College	College and University	136	Transport	Mulamba Harbour	
43	Education	Nkwame Nkrumah University	College and University	137	Transport	Mulobezi Rail Line	
44	Education	Northern Technical College	College and University	138	Health	Mwachisompola Health Demo Zone	
45	Health	Occupation and Health board	Boards and Agencies	139	Education	Mwinlunga T.T.I	
46	Order	Parole Board	Statutory and Regulatory Bodies	140	Education	National Biosafety Authority	
47	Economic	Patents and Companies Registration Agency (PACRA)	Boards and Agencies	141	Construction	National Council for Construction	
48	Economic	Pensions and Insurance Authority	Statutory and Regulatory Bodies	142	Economic	National Economic Advisory Council	
49	Health	Pharmaceutical Regulation Authority	Statutory and Regulatory Bodies	143	Health	National Food and Drug Laboratory	
50	Order	Police Public Complaints Authority	Regulatory Body	144	Recreation	National Heritage Conservation Commission	Commission
51	Recreation	Provincial and District Sports Advisory Committees	Commission	145	Health	National HIV/AIDS/STI/TB Council	
52	Recreation	Railway Museum	Museum	146	Education	National Institute for Scientific & Industrial Research	
53	Construction	Road Development Agency	Boards and Agencies	147	Recreation	National Olympic Committee	
54	Transport	Road Traffic and Safety Agency	Boards and Agencies	148	Recreation	National Paralympic Committee of Zambia	
55	Transport	Road Transport and safety Agency	Boards and Agencies	149	Education	National Remote Sensing Centre	
56	Energy	Rural Electrification Authority	Regulatory Body	150	Economic	National Roads Fund Agency	
57	Education	Science & Technology Venture Capital Fund	Autonomous Fund	151	Education	National Science & Technology Council	
58	Economic	Securities and Exchange Commission	Commission	152	Recreation	National Sports Council of Zambia	
59	Environmental	Survey Control Board	boards and Agencies	153	Education	National Technology Business Centre	
60	Agriculture	Tabacco Board of Zambia	Statutory and Regulatory Bodies	154	Health	National Trust Fund for the Disable Persons	
61	Health	Tropical Disease Research Centre	Hospital	155	Recreation	National Youth Development Council	
62	Education	University of Zambia	College and University	156	Health	Ndola Central Hospital	
63	Education	University Teaching Hospital	College and University	157	Recreation	Notional Sports Council of Zambia (NSCZ)	
64	Recreation	Victoria Falls Field Museum	Museum	158	Health	Occupational Health and Safety Institute	
65	Energy	Water Resources Management Authority (WARMA)	Statutory and Regulatory Bodies	159	Recreation	Olympic Youth Development Centre	
66	Health	Zambia Blood Transfusion Service	Boards and Agencies	160	Internal Security	Police Messes	Boards and Agencies
67	Economic	Zambia Bureau of Standards	Boards and Agencies	161	Energy	Private Power Investment (OPPP)	
68	Agriculture	Zambia College of Agriculture-Monze	College and University	162	Health	Radiation Protection Authority	
69	Agriculture	Zambia College of Agriculture-Mpika	College and University	163	Economic	Revenue Appeals Tribunal	
70	Economic	Zambia Competition and Consumer Protection Commission	Commission	164	Education	Solwezi T.T.I	
71	Economic	Zambia Competition and Consumer Tribunal	Statutory and Regulatory Bodies	165	Recreation	Special Olympics Zambia	
72	Economic	Zambia Development Agency	Boards and Agencies	166	Recreation	Sports Associations	
73	Environmental	Zambia Environmental Management Agency	Boards and Agencies	167	Defence	Staff College Advisory	
74	Transport	Zambia Information and Communications Technology Authority	Statutory and Regulatory Bodies	168	Hospitality	State Lodge Farm	
75	Judiciary	Zambia Institute of Advanced Legal Education	College and University	169	Defence	Strategic Indicative Organ on Defense and Security	
76	Education	Zambia Institute of Business Studies & Industrial Practise	College and University	170	Hospitality	Support to National Housing Authority Low Cost Housing	
77	Education	Zambia Institute of Diplomacy and International Studies	College and University	171	Internal Security	Task Force of Corruption	
78	Education	Zambia Institute of Mass Communication Education Trust	College and University	172	Education	Teaching Council	
79	Judiciary	Zambia Law Development Commission	Commission	173	Education	Technical and Vocational Training	
80	Health	Zambia Medicines Regulatory Authority	Statutory and Regulatory Bodies	174	Education	Technical Maitenance Unit	
81	Defence	Zambia National Service Advisory Board	Boards and Agencies	175	Education	TEVETA	
82	Agriculture	Zambia National Tender Board	Boards and Agencies	176	Education	Thornpark Construction Training Centre	
83	Economic	Zambia Privatisation Agency	Autonomous Agency	177	Education	Ukwimi T.T.I	
84	Economic	Zambia Privatisation Trust Fund	Autonomous Fund	178	Local Government	UNZA M sc Spatial Planning Programme	
85	Recreation	Zambia Professional Boxing and wrestling Control Board	Boards and Agencies	179	Health	Vehicle Service Centre	
86	Economic	Zambia Public Procurement Authority	Regulatory Body	180	Water	Water Development Board	Boards and Agencies
87	Economic	Zambia Revenue Authority (ZRA)	Corporate Body	181	Water	Workers Compensation Fund Control Board	Boards and Agencies
88	Economic	Zambia Weights and Measures Agency	Boards and Agencies	182	Water	Zambezi River Authority	Statutory and Regulatory Bodies
89	Recreation	Zambia Wildlife Authority (ZAWA)	Statutory and Regulatory Bodies	183	Economic	Zambia Capital Enterprises	Statutory and Regulatory Bodies
90	Transport	ZASTI		184	Judiciary	Zambia Centre for Inter-Party Dialogue	
91		Barotse Royal Treaty Obligation		185	Economic	Zambia Chamber of Small and Medium Business Association	
92	Economic	Business Association		186	Education	Zambia Education Projects implementation Unit	
93	Health	Cancer Registry		187	Health	Zambia Flying Doctor Service	
94	Recreation	Chilenge House 394		188	Economic	Business Regulatory Review Agency	Boards and Agencies

