

The Laws of Zambia

REPUBLIC OF ZAMBIA

**THE FINANCE (CONTROL AND MANAGEMENT) ACT**

**CHAPTER 347 OF THE LAWS OF ZAMBIA**

**CHAPTER 347 THE FINANCE (CONTROL AND MANAGEMENT) ACT**

THE FINANCE (CONTROL AND MANAGEMENT) ACT

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CHAPTER 347

FINANCE (CONTROL AND MANAGEMENT)

24 of 1969  
7 of 1980  
31 of 1996

**An Act to provide for the control and management of the public finances of the Republic of Zambia and for matters connected therewith.**

[8th August, 1969]

PART I

PRELIMINARY

1. This Act may be cited as the Finance (Control and Management) Act. Short title
2. In this Act, unless the context otherwise requires- Interpretation

"accounting officer" has the meaning ascribed to it by section *five*;

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"advance" means any recoverable sum of money issued pursuant to section *nine*;

"appropriate Minister" means the Minister administering any statutory board, commission or fund established under any written law;

"Auditor-General" means the Auditor-General appointed pursuant to the Constitution; Cap. 1

"controlling officer" means any officer designated as such pursuant to section *four*;

"Government agency" means any unincorporated person or body of persons to which functions exercisable on behalf of the Republic, involving the use of public moneys or stores, are delegated by or under any written law;

"Government building" means any building owned or occupied by the Republic and used for governmental purposes, but does not include any building used and occupied as residential quarters by officers or military personnel;

"head of expenditure" means a head of expenditure shown in the estimates of revenue and expenditure in respect of a financial year approved by the National Assembly pursuant to the Constitution; Cap. 1

"imprest" means a fixed sum advance, disbursements from which are repaid at specified intervals;

"internal auditor" means any person designated as such pursuant to section *fifteen*;

"officer" means any public officer;

"public accounts" means all accounts required under law to be kept by Ministries, Departments or statutory corporations in respect of transactions involving assets or liabilities of the Republic;

"public moneys" includes-

- (a) all revenues and all moneys raised or received for the purposes or benefit of the Republic; and
- (b) all stamps, bonds, debentures and other securities raised or received by or on behalf of or for the benefit of the Republic;

"public stores" means all chattels of whatsoever nature belonging to or in the possession of or under the control of the Republic; and

"Secretary to the Treasury" means the Secretary to the Treasury of the Ministry responsible for finance and economic development.

*(As amended by Act No. 31 of 1996)*

## PART II

### CONTROL AND MANAGEMENT OF PUBLIC FINANCE

**3.** The Minister shall, subject to the provisions of the Constitution and this Act, have the management, supervision, control and direction of all matters relating to the financial affairs of the Republic which are not by law assigned to any appropriate Minister. Functions of Minister  
Cap. 1

**4.** (1) The Minister shall designate, in respect of any head of expenditure provided for in any financial year, an officer who shall be a controlling officer. Controlling officers

(2) Every controlling officer shall be charged with the duty of controlling, subject to any directions by the Secretary to the Treasury, the expenditure on any service in respect of which public funds have been appropriated under that head.

(3) Every controlling officer shall be the Chief Accounting Officer in respect of all public moneys collected, received or disbursed and in respect of all public stores received, held or disposed of by or on account of the Ministry or Department or service for which such head is provided.

(4) Every such controlling officer shall, subject to the provisions of this or any other written law, define in writing the extent to which the functions conferred or imposed upon him may be exercised or performed on his behalf by any accounting officer under his control and shall give to every such accounting officer such directions as may be necessary to secure the proper exercise or performance of such functions by such accounting officer.

(5) Every such controlling officer shall, if so required by the Secretary to the Treasury, to the extent that he is responsible for the control of public moneys, certify under his hand, subject to such explanation or qualification as he may think necessary, the correctness of such accounts as may be under his control, and the propriety of any charge shown therein.

(6) Every controlling officer shall, in respect of each financial year, prepare for the examination and certification of the Auditor-General, appropriation accounts for each head of expenditure under his control, giving adequate explanations for variations between estimated expenditure and actual expenditure, if any.

(7) Upon certification by the Auditor-General, the controlling officer shall submit forthwith the appropriation accounts referred to in subsection (6) to the Secretary to the Treasury for incorporation in the financial report required to be laid before the National Assembly under Article 124 of the Constitution. Cap. 1

(8) Every controlling officer shall, in respect of each financial year, prepare for the examination and certification of the Auditor-General, a classified statement of revenue for heads of accounts under his control, giving full details of the appropriate heads and sub-heads of revenue, the actual revenue collected during the year in relation to the estimated revenue yield, and any excess or short-fall.