G. STATE OWNED ENTERPRISES – PRELIMINARY LIST OF ENTITIES

#	Public Corporation	Sector	Shares held by GRZ (%)
1	African Reinsurance Corporation	Financial Services	IDC
2	Afrox Zambia Limited	Energy	30
3	Bank of Zambia	Financial Services	100
4	Contact Haulage Limited	Transportation & Logistics	100
5	Development Bank of Zambia (DBZ)	Financial Services	67
6	Engineering Services Corporation	Infrastructure	IDC 100
7	Indeni Petroleum Refinery Company Limited	Energy	IDC 100
8	Indo-Zambia Bank Limited	Financial Services	IDC 40
9	Industrial Development Corporation (IDC)	Other sector	100
10	Kagem Mining Limited	Mining	IDC 20
11	Kariba Mineral Limited	Mining	IDC 50
12	Lusaka South Multi-facility Economic Zone	Manufacturing	IDC 100
13	Lusaka Trust Hospital	Medical	IDC 50
14	Medical Stores Limited	Medical	IDC 100
15	MOFED (London) Limited	Transportation & Logistics	100
16	MOFED (Tanzania) Limited	Transportation & Logistics	100
17	Mpongwe Development Company	Agriculture	0,48
18	Mpulungu Harbour Corporation Limited	Transportation & Logistics	IDC 100
19	Mukuba Hotel Limited	Tourism	IDC 100
20	Mulungushi Textiles Limited	Manufacturing	IDC 100
21	Mulungushi International Conference Centre	Tourism	IDC 100
22	Mulungushi Village Complex Limited	Real Estate	IDC 100
23	Mupepetwe Engineering Company	Manufacturing	IDC 100
24	Nanga Farms PLC	Agriculture	IDC 14,27
25	National Airport Corporation Limited	Transportation & Logistics	100
26	National Airports Corporation	Transportation & Logistics	100
27	National Housing Authority	Housing	100
28	National Savings and Credit Bank	Financial Services	100
29	NIEC School of Business Trust	Education	IDC 100
30	Nitrogen Chemicals of Zambia Limited (NCZ)	Manufacturing	IDC 100
31	Tanzania Zambia Railway Authority (TAZARA)	Transportation & Logistics	50
32	Tazama Pipeline Limited	Energy	60
33	<i>Times of Zambia</i>	Information and Communications Technology	100
34	Times Printpak Zambia Limited	Information and Communications Technology	IDC 100
35	Zambia – China Mulungushi Textiles of Zambia	Manufacturing	40
36	Zambia Airways 2014	Transportation & Logistics	
37	Zambia Consolidated Copper Mines (ZCCM) – Investment Holdings (IH)	Mining	IDC 87,6
38	Zambia Daily Mail Limited	Information and Communications Technology	IDC 100
39	Zambia Education and Publishing House Limited	Information and Communications Technology	100
40	Zambia Electricity Supply Corporation Limited (ZESCO)	Energy	IDC 100
41	Zambia Forestry and Forests Industries Corporation (ZAFFICO)	Agriculture	IDC 100
42	Zambia International Trade Fair Limited	Tourism	IDC 100
43	Zambia National Broadcasting Corporation (ZNBC)	Information and Communications Technology	100
44	Zambia National Building Society	Infrastructure	100
45	Zambia National Commercial Bank (ZANACO) PLC	Financial Services	IDC 25
46	Zambia Postal Services Corporation (ZAMPOST)	Information and Communications Technology	100
47	Zambia Printing Company	Information and Communications Technology	IDC 100
48	Zambia Railways Limited (ZRL)	Transportation & Logistics	IDC 100
49	Zambia State Insurance Corporation (ZSIC) Group	Financial Services	IDC 100
50	Zambia State Lotteries Board	Entertainment	100
51	Zambia Telecommunications Company (Zantel) Limited	Information and Communications Technology	IDC 100
52	Zamcapital Enterprises Limited	Manufacturing	IDC 100
	List of Water and Sewerage Companies to reach their operating status:		
1	Chambeshi Water and Sewerage Company Limited (CHWSC)		
2	Eastern Water and Sewerage Company		
3	Kafubu Water and Sewerage Company (KWSC)		
4	Luapula Water and Sewerage Company (LpWSC)		
5	Lukanga Water and Sewerage Company Limited (LWSC)		
6	Lumapula Water and Sewerage Company		
7	Lusaka Water and Sewerage Company		
8	National Water and Sanitation Company (NWASCO)		
9	Nkana Water and Sewerage Company (NWSC)		
10	Nkana Water and Sewerage Company Limited		
11	North Western Water Supply and Sewerage Company Limited (NWWSSCL)		
12	Southern Water and Sewerage Company Limited		
13	Western Water and Sewerage Company		
14	Western Water and Sewerage Company		

H. CASH INFLOW BRIDGE TABLE(S) LINKING CHART OF ACCOUNTS CODES AND GFSM 2014 CLASSIFICATIONS (INCLUDING REPORT SPECIFIC LINE ITEMS)

65. Zambia Revenue codes are captured in the Chart of Accounts based on the components:

Digit position: 1, 2	Cash inflow type
Digit position: 3	Sub-inflow type
Digit position: 4, 5	Cash inflow account

66. The table below bridges the Zambian Chart of Accounts with the GFSM 2014 classification. In some cases, additional cash inflow accounts have featured in past annual reports. For the sake of completeness, these have been included in the table below and notated with a '-' in the column 'Cash inflow- Chart of Accounts code'.

67. Funding from bilateral or multilateral partners are coded with a default bridge in the table below, but should be evaluated on a case by case base to evaluate whether this concerns a current or capital grant, or whether this concerns a loan received. See GFSM 2014 codes 131, 132 and 3224.

68. The Zambian COA labeled 'Revenue' covers all cash inflows of the budget, this is thus more expansive than revenue alone.

Zambia Chart of Account Code	Description	GFSM Classification
	Revenue	1
	Taxes	11
	Taxes on income, profits and capital gain	111
	By individuals	1111
-	Advance Income Tax	1111
11150	Employed individuals	1111
11120	Individuals (self-employed)	1111
11140	Pay as You Earn	1111
-	Withholding Tax (Contractors)	1111
11170	Withholding Tax (Dividends)	1111
-	Withholding Tax (Foreign Contractors)	1111
11160	Withholding Tax (Rent, Interest and Royalties)	1111
11175	Withholding Tax (Lump Sum Payment)	1111
	By companies and corporations	1112
11130	Back Duty	1112
11110	Company Tax	1112
-	Mining Corporate Tax	1112
-	Mining Corporate Tax arrears	1112

Zambia Chart of Account Code	Description	GFSM Classification
-	Other company Tax	1112
-	Other Mineral Tax	1112
-	Windfall Tax	1112
-	Zesco Tax Arrears	1112
	Unallocable Tax	1113
	Taxes on payroll and work force	112
	Taxes on property	1131
11190	Mineral Royalty Tax	1136
	Taxes on goods and services	114
	General Taxes on goods and services	1141
	Value added	11411
11310	Domestic VAT	11411
11320	Import VAT	11411
	Sales Tax	11412
	Turnover and Other General Taxes on goods and services	11413
-	201/001 Equity levy	11413
	Taxes on financial and capital transactions	11414
11180	Property Transfer Tax	11414
	EXCISES	1142
11265	Estreated Deposits	1142
11255	Excise Duty - Airtime	1142
-	Excise Duty - Carbon	1142
-	Excise Duty - Gases	1142
-	Excise Duty – Bags and sacks	1142
11220	Excise Duty - Cigarettes	1142
11230	Excise Duty - Clear Beer	1142
-	Excise Duty - Cosmetics	1142
-	Excise Duty - Cotton	1142
-	Excise Duty – Cooper Concentrates	1142
11225	Excise Duty - Opaque Beer	1142
11235	Excise Duty - Hydro-Carbon Oils	1142
-	Excise Duty - Plastic	1142
-	Excise Duty – Sacks and Bags	1142
-	Excise Duty - Scrap Metal	1142
11215	Excise Duty - Soft Drinks	1142

Zambia Chart of Account Code	Description	GFSM Classification
11240	Excise Duty - Spirits	1142
-	Excise Duty - Sugar	1142
-	Excise Duty - Timber	1142
11245	Excise Duty - Pipe Tobacco	1142
-	Excise Duty - Tires	1142
11210	Excise Duty - Motor Vehicles	1142
-	Excise Duty - Water	1142
11250	Excise Duty - Wine	1142
11278	Excise Duty ZESCO	1142
	Excise Duty – Electrical Energy	1142
11280	Fuel Levy	1142
12901	Stamp duty	1142
11258	Surtax - Opaque Beer	1142
	Profit on fiscal monopolies	1143
	Taxes on specific services	1144
-	Betting and lottery board	1144
	Taxes on use of goods and on permission to use goods	1145
	Motor Vehicles Taxes	11451
11285	License - Motor Vehicles	11451
12270	Road Traffic Collections	11451
12948	Road Services Charges	11451
11275	Road Toll-RTSA	11451
	Other Taxes on use of goods and on permission to use goods	11452
-	Money Lenders Licenses	11452
-	CCPC Collections	11452
12230	Casino License	11452
12260	Licenses for private radio and TV Stations	14452
12363	Consent Fees	11452
-	Entertainment Tax	11452
12210	ERB License Fees	11452
12285	Fish Licenses	11452
12220	Hotel License Fees	11452
11272	License Fees	11452
12299	Other Licenses	11452
12399	Other Fees	11452
-	PACRA Licenses	11452
-	ZEMA Licenses	11452

Zambia Chart of Account Code	Description	GFSM Classification
-	Radio and TV Licenses	11452
-	Renewal of Licenses	11452
-	Fees and Surface Rental Charges	11452
12240	Firearms License	11452
	Other Taxes on Goods and Services	1146
	TAXES ON INTERNATIONAL TRADE + TRANSACTIONS	115
	Customs and Other Import Duties	1151
11205	Customs Duty	1151
11282	Mineral Import Tax	1151
-	Sales of Revenue Stamps	1151
	Taxes on exports	1152
-	Export Duty- Copper Concentrates	1152
-	Export Duty- Cotton Seeds	1152
12290	Import and Export Permit	1152
-	Tourism Levy	1152
	Profits of export or import monopolies	1153
	Exchange profits	1154
	Exchange taxes	1155
	Other taxes	116
	Social contribution	12
11185	Medical Levy	1214
-	Pensions	1212
	GRANTS	13
	From Foreign Governments	131
	Current	1311
14150	Denmark	1311
-	DFID Health	1311
14175	Finland	1311
14130	Germany	1311
14160	India	1311
14165	Ireland	1311
-	Japan Education	1311
14170	Netherlands	1311
-	Netherlands REA	1311
14145	Norway	1311
-	PEMFA-various donors	1311
-	Regional Trade Facilitation	1311
14135	Russia	1311

Zambia Chart of Account Code	Description	GFSM Classification
-	Saudi Arabia	1311
-	SIDA REA	1311
14140	Sweden	1311
-	Sweden REA	1311
-	UK/DFID	1311
-	Capital	1312
-	Australia	1312
14110	Canada	1312
-	Canada/CIDA-Variou s Projects	1312
14155	China	1312
-	Dannida/Netherlands	1312
-	Denmark/Dannida-Variou s Projects	1312
-	DUTCH	1312
-	Finland/Finnida-Variou s Projects	1312
14115	France	1312
-	Germany Projects	1312
-	GTZ- Projects	1312
-	Ireland-Variou s Projects	1312
-	Italy-Variou s Projects	1312
14105	Japan	1312
-	JGSP	1312
-	KFW	1312
-	Multi at Fund	1312
-	Netherlands-Variou s Projects	1312
-	NORAD /GTZ	1312
-	Norway Government	1312
-	SIDA-Variou s projects	1312
-	SNV	1312
14140	Sweden	1312
14120	United Kingdom	1312
14125	United States	1312
-	UPND Netherlands	1312
-	Various Donors	1312
	From International Organizations	132
	Current	1321
-	EDF	1321
-	EU- Health	1321
14230	European Union	1311
-	GLOBAL FUND	1321
-	UNDP	1321

Zambia Chart of Account Code	Description	GFSM Classification
-	UNFPA	1321
-	USAID	1321
14220	World Bank	1321
	Capital	1322
-	ADB-Technical Assistance and Training	1322
-	ADF	1322
-	AFDB	1322
-	capital	1322
-	COMESA	1322
-	EC	1322
-	EU Various projects	1322
-	EU Mining	1322
-	EU Roads	1322
-	GEF	1322
-	IDA/SIDA	1322
-	International agric Ass. Exchange	1322
-	NORDIC Development Fund	1322
-	SADC	1322
-	UN Systems	1322
-	UNICEF	1322
-	World Bank	1322
	From Other General Govt	133
-	Basket Funding - Commerce Trade & Industry	1311
-	Basket Funding - local Govt & Housing	1311
-	Basket Funding - Tourism Env. & natural Res.	1311
-	SWAPS- Education	1311
-	SWAPS- Health	1311
	Other Revenue	14
	Property income	141
	Interest	1411
12510	Interest on Bank Accounts	1411
-	Co-Operatives	1411
-	Debt to GRZ	1411
-	FDCF	1411
-	Govt. Bodies	1411
12530	Interest on Loans to Institutions - Companies and Corporations	1411
-	Interest on late payment	1411
-	Joint Consolidated Fund	1411
-	Local Authorities	1411
12520	Interest on Staff Loans - Motor car, Households and Refrigerators	1411
-	Other Govt + Foreign Bodies	1411

Zambia Chart of Account Code	Description	GFSM Classification
-	Other Specified Loans	1411
-	Reserve Surplus and sinking Funds	1411
12540	Interest on Loans to Institutions - Statutory Bodies	1411
-	TDCF Loan Repayments	1411
12599	Other Interests	1411
	Commissions	1411
-	Commission on 3rd party micro-financing	1411
	Dividends	1412
-	Bank of Zambia (Dividends)	1412
-	Companies and Corporation	1412
12913	Dividends	1412
-	Parast. Organi. Dividend/equi.	1412
-	State Lottery of Zambia	1412
	Rent	1415
12325	Forestry Revenue	1415
12918	Ground Rent	1415
12250	Mining License	1415
-	Royalties	1415
-	Rent of Land	1415
-	ZICTA License Fees	1415
	Sales of good and services	142
	Sales of market establishments	1421
-	Fishing and Game Reserve	1421
-	Hurbert Young Hostel Receipts	1421
-	Ilege Hotel Receipts	1421
12330	Lundazi Castle Hotel	1421
12375	Maritime and Inland Waterways Fees	1421
-	Mining Revenue	1421
12395	Passenger Service Charges	1421
12396	Civil Aviation	1421
-	Tourism Enterprises	1421
-	Tutory Bodies	1421
-	Water Rate	1421
-	Weighbridge Charges	1421
	Administrative Fees	1422
11270	Accounting Fees	1422
12370	Air Service Permit Fees	1422
12301	Assize Fees	1422
12394	Audit Fees	1422
12373	Aviation and Landing fees	1422
-	Consideration fees	1422