(9) Upon certification by the Auditor-General, the controlling officer shall submit forthwith the classified statement of revenue referred to in subsection (8) to the Secretary to the Treasury for incorporation in the financial report specified in subsection (7).

*(As amended by Act Nos. 7 of 1980 and 31 of 1996)*

**5.** Every officer or other person concerned with or responsible for the collection, receipt, custody, issue or payment of public or other moneys, stores, stamps, investments, securities or negotiable instruments, whether the property of the Republic or entrusted to the Republic or to any officer in his capacity either alone or jointly with any other officer or person, shall be an accounting officer who shall, subject to the provisions of this Act, perform such duties, keep such books and render such accounts as may be prescribed, or as may be directed by the Secretary to the Treasury. Accounting officers

*(As amended by Act No. 31 of 1996)*

**6.** No person shall, in respect of public moneys, open any account with any bank without the written approval of the Secretary to the Treasury or pursuant to the provisions of section seven, and no bank shall permit an overdraft on any such account unless such overdraft has been authorised in writing by the Secretary to the Treasury. Bank accounts

*(As amended by Act No. 31 of 1996)*

**7. (1)** Subject to any express direction of the Secretary to the Treasury in respect of the operation of any fund or working account established pursuant to section eight, moneys received by any accounting officer shall be deposited at the earliest opportunity with such bank or banks as the Secretary to the Treasury may direct. Gross revenues to be paid into bank accounts

(2) All moneys paid into a bank pursuant to subsection (1) shall be deemed to be public moneys, the property of the Republic lent by the Republic to the bank.

(3) Moneys standing to the credit of the Republic with any bank and not immediately required for any other purpose may be invested by the Secretary to the Treasury, subject to such directions in that regard as may from time to time be given by the Minister.

*(As amended by Act No. 31 of 1996)*

8. (1) Where the Secretary to the Treasury deems it expedient so to do, he may establish funds or working accounts for the purpose of-

Establishment of funds and working accounts

- (a) the purchase of stores, equipment or livestock for subsequent use or resale; or
- (b) services rendered or to be rendered by any Department to any other Department or to any individual where it is desirable to recover the cost of such services from such other Department or individual; or
- (c) the making of grants or loans for purposes specified in the estimates of expenditure, or where moneys are made available from any other source for any of the above stated purposes, and to each such fund or working account shall be credited its receipts, earnings and accruals, together with any moneys appropriated by Parliament for the purposes for which it was established and also any moneys which otherwise may be made available therefor; and moneys may be expended therefrom on the purposes for which it was established.

(2) The Secretary to the Treasury may give directions as to the manner in which any fund or working account established pursuant to subsection (1) may be operated.

(3) Save where the Secretary to the Treasury otherwise directs, the receipts, earnings or accruals of any fund or working account established pursuant to this section, and any balance standing to the credit of any such fund or working account at the close of each financial year, shall be retained in the said fund or working account, as the case may be, and the said fund or working account shall not be closed.

*(As amended by Act No. 31 of 1996)*

9. (1) The Secretary to the Treasury may, from time to time, authorise the issue, from the general revenues of the Republic, of sums which shall be reasonable and which may be used for the following purposes:

Recoverable advances

- (a) to meet payments due for public services which, for reasons the Secretary to the Treasury deems sufficient, cannot presently be charged to any vote;
- (b) to provide imprest accounts for the use of departments or individuals;
- (c) to make payments for and on behalf and at the request of any other government or any person, the said amounts so paid to be recoverable from such other government or person;
- (d) to make provision for any payment which has been made under any head of expenditure and which has been disallowed as a charge against the head of expenditure in the approved estimates;

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- (e) to advance public moneys to any person where such advance is in the public interest and is either-
- (i) repayable at some future date; or
  - (ii) subsequently chargeable against any head of expenditure; or
  - (iii) in part repayable as provided by sub-paragraph (i) and in part chargeable as provided by sub-paragraph (ii); and, for such purposes, separate records (herein referred to as "advance accounts") shall be maintained:
- Provided however that any such advance shall not be made in anticipation of an appropriation by the National Assembly.

(2) Save where the Secretary to the Treasury otherwise directs, any balance outstanding and unpaid in any advance account at the close of any financial year shall not be charged to appropriated expenditure in respect of that financial year.

*(As amended by Act No. 31 of 1996)*

**10. (1) Where-**

Losses of money or stores and disposal of stores

- (a) any public moneys have been lost or misappropriated; or
- (b) any public stores have been lost or misappropriated;

then, subject to the express provisions of this or any other written law, such loss may, with the approval of the Secretary to the Treasury, be charged against moneys appropriated by the National Assembly for the purpose.