Zambia Chart of Account Code	Description	GFSM Classification
-	Consent Fees	1422
-	Control of Government Transport	1422
12343	Court Fees	1422
12355	Document Fees and Registration Fees - Lands	1422
12348	Factory Fees	1422
12915	Fees and surface rental charges	1422
12398	Finger prints	1422
12318	Immigration fees and charges	1422
12397	Inspection Fees	1422
-	Interpol	1422
12310	Import Declaration Fee	1422
-	Levy on Guaranteed Loans	1422
12383	Media Fees	1422
12328	National Parks and Trophy Hunting	1422
12323	National Registration, Births and Deaths	1422
12399	Other Fees	1422
-	Other Fees - Agriculture	1422
12320	Passports	1422
-	Passports (Foreign)	1422
-	Preparation Fees	1422
12305	Registration Fees	1422
12338	Registration of Private Colleges	1422
-	Registration Fees - Works	1422
-	Registration Fees- Agriculture	1422
12335	Registration of Private Schools	1422
12387	Registration of Societies	1422
12280	Renewal of certificates	1422
12360	Survey Fees	1422
12390	TDI (Foreign)	1422
12377	Valuation Fees	1422
12368	Veterinary Fees	1422
12392	VISA (Foreign)	1422
12365	Water Board Fees	1422
-	Zambia Bureau of Standards (ZABS)	1422
-	Zambia Weights & Measures (ZWM)	1422
	Incidental Sales	1423
12350	Administrator Generals Fees	1423
-	Computer Services	1423
12410	Education Levy	1423
12380	Education User Fees	1423
12340	Educational and Occupational Assessment Fees	1423

Zambia Chart of Account Code	Description	GFSM Classification
12958	Energy and Water Development	1423
12333	Entry Fees and Sale of Crafts	1423
-	Film Censorship	1423
-	Fishing Craft (sale +repair of fishing Boat)	1423
12953	Hire of Plant and Equipment	1423
12955	Hire of Dance Troupes	1423
12313	Independence Stadium Collections	1423
12376	Information Services	1423
-	International Studies	1423
12908	Legal Aid Contributions	1423
12345	Library services	1423
-	Library Subscription + Sale of Sel judg.ts	1423
-	Local Govt Service Charges	1423
-	Local Govt. Training Institute	1423
12315	Lotti Sports	1423
12379	Medical User Fees	1423
12903	Military revenue	1423
-	Money lenders' license	1423
12389	National Archives	1423
12385	News Services	1423
12950	Office equipment and maintenance services	1423
12499	Other Levies	1423
12308	Patents, Designs and Trade Marks	1423
12930	Plant quarantine and phytosanitary services	1423
12305	Registration fees	1423
-	Rental Fees	1423
12943	Printing Supplies	1423
-	Sale of Badges	1423
12905	Sales of Community Development materials	1423
12378	Meteorological Collections	1423
-	School form Receipts	1423
-	Stale Checks	1423
12381	Supplier registration Fees	1423
-	Shredded paper	1423
12927	Water Boring Re-Imbursement	1423
11268	Warehouse Rent	1423
-	Rent House	1423
12920	Rent of Government premises	1423
-	Rent of Govt properties	1423
12923	Rent of properties abroad	1423
12910	Rents of Residential Properties	1423

Zambia Chart of Account Code	Description	GFSM Classification
11260	Rummage Sales	1423
12965	Proceeds from Sale of Produce and Livestock	1423
12963	Proceeds from Sale of Fish	1423
12968	Sale of Publications and Services	1423
-	Seed Sales	1423
-	Sale of Maize	1423
-	Sale of Crops	1423
-	Fertilizer Recoveries/Sales	1423
12945	Flower sales	1423
-	Sundry Receipts	1423
-	Zasti collection	1423
	Fines, Penalties and Forfeits	143
12120	Admission of Guilt Fine	143
12110	Fines of Court	143
12199	Other Fines	143
-	Police Collections	143
11262	Fines	143
12960	Damage of Government Property	143
-	Damage to GRZ Vehicles	143
-	Surcharge on Damage	143
-	Miscellaneous and unidentified revenue	144
-	Current	1441
12999	Miscellaneous	14412
-	Exceptional Revenue	14412
-	Housing Allowance Recoveries	14411
11199	Other Revenue	14412
	Capital	1442
11299	Other Revenue	1442
-	Insurance and Standardized Guarantee Schemes	1451
-	Insurance Premium Levy	14511
	Net Worth and its Changes	3
	Non-Financial Assets	31
-	Sales of Capital assets	3112
-	Sale of P/Holder Vehicles	3112B
12935	Proceeds from Sale of government vehicles	3112B
12940	Proceeds from Sale of Plant and Equipment	3112B
-	Sale of Office Equipment	3112B
-	Sale of Government Property	3113B
12925	Proceeds from Sale of properties	3113B
-	Proceed from Sale of property-ministry of foreign affairs	3113B

-	Financing	33
-	Financing (Domestic)	331
-	Treasury Bills	3313
-	Government Bonds	3313
-	Bank of Zambia	3314
-	HIPC/MDR Resource	3324
-	Financial Institutions	3314
-	Promissory Note	3313
-	Other Loans	3314
-	Privatization Funds	3215A
-	Sale of Mofed Ltd	3215A
-	Non-Tax Arrears	3218
-	Financing (External)	332
-	ADB OTHER PROJ	3324
-	ADB/ADF	3324
-	ADB/ADF/FINNIDA	3324
-	ADB/TAF	3324
-	BADEA	3324
-	BADEA/KUWAIT	3324
-	Deutsche Bank	3324
-	DEV. BANK OF SOUTH AFRICA	3324
-	EXIM BANK CHINA	3324
-	IAEA	3324
-	IDA OTHER PROJ.	3324
-	IDA/ADSP	3324
-	IDA/IFAD	3324
-	IDA/SIDA	3324
-	IFAD - VARIOUS PROJECTS	3324
14210	International Monetary Fund	3324
-	KUWAIT/FUND-KFAED	3324
-	NORDIC DEV. FUND	3324
-	OPEC	3324
-	Sovereign Bond	3324
-	United Bank for Africa (UBA)	3323
14220	World Bank	3324

I. CASH OUTFLOW BRIDGE TABLE(S) LINKING CHART OF ACCOUNTS CODES AND GFSM 2014 CLASSIFICATIONS (INCLUDING REPORT SPECIFIC LINE ITEMS)

69. Zambia 'Expenditure' codes are captured in the Chart of Accounts (CoA) based on the components:

Digit position: 1, 2	Cash Outflow type
Digit position: 3	Sub-Outflow type
Digit position: 4, 5	Cash Outflow account

70. The table below bridges the Zambian CoA with the GFSM 2014 classification. In some cases, additional cash outflow accounts have featured in past annual reports. For the sake of completeness, these have been included in the table below and notated with a '-' in the column 'Cash Outflow- Chart of Accounts code'.

71. Grants are coded with a default bridge in the table below, but should be evaluated on a case by case base to evaluate whether this concerns a current or capital grant. See *GFSM 2014* (code 26). Goods and services expenses accrued are coded 22 by default. These will need to be evaluated if these expenses accrued in the past can be recorded as such together with Other Accounts Payable (3318). Loans to institutions (3314) and Other investments (3315) should be evaluated on a case-by-case basis whether a capital grant element (2632 or 2822) should be recorded.

72. The Zambian CoA labeled 'Expenses' covers all cash outflows of the budget; thus, this is more expansive than expenses alone.