**(2) The Secretary to the Treasury shall-**

- (a) have power to-
  - (i) write off deficiencies of public moneys and the value of deficient, condemned, unserviceable or obsolete public stores;
  - (ii) abandon irrecoverable amounts of revenue, debts and overpayments, save where, by any other Act, such power is expressly conferred upon any other public officer in respect of any specified class of public revenue, debts or overpayments;
- (b) cause details of all write-offs and abandonments effected by him pursuant to paragraph (a) to be published in the annual financial report.

(3) Where any public stores are no longer required, the Secretary to the Treasury may direct the sale thereof by public auction or public tender and payment of the proceeds of sale into the general revenues of the Republic:

Provided that the Minister, in his absolute discretion, may direct that any item of such public stores be donated to any educational or charitable institution, welfare association or co-operative society specified by him, and a record of such donations shall be included in the financial reports. If, however, any intended donation under this proviso exceeds in value ten million kwacha, the Minister shall obtain the prior approval thereof of the National Assembly.

*(As amended by Act No. 31 of 1996)*

### PART III

#### SURCHARGE OF SALARIES AND PENSIONS AND SECURITY ATTACHMENTS

11. (1) If through any act of wilful default or gross neglect of duty any officer- Surcharge

- (a) whenever it is his duty as such officer to collect when due any moneys owing to the Government, fails to collect the same and by reason of such failure such moneys cannot be collected; or
- (b) makes, causes or permits any improper payment of public moneys, or any payment of such public moneys which is not duly vouched; or
- (c) causes or permits any loss or deficiency in respect of any public moneys under his control and for which he is bound to account; or
- (d) causes or permits any damage to or destruction or loss of any public stores; or
- (e) causes or permits any personal injury or property damage in circumstances which give rise to liability of the Republic to third persons in respect of such injury or damage; or
- (f) causes or permits damage to or loss of any Government building, or any fixtures, fittings or furniture therein;

the said officer shall be liable to the Government in such amount in respect of such failure to collect, improper payment, loss, deficiency, damage or destruction, as the case may be, as may be determined pursuant to subsection (4) and, subject to the provisions of this section, any liability so determined may be recovered at the suit of the Attorney-General in that behalf.

(2) If the Secretary to the Treasury is of opinion that loss has been suffered by the Government because of any act of wilful default or gross neglect of duty of any officer, as referred to in subsection (1), he may assess, as attributable to such act, an amount, being not greater than the actual loss suffered, and he shall forward to the said officer a notice in writing of his said assessment of claim and of the amount thereof.



(3) Within twenty-one days after the receipt by him from the Secretary to the Treasury of a notice of assessment of claim pursuant to subsection (2), the said officer may make representations direct to the Secretary to the Treasury, in writing, with respect to-

- (a) his liability under subsection (1); or
- (b) the amount assessed pursuant to subsection (2) as attributable to his act of wilful default or gross neglect of duty; and the Secretary to the Treasury shall give due consideration to any representation so made by the said officer.

(4) If-

- (a) after the expiration of twenty-one days from the date upon which notice of assessment of claim was forwarded to the said officer, pursuant to subsection (2), the Secretary to the Treasury receives no representation from such officer pursuant to subsection (3); or
- (b) after giving due consideration to any representation made by the said officer pursuant to subsection (3), the Secretary to the Treasury is of opinion that the said officer should be held liable to the Government as stated in the notice of assessment of claim;

the Secretary to the Treasury may determine the amount of the liability of the said officer at the amount assessed pursuant to subsection (2), or, if he deems fit, at a lesser amount, and shall make demand in writing upon the said officer for payment of the amount so determined.

(5) If, after giving due consideration to the representations made by the said officer pursuant to subsection (3), the Secretary to the Treasury is of opinion that the said officer was not guilty of any act of wilful default or gross neglect of duty in respect of the matters grounding the assessment of claim made pursuant to subsection (2), he shall thereupon cancel the said assessment of claim and notify the said officer, in writing, of the said cancellation.

(6) Upon receipt of the demand for payment referred to in subsection (4), the said officer may, in writing-

- (a) admit liability in the sum stated in the demand for payment, or in such lesser sum as may be agreed by the Secretary to the Treasury; and
- (b) consent to the recovery of the said admitted or agreed sum by equal monthly instalments by way of deduction from the salary or pension of the said officer in a stated monthly sum, to be fixed by the Secretary to the Treasury, not exceeding one-fourth of the monthly salary or pension, as the case may be, of the said officer.

(7) Where any officer has admitted liability in any admitted or agreed sum and consented to the recovery of such sum as provided by subsection (6), and his employment by the Republic is terminated, whether by resignation, dismissal, death or otherwise, before the entire sum admitted or agreed has been fully recovered, the said admission of liability shall be deemed to be, and shall have effect as a consent to judgment in favour of the Republic in the amount of any outstanding balance of the said admitted or agreed sum remaining unpaid at the date of the termination of his said employment, and such consent to judgment shall be effective in any proceedings brought in respect of the said liability against the said officer or his legal representatives, as the case may be.