Zambia Chart of Account Code	Description	GFSM Classification
	Expense	2
	Compensation of employees	21
	Wages and Salaries	211
210000	Personal Emoluments - Other	211
211000	Personal Emoluments - Contractual Salaries	211
211110	Super scale	211
211120	Salaries Div. I	211
211130	Salaries Div II	211
211140	Salaries Div III	211
211150	Contractual Salaries	211

Zambia Chart of Account Code	Description	GFSM Classification
211160	Salaries - Locally Engaged staff	211
211170	Personal Emoluments - Other	211
211180	Other Salaries and wages	211
211210	Salaries Div. I - Teaching Service	211
211220	Salaries Div. II - Teaching Service	211
211230	Salaries Div. III - Teaching Service	211
211240	Salaries - Part time	211
211301	Salaries - Settlement of Outstanding Bills	211
212010	Wages CEs	211
212020	Other Wages	211
212099	Other Wages	211
213110	Retention Allowance	211
213120	Special Education Allowance	211
213130	Rural Hardship Allowance	211
213140	Extra Duty Allowance	211
213160	Double Class Allowance	211
213166	Flexible Allowances	211
213170	Other Flexible Allowances	211
213199	Flexible Allowances	211
213201	Cash in Lieu of Leave Div.I	211
213203	Cash in Lieu of Leave Div. II	211
213205	Cash in Lieu of Leave Div.III	211
213207	Cash in Lieu of Leave - Teaching Service	211
213209	Cash in Lieu of Leave CE's	211
213211	Commuted Night Duty Allowance	211
213213	Overtime Div. II	211
213215	Overtime Div. III	211
213217	Overtime CE's	211
213219	Commuted Overtime	211
213220	Fixed Allowances	211
213221	Fixed Allowances	211
213223	Operation Allowance	211
213227	Responsibility Allowance	211
213229	Instructors Allowance	211
213230	Fixed Allowances	211
213231	Machine Allowance	211
213233	Shift Allowance	211

Zambia Chart of Account Code	Description	GFSM Classification
213237	Trade Allowance	211
213241	Bandsman Allowance	211
213245	Dog Handler Allowance	211
213247	Long Service Bonus	211
213249	Traveling on Leave	211
213251	Representation Allowance	211
213253	Cost of Living Allowance	211
213255	Entertainment Allowance	211
213257	Bomb disposal allowance	211
213259	On call allowance	211
213260	Fixed Allowances	211
213265	Cycle allowance	211
213267	Transport allowance	211
213269	Risk allowance	211
213271	Housing Allowance	211
213273	Spouse Allowance	211
213275	Contract Gratuity	211
213277	Inducement Allowance	211
213279	Education Allowance	211
213280	Other Allowances	211
213281	Housing Allowance Teaching Service	211
213283	Extra Accreditation Allowance	211
213285	Fixed Allowances	211
213286	Constituency Allowances	211
213288	Fuel Allowance	211
213289	Fixed Allowances	211
213290	Fixed Allowances	211
213291	Water Allowance	211
213292	Acting allowance	211
213293	Settling in Allowance	211
213294	Utility Allowance	211
213295	Disturbance Allowance	211
213299	Other Fixed Allowances	211
214030	Personnel Related Costs	211
214091	Personnel Related Costs	211
214301	Civil Service Restructuring	211
214303	Restructuring Costs - Local Authorities Restructuring	211
214305	Restructuring Costs - Grant Aided Institutions Restructuring	211

Zambia Chart of Account Code	Description	GFSM Classification
214306	Restructuring Costs - Decentralization Costs	211
214991	Other Personnel Related Costs	211
217000	Other Personal Emoluments	211
218110	Other Personal Emoluments	211
	Employers' social contributions	212
214140	Other Statutory Contributions	2121
214210	Statutory Contributions - Nation Pension Scheme Authority	2121
214220	Public Service Pensions Fund Board	2121
214240	Other Statutory Contributions	2121
214299	Other Statutory Contributions	2121
	Use of goods and services	22
214110	Water Charges	22
214120	Electricity Charges	22
214130	House Maintenance	22
214150	Furniture Maintenance	22
214160	House Rentals	22
214170	Security and Care taking	22
214180	Housing Costs	22
214230	Workman's Compensation	22
220110	Suppliers of goods and services	22
220161	Agriculture Supplies	22
220299	Accrued Expenses	22
221001	Office Costs	22
221010	Office Material	22
221011	Office Costs	22
221018	Office Costs	22
221020	Telephone, Fax, Telex, Radio (Charges and Maintenance)	22
221021	Office Costs	22
221022	Office Costs	22
221023	Office Costs	22
221024	Office Costs	22
221029	Office Costs	22
221030	Internet charges	22
221040	Postal Charges	22
221050	Computer and Peripheral Costs	22
221060	Maintenance of Office Equipment	22
221065	Office Costs	22

Zambia Chart of Account Code	Description	GFSM Classification
221070	Machine spare parts	22
221080	Data Processing Services	22
221081	Office Costs	22
221090	Books, Magazines, Newspapers, Information, Documents	22
221092	Office Costs	22
221093	Office Costs	22
221099	Other Office Costs	22
221100	Other Office Costs	22
221110	Office Costs	22
221210	Electricity Bills accrued*	22
221220	Water Bills Accrued*	22
221230	Telephone bills Accrued*	22
221240	Rentals accrued*	22
221299	Other accrued expenses*	22
221301	Office Costs	22
221501	Office Costs	22
221505	Office Costs	22
222000	Building, Repair and Maintenance Costs	22
222004	Building, Repair and Maintenance Costs	22
222010	Rentals for Buildings	22
222020	Water and Sanitation Charges	22
222030	Electricity Charges	22
222040	Building Maintenance (Consumables, CI and other)	22
222045	Building, Repair and Maintenance Costs	22
222050	Office furniture and Fittings (Maintenance)	22
222070	Security and Care taking Charges	22
222080	Taxes, Rates and Levies	22
222090	Other Building Repairs	22
222099	Other Operational Expenses	22
222160	Building, Repair and Maintenance Costs	22
222299	Building, Repair and Maintenance Costs	22
222515	Building, Repair and Maintenance Costs	22
223010	Petrol, Oil and Lubricants	22
223020	Servicing (Other Consumables)	22
223030	Spare Parts	22
223040	Tires	22
223050	Repairs	22
223066	Plant, Machinery, Vehicle Running and Maintenance Costs	22

Zambia Chart of Account Code	Description	GFSM Classification
223070	Licenses and Taxes	22
223080	Toll Fees	22
223090	Parking Fees	22
223099	Other Plant, Machinery, Vehicle Running and Maintenance Costs	22
223140	Plant, Machinery, Vehicle Running and Maintenance Costs	22
223210	Plant, Machinery, Vehicle Running and Maintenance Costs	22
223278	Plant, Machinery, Vehicle Running and Maintenance Costs	22
223299	Plant, Machinery, Vehicle Running and Maintenance Costs	22
224000	Other Administrative Operating Costs	22
224015	Other Administrative Operating Costs	22
224020	Tool Allowance	22
224030	Meal Allowance	22
224040	Uniform Allowance	22
224045	Other Administrative Operating Costs	22
224050	Repatriation Allowance	22
224060	Boards and Committees Allowances	22
224070	Loss of Public Money/Stores	22
224090	Other Costs	22
224099	Other Costs	22
224110	Other Administrative Operating Costs	22
224120	Other Administrative Operating Costs	22
224130	Other Administrative Operating Costs	22
224499	Other Administrative Operating Costs	22
225000	Requisites	22
225001	Hand Tools and Equipment	22
225003	Dental Material	22
225005	Protective Wear, Clothing and Uniforms	22
225008	Blood Bank Materials	22
225009	Requisites	22
225010	Drugs, Vaccines	22
225015	Medical Supplies (Except Drugs & Vaccines)	22
225018	Surgery Materials	22
225020	X-ray Materials	22
225023	Material and Appliances for the Sick	22
225025	Road Maintenance Materials	22
225028	Animal Production and Health	22
225029	Insecticides	22
225030	Agricultural Supplies	22

Zambia Chart of Account Code	Description	GFSM Classification
225033	Veterinary Materials	22
225035	Broadcasting Material	22
225038	Survey and Mapping	22
225040	School Requisites	22
225043	Laboratory Material	22
225045	Medical Stationery	22
225048	Water Treatment Chemicals	22
225050	Identification Licenses	22
225062	Requisites	22
225090	Other Purchases	22
225099	Other Purchases	22
226001	Consultancy, Studies, Fees, Technical Assistance	22
226003	Audit fees	22
226004	Accounts and Audit Services Expenses	22
226005	Printing	22
226006	Services	22
226008	Advertisement and Publicity	22
226010	Technical Equipment Repair & Maintenance	22
226012	Agricultural Services	22
226013	Transportation	22
226015	Traditional Ceremonies	22
226018	Official Entertainment	22
226020	Public Functions and Ceremonies	22
226023	Shows and Exhibits	22
226025	State Visits	22
226028	State Funerals	22
226030	Accommodation	22
226033	Expenses of Boards and Committees	22
226035	Hire of Motor Vehicles	22
226038	Commission of Inquiry	22
226045	Cultural Promotion	22
226048	Census and Statistical Survey Expenses	22
226050	Population and Communication	22
226053	Welfare and Recreation	22
226055	Energy Conservation	22
226058	Research and Feasibility Studies	22
226060	Labor Day Expenses and Awards	22

Zambia Chart of Account Code	Description	GFSM Classification
226063	Hire of Plant and Equipment	22
226065	Operations	22
226066	Operations (PRSP)	22
226068	Court Sessions	22
226070	Cycle Maintenance - Regravelling and Resealing	22
226073	Medical Fees/Charges	22
226075	Medical Fees/Charges Abroad	22
226076	Aviation Services	22
226078	Conferences, Seminars and Workshops	22
226079	Rescue/Fire Security Services	22
226080	Investigations	22
226083	Bank Charges	22
226087	Other Operational Expenses	22
226089	Witness Fees	22
226090	Other Services	22
226099	Other Services	22
226180	Services	22
227020	Other Services	22
227030	Travel Expenses	22
227040	Travel Expenses	22
227050	Travel Expenses	22
227110	Road, Rail and Air Fares	22
227120	Accommodation Charges	22
227130	Allowances - Travel Exchange	22
227135	Out of Pocket Allowances	22
227140	Kilometer Allowances	22
227150	Petrol, Oil and Lubricant	22
227160	Airport Charges	22
227170	Presidential Travel	22
227180	Travel Expenses Within Zambia	22
227190	Other Travel Expenses Within Zambia	22
227199	Other Travel Expenses Within Zambia	22
227210	Road, Rail and Air Fares	22
227220	Accommodation Charges	22
227230	Allowances Foreign	22
227240	Kilometer Allowances	22
227250	Petrol, Oil and Lubricants	22
227260	Airport Charges	22

Zambia Chart of Account Code	Description	GFSM Classification
227270	Visas	22
227280	Presidential Travel	22
227290	Other Travel Expense	22
227299	Other Travel Expenses Outside Zambia	22
227613	Travel Expenses	22
227740	Travel Expenses	22
228099	Training	22
228110	Training Allowances	22
228120	Training and Education Charges	22
228125	Facilitation Allowances	22
228130	Workshops, Seminars and Conferences	22
228140	Road, Rail and air Fares	22
228150	Other Training Expenses & Staff Development within Zambia (<= 6 Months)	22
228210	Training Allowances	22
228220	Training and Education Charges	22
228225	Facilitation Allowances	22
228230	Workshops, Seminars and Conferences	22
228240	Road, Rail and Air Fares	22
228250	Other Expenses	22
228310	Training Allowances	22
228320	Training and Education Charges	22
228350	Road, Rail and Air Fares	22
228360	Other Expenses	22
228390	Long term training & Staff Development within Zambia (> 6 Months)	22
228399	Other Expenses	22
228410	Training Allowances	22
228420	Training and Education Charges	22
228440	Road, Rail and Air Fares	22
228450	Other Expenses	22
228490	Long term training & Staff Development outside Zambia (> Months)	22
228499	Other Expenses	22
228510	Registration	22
228520	Subscriptions	22
228530	Other Operational Expenses	22
228599	Other Registration and Subscriptions	22
228610	Medical Charges Within Zambia	22

Zambia Chart of Account Code	Description	GFSM Classification
228620	Medical Charges Outside Zambia	22
228630	Other Medical Costs	22
228710	Other Expenses	22
228999	Other Training Expenses	22
229020	Witness Fees	22
229040	Penalties (Court Cases)	22
229050	Legal Fees	22
231050	Other Costs	22
281010	Constitutional Emoluments	22
281020	Other Constitutional	22
282010	Secretarial Allowances	22
282020	Legal Costs	22
282050	Fuel Allowance	22
282060	Other Constitutional Expenditure	22
282099	Other Allowance Constitutional	22
283010	Secretarial Allowance	22
283050	Fuel allowance	22
283090	Water Allowance	22
283099	Other Allowances Constitutional Posts	22
284010	Statutory Expenditure	22
285010	Constitutional & Statutory Expenditure	22
285110	Constitutional & Statutory Expenditure	22
289811	Statutory Expenditure	22
291020	Witness Fees	22
291040	Penalties (Court Cases)	22
291050	Legal Fees	22
291200	Constitutional & Statutory - Litigation	22
291220	Non-Constitutional Expenditure	22
291250	Non-Constitutional Expenditure	22
291301	Settlement of Outstanding Bills - Legal Costs	22
292010	Legal Costs	22
293050	Constitutional & Statutory Expenditure	22
293090	Constitutional & Statutory Expenditure	22
293099	Constitutional & Statutory Expenditure	22
294010	Statutory Expenditure	22
299990	Constitutional & Statutory - Office Expenses	22
299999	Constitutional & Statutory - Provisions	22

Zambia Chart of Account Code	Description	GFSM Classification
311209	Loose Tools	22
311210	Marine Equipment	22
311212	Solar Equipment	22
311216	Leased Motor Vehicles	22
311233	Leased Motor Vehicles	22
311303	Telephone, Fax, Telex, Radio	22
311307	Telephone, Fax, Telex, Radio	22
312201	Material and supplies	22
331301	Other services	22
333126	Other Services	22
411110	Suppliers of goods and services	22
411180	Contractors	22
	Consumption of fixed capital	23
231015	Depreciation on Motor vehicles	23
231030	Depreciation on plant and machinery	23
232040	Depreciation on leased computers and peripherals	23
	Interest	24
241030	Interest on Bilateral Relations	241
241050	Service Fee Charges - Bilateral Relations	241
242010	Interest on Bilateral	241
242099	Interest on Other External Debt	241
240000	Financial Charges	242
241001	Interest on loans - Multilateral Relations	242
241002	Interest on Loan - Domestic	242
241040	Interest on Other debts	242
241060	Service Fee Charges - Multilateral Relations	242
242020	Interest on Multilateral	242
242030	Interest on other investments of Government Institutions	242
243010	Financial Charges	242
243020	Interest on Finance	242
243330	Interest on Loan	242
245010	Financial Charges	242
249010	Contractual Penalties	242
249020	Interest on finance leases	242
249031	Financial Charges	242
249032	Financing Costs	242
249903	Other Financial Charges	242