(8) If, after the expiration of ten days after receipt of the demand for payment referred to in subsection (4), the said officer has failed to admit liability pursuant to subsection (6), the Attorney-General may institute proceedings for the recovery of the amount so demanded.

(9) Anything done in pursuance of this section shall be without prejudice to the exercise of disciplinary control over such officer by any lawful authority in respect of such act of wilful default or gross neglect of duty.

*(As amended by Act No. 31 of 1996)*

**12.** (1) In any action brought for the recovery from any officer of any liability to the Government under the provisions of section *eleven*, the court may, at any time after action brought, grant on the *ex parte* application of the Attorney-General an interim order of surcharge pursuant to subsections (2) and (3).

Interim and final orders of surcharge

(2) An application for an interim order of surcharge pursuant to subsection (1) shall be grounded upon the affidavit of the Secretary to the Treasury setting out the facts upon which the claim is founded and exhibiting copies of the notice of assessment of claim and demand for payment, issued and forwarded to the defendant pursuant to subsections (2) and (4), respectively, of section *eleven*. The affidavit shall further disclose the official status of the defendant, his length of service, his monthly salary, and how long he was employed in the position he held at the time when the alleged loss, incorrect payment, deficiency or damage occurred.

(3) An interim order of surcharge made pursuant to this section shall empower the Secretary to the Treasury to cause to be deducted from the salary of the defendant a stated sum each month, not exceeding one-fourth of the monthly salary of the defendant, and, pending the final determination of the action, to apply the said deducted sums towards the liquidation of the amount claimed.

(4) If any action, in which an interim order of surcharge was obtained pursuant to this section, is discontinued, or is dismissed by the court, the said interim order shall, upon the filing of the notice of discontinuance, or upon the judgment of dismissal becoming final, as the case may be, cease to have any force or effect, and the Secretary to the Treasury shall, within seven days thereafter, cause such sums as had been deducted from the monthly salary of the defendant on foot of the said interim order to be refunded to the said defendant in full.

(5) Where in any action, in which an interim order of surcharge was obtained pursuant to this section, judgment is decreed in the amount claimed, or in any lesser amount, and costs, the court may, on the application of the Attorney-General, make an order of surcharge in respect of the balance due on the said judgment after deducting therefrom all sums theretofore deducted from the monthly salary of the defendant pursuant to the said interim order, and any order of surcharge made pursuant to this subsection shall be in such terms as the court may deem meet and shall empower the Secretary to the Treasury to deduct from the salary of the judgment debtor a stated sum each month, not exceeding one-fourth of the monthly salary of the judgment debtor, until all sums outstanding on foot of the said judgment and costs have been paid in full.

(6) If in any such action judgment is decreed in an amount which together with any costs allowed is less than the total sum deducted pursuant to an interim order of surcharge made under this section, the Secretary to the Treasury shall, within seven days after such judgment becomes final, cause to be refunded to the judgment debtor any sum deducted in excess of the amount of the said judgment and costs.

(7) Where a final surcharge order made pursuant to this section is in force in respect of any officer, and the employment of the said officer by the Republic is terminated, whether by resignation, dismissal, death or otherwise, the Secretary to the Treasury may, against any moneys payable to the said officer by the Government, set-off any balance remaining unpaid on foot of the judgment in respect of which the said surcharge order was made.

(8) Any judgment decreed pursuant to this section shall be without prejudice to the exercise of disciplinary control over such officer by any lawful authority in respect of the act of wilful default or gross neglect of duty giving rise to the action in which such judgment was decreed.

*(As amended by Act No. 31 of 1996)*

**13.** (1) Where any officer wrongfully steals or converts to his own use any public moneys or any public stores and an action is brought against him at the suit of the Attorney-General for the recovery of such moneys or stores or for damages for their loss, the Attorney-General may apply *ex parte* to the court, either at the time of the institution of the action, or at any time thereafter until final judgment, for an order directing that any property belonging to the defendant shall be attached until the further order of the court, and such order of attachment shall be executed according to its tenor.

Security attachment of  
property of officer

(2) Where the property sought to be attached pursuant to subsection (1) is-

- (a) land, or any interest in land, the application shall contain a description of the land sufficient to identify the same for the purposes of registration of the order directing the attachment in the Lands Registry pursuant to subsection (4), together with a statement of the interest of the defendant therein required to be attached;

- (b) movable personal property, the application shall contain a description of the property required to be attached, the estimated value thereof so far as can reasonably be ascertained, and the place where the said property may be found;
- (c) a bank or building society account, the application shall contain the name of the bank or building society and the address of the office or branch thereof at which the said account is believed to be kept and, if the said account is not in the name of the defendant, the name in which it is kept and a statement of any reason why such account is believed to be the property of the defendant;
- (d) a Post Office Savings Account, the application shall contain the name under which such account is kept, and if the said account is not in the name of the defendant, the name in which it is kept and a statement of any reason why such account is believed to be the property of the defendant;
- (e) a debt owing to the defendant, the application shall contain the name and address of the debtor;
- (f) shares in a company, the application shall contain the name of the company and the address of its registered office in Zambia.

(3) In any order directing the attachment of property pursuant to subsection (1), the court may direct the attachment of the whole of the property specified pursuant to subsection (2) or such portion thereof as the court deems sufficient to satisfy any judgment which may be decreed in the action.

(4) Where the property directed to be attached pursuant to this section is land or an interest in land, such attachment shall be effected by lodging a certified copy of the order directing the attachment in the Registry of Lands and Deeds, for entry in the register, and any such attachment so effected shall be in the nature of a caveat by the Attorney-General in respect of the lands attached, and the provisions of Part VI of the Lands and Deeds Registry Act shall apply, *mutatis mutandis*, to any such attachment.

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(5) Where the action brought is one for the return of specific goods claimed to be public stores unlawfully detained by an officer, the order made pursuant to subsection (1) may provide that the said goods, upon being attached pursuant to the court order, be delivered to the Government to be retained by the Government until the further order of the court:

Provided that no such delivery shall be ordered pursuant to this subsection unless the Attorney-General gives an undertaking on behalf of the Government that the said goods shall be returned to the defendant in the event of the dismissal of the said action.

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(6) Any attachments made pursuant to this section shall not affect the rights in the attached property of persons who are not parties to the action, and in the event of any claim being preferred to the said attached property, such claim shall be investigated in the manner prescribed for the investigation of claims to property attached in execution of a judgment of the court.

(7) In all cases of attachment pursuant to this section, the court shall, at any time, remove the same upon the defendant furnishing sufficient security to satisfy any judgment which may be decreed against him in the action together with security for the costs of the attachment.

(8) Where in any action in which property is attached pursuant to subsection (1) final judgment is decreed-

- (a) in favour of the defendant, the court shall remove the attachment, and order, where necessary, the restoration of the property to the defendant;
- (b) in favour of the plaintiff, the court shall issue execution against the said attached property to the extent of the judgment and costs, and upon such execution being effected the attachment shall cease to have any further force or effect.

(9) The Attorney-General may at any time, in the prescribed form, consent to the removal from attachment, pursuant to this section, of the whole or any part of any property so attached, and such consent shall have effect according to its tenor.

(10) Where the order directing attachment has been registered in respect of any lands pursuant to subsection (4), any consent to the removal of such attachment pursuant to subsection (9) in respect of such lands or any part thereof shall be registered and shall have effect as a withdrawal *pro tanto* of the said attachment of the said lands.

(11) The provisions of any Act or rule of law suspending any civil remedy in respect of the subject-matter of any criminal proceedings pending the determination of such proceedings shall not apply so as to limit or suspend the obtaining of an order of attachment pursuant to this section.

PART IV

MISCELLANEOUS

**14.** (1) Save where otherwise expressly precluded by any written law, the Secretary to the Treasury shall have full access to all such accounts, documents, books and records of any Ministry, Government Department, Government agency or statutory corporation as is necessary for the exercise of his functions under this Act or any other written law.

Secretary to the  
Treasury to have  
access to accounts

(2) In the event of any dispute arising as to whether access to any account, document, book or record is necessary for the exercise by the Secretary to the Treasury of any of his functions under this Act or any other written law, the dispute shall be referred to the Secretary to the Cabinet for adjudication and the decision of the Secretary to the Cabinet thereon shall be final.

(As amended by Act No. 31 of 1996)

**15.** The Secretary to the Treasury may designate as internal auditors officers or persons who are not members of the staff of the Auditor-General, to exercise such powers of the Secretary to the Treasury as are delegated to them by him in respect of any particular Ministry, Government Department, Government agency or statutory corporation to whose accounts, documents, books and records the said Secretary to the Treasury has access pursuant to section *fourteen*.

Internal audit

**16.** (1) Where under any written law a statutory corporation is established and no provision is made in such law for the appointment of auditors to such corporation, the Auditor-General shall be, and is hereby appointed as, auditor to such statutory corporation and as such he shall audit the accounts of such corporation at such times as he deems fit so to do, and shall, at all times, have access to all such accounts, documents, books and records of such corporation as he deems necessary for the exercise of his functions under this subsection.