Zambia Chart of Account Code	Description	GFSM Classification
243028	Listing Costs of Government Securities	242
249028	Listing Costs of Government Securities	242
241010	Interest on Treasury Bills	243
241018	Interest on Domestic Debt	243
241020	Interest on Domestic Debt	243
	Subsidies	25
271010	Subsidies to Non-Financial Public Enterprises	251
274010	Other Subsidies	251
279901	Other Subsidies	251
279910	Other Subsidies	251
	Grants	26
261030	Grants to Non-Governmental Organizations	2621
262010	Grants to Non-Governmental organizations	2621
267010	Contributions to international organizations	2621
260000	Grants & Other Payments	2631
261010	Grants to Government agencies	2631
261020	Grants to Local Authorities	2631
262020	Grants to Non-Government	2631
263040	Grants to Chiefs	2631
263050	Grants and Other Payments	2631
264010	Grants to Institutional Revolving Funds	2631
265010	Other Grants	2631
266010	Funding to Government	2631
266099	Transfers to Government Units	2631
	Social Benefits	27
291010	Compensation and Awards	271
291210	Compensation and Awards	271
411430	Compensation and Awards	271
225013	Drugs for HIV and AIDS	272
226043	Relief, Repatriation and Burial of Destitute	272
226044	Award Presentations	272
229010	Compensation and Awards	272
251010	Death on duty benefit	272
251020	Burial benefit	272
251030	Social Assistance Benefits	272
251099	Other Social Benefits	272
251160	Compensation and Awards	272
252040	Social Assistance Benefits - Other	272

Zambia Chart of Account Code	Description	GFSM Classification
263030	Welfare, aid, assistance and relief	272
229030	Retrenched Claims	273
281030	Retrenched Claims	273
291030	Retrenched Claims	273
	Other Expenses	28
224012	Bad Debts	5204
228340	Bursaries Award	2821
228430	Bursaries Award	2821
263020	Scholarships	2821
221095	Insurance - Other	2831
223060	Insurance	2831
226040	Insurance - Technical Equipment	2831
222060	Insurance for Buildings	2832
	Net Worth and its Changes	3
	Non-Financial Assets	31
	Fixed Assets	311
229100	AUC- Buildings and Structures	3111A
229101	AUC- Residential Buildings	3111A
229102	AUC-Office Buildings	3111A
229108	Industrial Buildings	3111A
229199	AUC-Other Buildings and Structures	3111A
229401	Dams	3111A
300201	Buildings and Structures	3111A
311101	Residential Buildings	3111A
311102	Office buildings	3111A
311103	Fixtures and fittings	3111A
311107	Hospitals, Clinics and Health Centers	3111A
311108	Industrial buildings	3111A
311109	Residential Buildings	3111A
311110	Office buildings	3111A
311118	Office Buildings	3111A
311119	Other Buildings	3111A
311123	Buildings and Structures	3111A
311130	Buildings and Structures	3111A
311199	Buildings and Structures	3111A
229103	AUC-Fixtures and Fit	3112A
310000	CAPEX-Movable Assets	3112A

Zambia Chart of Account Code	Description	GFSM Classification
310125	Non-Financial Assets	3112A
310126	Non-Financial Assets	3112A
311111	Fixtures and fittings	3112A
311201	Earth Moving Machinery	3112A
311202	Cranes	3112A
311203	Air Conditioning Equipment	3112A
311204	Elevators	3112A
311205	Electrical and Electronic Equipment	3112A
311206	Medical Equipment	3112A
311207	Laboratory and Scientific Equipment	3112A
311208	Agriculture Equipment	3112A
311211	Camping Equipment	3112A
311213	Industrial Equipment	3112A
311218	Earth Moving Machinery	3112A
311219	Cranes	3112A
311220	Air Conditioning Equipment	3112A
311222	Electrical and Electronic Equipment	3112A
311223	Medical Equipment	3112A
311224	Laboratory and Scientific Equipment	3112A
311225	Agriculture Equipment	3112A
311226	Loose Tools	3112A
311230	Industrial Equipment	3112A
311236	Plant, Machinery and Equipment	3112A
311290	Plant, Machinery and Equipment	3112A
311298	Other Machinery and Equipment	3112A
311299	Other Machinery and Equipment	3112A
311300	Office Equipment	3112A
311301	Computers, Peripherals, Equipment	3112A
311302	Communication Equipment	3112A
311304	Refrigerator, TV, VCR, Cameras, Air Conditioners	3112A
311305	Computers, Peripherals, Equipment	3112A
311306	Communication Equipment	3112A
311308	Refrigerator, TV, VCR, Cameras	3112A
311398	Other Office Equipment	3112A
311399	Other Office Equipment	3112A
311501	Office Furniture	3112A
311502	Residential Furniture	3112A

Zambia Chart of Account Code	Description	GFSM Classification
311503	School Furniture	3112A
311504	Hospital Furniture	3112A
311505	Office Furniture	3112A
311506	Residential Furniture	3112A
311507	School Furniture	3112A
311508	Hospital Furniture	3112A
311601	Land Equipment	3112A
311602	Air Equipment	3112A
311701	Bicycles	3112A
311702	Motor Cycles <= 125cc	3112A
311703	Motor Cycles Over 125cc	3112A
311704	Motor Vehicles <= 3500kg	3112A
311705	Motor Vehicles Over 3500 Kg but Less than 16000Kg	3112A
311706	Heavy Duty Vehicles? 16000Kg	3112A
311707	Bicycles	3112A
311708	Motor Cycles? =125cc	3112A
311709	Motor Cycles ?125cc	3112A
311710	Motor Vehicles? = 3500kg	3112A
311711	Motor Vehicles over 3500 Kg? = 16000Kg	3112A
311801	Ambulances	3112A
311803	Graders	3112A
311804	Ambulances	3112A
311809	Assets under Construction	3112A
311899	Other Specialized vehicles	3112A
229104	AUC-Schools	3113A
229105	AUC-Colleges	3113A
229106	AUC-University	3113A
229107	AUC-Hospitals, Clinics and Health Centers	3113A
229109	Other Infrastructure Development Costs	3113A
229404	Produced Assets	3113A
229405	State highway bridges	3113A
229406	Full Road Regravelling	3113A
229407	Upgrading, Rehabilitation and Construction of Roads	3113A
229408	Boreholes	3113A
229409	Airport Infrastructure	3113A
229410	Electricity Development	3113A
229499	Other Produced Assets	3113A
311104	Schools	3113A