Functions of Auditor-General in respect of statutory corporations, etc.

(2) The Auditor-General shall have full access to all such accounts, documents, books and records of any statutory corporation or Government agency as he deems necessary for the exercise of his functions under the Constitution or any written law.

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**17.** No officer or other person shall use any public moneys or public stores for any purpose not authorised by this Act or by any other written law.

Unauthorised use of public moneys or public stores

18. The Minister may, by regulations made by statutory instrument, provide for the better carrying out of this Act and, without prejudice to the generality of the foregoing, such regulations may make provision for-

Regulations

- (a) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all public moneys and public stores, save where and to the extent otherwise expressly provided in that behalf by any written law;
- (b) the keeping of records, the examination, inspection and checking of all receipts and payments and the keeping of all necessary books and accounts;
- (c) the forms of accounts, books, records and other documents required pursuant to this Act;
- (d) the purchase, safe custody, issue, sale or other disposal or writing-off of public stores and the proper accounting for, and stock-taking of, such public stores;
- (e) the preparation and form of estimates of the revenues and expenditure of the Republic;
- (f) the authorisation of rates of payment of public funds for specific purposes, where such rates of payment are not provided by this or any other written law;
- (g) the making of advances to public officers and other persons and the rates and limits of such advances and the rates of interest thereon;
- (h) the refund to persons of moneys or property retained from them in error;
- (i) the appointment of persons other than officers as financial or purchasing agents of the Republic.

## SUBSIDIARY LEGISLATION

### FINANCE (CONTROL AND MANAGEMENT)

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PART I

PRELIMINARY

- |   |                |
|---|----------------|
| 1. These Regulations may be cited as the Financial Regulations.       | Title          |
| 2. These Regulations come into operation on the 12th September, 1969. | Effective date |
| 3. In these Regulations, unless the context otherwise requires-       | Interpretation |

"accounting officer" means any officer or other person concerned with the collection, receipt, custody, issue or payment of public or other moneys, stores, stamps, investments, securities or negotiable instruments, whether the property of the Republic or entrusted to the Republic or to any officer in his capacity either alone or jointly with any other officer;

"accounting unit" means a section established on the authority of the Secretary to the Treasury to maintain the accounts of a Ministry or of a number of Ministries or a branch of a Ministry which has an official designated in the estimates of expenditure as a controlling officer;

"advance" means any recoverable sum of money issued to any person where such advance is in the public interest and is repayable at some future date;

"below-the-line accounts" means suspense accounts which include advances, deposits, imprests, remittances and special funds;

"collector of revenue" means any officer charged, temporarily or permanently, with the duty of collecting any type of Government revenue;

"controlling officer" means an officer designated by the Minister as officer in charge of a head of expenditure in any one financial year and charged with the duty of controlling expenditure on any public service under that head;

"internal auditor" means any person designated as such by the Secretary to the Treasury;



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"Ministry" means the Ministry of Finance;

"personal emoluments" means the salaries and allowances of all monthly paid civil servants and members of the Teaching Service.

4. These Regulations and such subsequent regulations as may be issued from time to time under the authority of the Act supersede previous Financial Orders and Financial Regulations. Regulations

PART II

AUTHORITIES FOR EXPENDITURE

5. A controlling officer may not cause or permit any expenditure to be incurred, unless funds are available under one or more of the following authorities: Available funds authorities

- (a) The issue of a circular by the Secretary to the Treasury to the effect that a Provisional Warrant has been signed by the President.
- (b) A Treasury Authority (Recurrent Expenditure) (Finance Form 5) issued by the Secretary to the Treasury when the General Warrant has been signed.
- (c) A Treasury Authority (General) (Finance Form 4) issued by the Secretary to the Treasury conveying authority for the transfer of funds between items or for the provision of additional funds for a sub-head/item.
- (d) A Treasury Authority (Establishments) (Finance Form 13) issued by the Secretary to the Treasury in respect of variations in posts or provisions in the "personal emoluments" sub-head.
- (e) An approved Capital Expenditure Requisition (Finance Form 1) signed by the Secretary to the Treasury.

PART III

ESTIMATES: PROCEDURE

- 6.** The estimates of capital and recurrent expenditure laid before the National Assembly in accordance with the provisions of the Constitution shall be set out as follows: Form of estimates  
Cap. 1
- (a) The total expenditure shall be shown under the head of expenditure in respect of which a controlling officer shall be designated.
  - (b) Under each head of expenditure there shall be shown sub-heads.
  - (c) The first sub-head under each head of recurrent expenditure shall be the estimated expenditure on personal emoluments in respect of such head of expenditure and there shall be annexed to the estimates a supporting document entitled an "Establishment Register" which shall be deemed to be part of the estimates and which shall show, in respect of each head of expenditure, the grades and salary scales of the posts included in the sub-head for personal emoluments.
  - (d) Except in the case of the sub-head "personal emoluments", there shall be shown items of expenditure in respect of each sub-head of recurrent expenditure.
- 7.** The submission of draft recurrent estimates will be called for in an annual estimates circular issued by the Secretary to the Treasury. Controlling officers will frame their draft estimates in the form in which they are to be rendered, including supporting schedules and other details required in the circular. Draft estimates
- 8.** The draft estimates will be examined in the Ministry and, where necessary, amendments will be made before the estimates are laid before the National Assembly by the Minister. Presentation of estimates to National Assembly
- 9.** Following the passing of the Appropriation Act under section 109 (2) of the Constitution and the issue of the General Warrant by the President, expenditure shall be limited to the amounts included in the approved estimates. Appropriation Act.  
App. 1
- 10.** Treasury Authorities for expenditure will be issued by the Secretary to the Treasury. Treasury Authorities
- 11.** Under Article the Constitution, the President may issue a Provisional Warrant to cover expenditure necessary to carry on the services of the Government for any period, not exceeding four months beginning at the commencement of a financial year, before the Appropriation Act for that financial year is passed. This warrant will authorise payment of all personal emoluments, pensions and other charges which become due in respect of expenditure for existing establishments, of inescapable, recurrent commitments and any other items which are specifically defined in the Treasury Authorities. No other expenditure may be incurred outside these limitations. Furniture, stores, vehicles or equipment of any kind will not be bought, nor will new posts be filled until the Secretary to the Treasury has issued a Treasury Authority to controlling officers, even if provision for these services and purchases has been included in the estimates. Provisional Warrant.  
Cap. 1

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- 12.** The fact that the Provisional Warrant has been signed will be conveyed to controlling officers by a circular issued by the Secretary to the Treasury. This circular will constitute the authority for controlling officers to incur or permit expenditure within the limitations in regulation 11. Finance circular of authority (provisional)
- 13.** On receiving the General Warrant from the President, the Secretary to the Treasury will, by the issue of a Treasury Authority (recurrent expenditure), authorise controlling officers to incur and commit expenditure during the current financial year within the amounts set out in the estimates for that year. Treasury Authority
- 14.** The Appropriation Act authorises expenditure under separate main heads, but payments will be allocated to the individual sub-heads and items shown in the printed estimates. Should it become apparent that the provision is inadequate, action must be taken in accordance with regulations 15, 16 and 17. Procedure if provision inadequate
- 15.** When the expenditure is of a nature which was not envisaged when the estimates were prepared, or when the excess expenditure on an item cannot be met from savings on another item under the same sub-head, the controlling officer will submit to the Secretary to the Treasury an application for Supplementary Provision, together with a Treasury Authority (General) completed at Part 2. This application will show savings from any other sub-head under the same head, or evidence that the additional expenditure will result in a corresponding increase in revenue. Supplementary expenditure
- 16.** If the excess expenditure on one item can be met from savings on another item within the same sub-head, an application for Treasury Authority will be submitted for approval to the Secretary to the Treasury. Transfer of savings
- 17.** Applications for Supplementary Provision which have the support of the Secretary to the Treasury will be submitted by him to the National Assembly in accordance with the Constitution. When the National Assembly has approved the Supplementary Provision and a Warrant has been signed by the President, the Secretary to the Treasury will issue an appropriate Treasury Authority to the controlling officer concerned. Supplementary estimates  
Cap. 1
- 18.** The Secretary to the Treasury shall send copies to the Auditor-General of all Supplementary Provision Warrants and Treasury Authorities immediately after authorisation. Copies to Auditor-General
- 19.** The Secretary to the Treasury may impose a restriction on expenditure under any sub-head or item appearing in the estimates. The controlling officer will be informed of the reason for the restriction and the circumstances under which he can apply to have the restriction removed or varied. Approval for complete or partial removal of a restriction will be conveyed by the issue of a revised Treasury Authority (recurrent) by the Secretary to the Treasury. Restrictions on expenditure

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**20.** All authorities to incur expenditure under the recurrent estimates expire on the last business day of the financial year to which they refer. No payment may be made against these authorities after that date.

Annual recurrent authorities

**21.** Instructions regarding the capital estimates will be issued from time to time by the Secretary to the Treasury.

Capital estimates

PART IV

GENERAL ACCOUNTING RESPONSIBILITIES

**22.** Each accounting unit shall be under the control of the controlling officer.

Accounting units

**23.** Controlling officers shall submit from time to time such returns and reports, as may be required by the Secretary to the Treasury, of revenue collected by them or funds expended under a head for which they are responsible. This will include "below-the-line accounts" under their control.