Zambia Chart of Account Code	Description	GFSM Classification
311105	Colleges	3113A
311106	Universities	3113A
311112	Schools	3113A
311113	Colleges	3113A
311115	Hospitals, Clinics and Health Centers	3113A
311116	Industrial buildings	3113A
311401	Dams	3113A
311402	Cultivated assets	3113A
311405	State highway bridges	3113A
311406	Roads - Gravel	3113A
311407	Roads - Bituminous Standard	3113A
311408	Boreholes	3113A
311409	Airfields	3113A
311410	Electricity Development	3113A
311415	Produced Assets	3113A
311417	Produced Assets	3113A
311418	Produced Assets	3113A
311499	Produced Assets	3113A
312101	Non-Financial Assets	3113A
317001	Non-Financial Assets	3113A
	Inventories	312
312103	Strategic Stocks	312A
312203	Finished goods	312A
312299	Other inventory	312A
	Valuables	313
313099	Other valuables	313A
313508	Valuables	313A
	Non-Produced Assets	314
314003	Land	3141A
314001	Subsoil Assets	3143A
314002	Other naturally occurring assets	3143A
314005	Other Non-Produced Assets	3143A
314099	Non-Produced Assets	3143A
314100	Non-Produced Assets	3143A
311930	Intangible Fixed Assets	3144A
311950	Intangible Fixed Assets	3144A
311999	Other intangible assets	3144A

Zambia Chart of Account Code	Description	GFSM Classification
314004	Intangible non-produced assets	3144A
	Financial Assets	32
224010	Provisions	3212A
322010	Standing imprest (Petty Cash)	3212A
320002	Loans to institutions	3214A
321010	Loans to institutions	3214A
321030	Housing loan Scheme	3214A
322030	Housing loans	3214A
322040	Household loan	3214A
322050	Car loans	3214A
322099	Other loans	3214A
326020	Revolving Fund Accounts	3214A
226054	Recapitalization and investments of Government Institutions	3215A
251130	Recapitalization and investments of Government Institutions	3215A
320099	Other investments	3215A
268110	Settlement of Outstanding Bills - Grants	3218A
321001	Debtors	3218A
321099	Other Debtors	3218A
321131	Debtors	3218A
321501	Debtors	3218A
322060	Tuition Advances	3218A
322070	Staff Advances	3218A
323020	Financial Assets	3218A
323099	Other prepayments	3218A
	Liabilities	33
421199	Long term Liabilities- payable for more than one year	3314B
421399	Domestic creditors	3314B
411160	Public Service Pension Fund	3316B
220000	Settlement of Outstanding Bills - Goods and Services	3318B
220613	Settlement of Outstanding Bills - Goods and Services	3318B
220999	Settlement of Outstanding Bills - Goods and Services	3318B
221000	Settlements of goods	3318B
226110	Settlement of Outstanding Bills	3318B
253110	Settlement of Outstanding Bills - Social Benefits	3318B
411199	Current Liabilities (Payable within one year)	3318B
411210	Electricity Bills accrued*	3318B
411220	Water Bills Accrued*	3318B

Zambia Chart of Account Code	Description	GFSM Classification
411230	Telephone bills Accrued*	3318B
411240	Rentals accrued*	3318B
411299	Other accrued expenses*	3318B
411399	Other Creditors	3318B
411450	Current Liabilities (Payable within one year)	3318B
421199	Other Creditors	3318B
421110	Multilateral	3324B
421130	Foreign Creditors	3324B
	Classification of Holding gains and losses in assets and liabilities	4
243025	Loss on currency	4302

*** Accrued expenses presume that these expenses are accrued in the financial year, but not necessarily paid. Need to verify whether an Other Accounts Payable is also accrued.**

J. OFFICIALS MET DURING THE MISSION

Name	Institution	Position
Mr. John Kalumbi	Central Statistical Office	Director
Mr. Goodson Sinyenga	Central Statistical Office	Assistant Director – Economics and Financial Statistics
Ms. Cecilia M. Munjita	Central Statistical Office/Public Finance	Senior Statistician
Mr. Lovemore M. Zomde	Central Statistical Office/Living Conditions	Principal Statistician
Mr. Nkandu Kabibwa	Central Statistical Office	Senior Statistician
Ms. Salome Naluyele	Central Statistical Office/Public Finance	Statistician
Ms. Evenny Chiyala	Central Statistical Office/Public Finance	Statistician
Mr. Joseph Chulu	Central Statistical Office/Public Finance	Statistical Officer
Mr. James Nyimbili	Central Statistical Office/Public Finance	Intern
Mr. Isaac Soko	Central Statistical Office/National Accounts	Statistician
Ms. Keena Namfukwe	Central Statistical Office/National Accounts	Statistician
Ms. Nancy Kazembe	Central Statistical Office/National Accounts	Statistician
Mr. George Mubanga	Central Statistical Office	Statistical Officer
Mr. O'Brien Siame Katai	Ministry of Finance/Accountant General/IFMIS	Chief Accountant
Mr. Fred Muyowe	Ministry of Finance/Accountant General/Expenditure	Principal Accountant
Mr. Innocent Mututa	Ministry of Finance/Accountant General	Principal Accountant
Mr. Chembe Mkunsha	Ministry of Finance/Accountant General/Revenue	Senior Accountant
Mr. Hector Sampa	Ministry of Finance/Accountant General/Revenue	Principal Accountant

Name	Institution	Position
Ms. Mwaka C. Mukubesa	Ministry of Finance/Budget Office	Director
Ms. Kaoma Chisanga	Ministry of Finance/Budget Office	Budget Analyst
Ms. Carol Chimimba	Ministry of Finance/Budget Office	Senior Budget Analyst
Mr. Mutenwa Malimba	Bank of Zambia/Economics Department/Information & Statistics Department	Senior Economist
Mr. Jacob Lungu	Bank of Zambia/Economics Department/Information & Statistics Department	Senior Economist
Ms. Chritabel Mwananshiku	Bank of Zambia/Economics Department/Balance of Payment	Senior Economist
Mr. Chisala Sofia Ngandwe	Bank of Zambia/Economics Department/Balance of Payment	Senior Economist
Mr. Kamun Mulele	Bank of Zambia/Economics Department/Balance of Payment	Economist
Mr. Francis M. Muma	Bank of Zambia/Economics Department/Balance of Payment	Senior Economist
Mr. Kafula W. Longa	Bank of Zambia/Economics Department/Balance of Payment	Economist
Ms. Victoria Y. Kaulungonbe	Ministry of Finance/Investment and Debt Management	Senior Economist
Mr. Malack Luhanga	Ministry of Finance/ Investment and Debt Management	Assistant Director for Debt data
Mr. Kabaso F. Kabwe	Ministry of Finance/Investment and Debt Management	Senior Economist
Mr. Bertha B. Sinyangwe	Ministry of Finance/Investment and Debt Management	Senior Economist
Ms. Estella Nyimba	Ministry of Finance/Investment and Debt Management	Economist
Mr. Felix Nsama	Ministry of Finance/Investment and Debt Management	Chief Accountant

Name	Institution	Position
Mr. Duncan Mtonga	Ministry of Finance/Investment and Debt Management	Economist
Mr. Katola Muchinda	Ministry of Finance/Investment and Debt Management	Economist
Mr. Chazya Musukuma	Ministry of Local Government/Administration	Assistant Director
Mr. Brian Simukoko	Ministry of Local Government/Administration	Principal Local Government Auditor
Ms. Nancy Mwamba	Ministry of Local Government/Accounting Department	Chief Accountant
Mr. Jones K. Chisoko	Lusaka City Council/Finance	Assistant Director
Mr. Matipa C. Chishimba	Lusaka City Council/Finance/Revenue	Senior Revenue Manager
Mr. Stewart Ngandu	Office of Auditor General	External Auditor
Mr. Alfredo Baldini	International Monetary Fund	Resident Representative, Zambia