Returns and reports

**24.** Controlling officers will make arrangements for periodic checks of cash and stamps held by accounting units or branches thereof under their control. These checks should be carried out at irregular intervals and as frequently as possible, preferably at least four times a year. Checking officers will be required to sign legibly at the point of check in the cash book or register covering the check.

Inspections

**25.** The controlling officer shall be responsible for keeping accounts in accordance with any order issued or approved by the Secretary to the Treasury; for the accuracy of these accounts and for the safe custody of all public money entrusted to him. He shall ensure that officers accounting for revenue and expenditure for which he is responsible, comply with these Regulations and any supplementary instructions issued by him pursuant to these Regulations.

Responsibilities of controlling officers

**26.** Accounting officers shall be responsible for-

Reports by accounting officers

- (a) reporting to the controlling officer if it appears that any head, sub-head or item is likely to be overspent;
- (b) drawing the attention of the controlling officer to delays and shortages in the collection of revenue, for which the controlling officer is responsible; to any advance or imprest account which they are unable to clear at the time that it should be cleared; to any deposit account which has become dormant and to any weakness in the accounting system employed, or in the internal checks applied to accounting transactions.

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**27.** Accounting officers shall refer to their controlling officers any claim of an unusual nature, or any claim the validity of which is doubtful and any claim in respect of expenditure which, in their opinion, is not provided for in the approved estimates. In the event of an accounting officer receiving instructions to make a payment which he is not satisfied is covered by a financial authority, he shall state his objection in writing to his controlling officer:

Claims of questionable  
validity

Provided that, if an instruction is then given in writing by the controlling officer, a payment may be made or accepted, and responsibility for the payment then rests with the controlling officer, who will be held personally liable. After making the payment, the accounting officer shall inform the Auditor-General and the Secretary to the Treasury of the circumstances.

**28.** The responsibilities of an accounting officer shall be-

Responsibilities of  
accounting officers

- (a) to account for receipts and disbursements of public money in accordance with these Regulations;
- (b) to see that proper arrangements are made for the safekeeping of public moneys, securities, stamps, stamp dies, revenue counterfoil receipts, licences, warrants and all forms of requisition;
- (c) to collect punctually all revenue and other public money which it is his duty to collect;
- (d) to bring to account promptly under the correct head and sub-head all public money which he collects or which is paid to him;
- (e) to check regularly all cash and stamps in his charge and to verify the amounts with the balances shown in the cash book or stamp register;
- (f) to bring to account promptly any revenue in cash or stamps found in his charge in excess of the balances shown in the cash book or stamp register;
- (g) to make good any shortage in cash or stamps for which he is responsible;
- (h) to ensure that all disbursements made or incurred by the issue of payment vouchers, orders, warrants, requisitions or any other documents are properly authorised;
- (i) to charge in the accounts under the proper head or accounting allocation all expenditure when it occurs;
- (j) to ensure the satisfactory control of the funds warranted to him by maintaining a record of commitments incurred by his controlling officer;
- (k) to prepare and despatch promptly all financial statements and returns in the form and manner prescribed;
- (l) to see that his books of account are correctly posted and kept up to date;
- (m) to report in writing to his controlling officer any apparent defect in the procedure of revenue collection, any apparent waste and any extravagance in expenditure which comes to his notice in the course of his accounting duties;
- (n) to produce when required by the Secretary to the Treasury, or by the Auditor-General, all books and records or accounting documents in his charge;
- (o) to reply promptly and fully to any observations or queries received from the Auditor-General, from the Secretary to the Treasury or from his controlling officer;
- (p) to exercise strict supervision over all officers under his authority, and by the maintenance of efficient checks to take precautions against fraud and nugatory expenditure;
- (q) to bring to the notice of his controlling officer any incompetence, carelessness or insubordination on the part of his staff;
- (r) to study the convenience of the public and institute such arrangements as may be properly made to facilitate the transaction of business with the public.

**29.** No erasures may be made in accounts. Corrections must be made by striking out the incorrect figures and writing the correct figures above them. The corrections must be made in such a way that the original figures are still legible. Corrections must be initialed by the officer who makes them. On no account may alterations be made to figures which have already been audited.

Erasures in accounts

The Laws of Zambia

- 30.** Accounting officers should not accept mutilated Zambian currency, but they may assist the public by informing them where to obtain a replacement of any mutilated currency of which they are the lawful owners. Mutilated notes and coins can be replaced on application to the Bank of Zambia. An "Application for Replacement of Mutilated Currency" Form (obtainable from local banks) should be sent with the mutilated currency to the General Manager, Bank of Zambia, P.O. Box 80, Lusaka. Mutilated currency
- 31.** Officers responsible for dealing with incoming mail which contains money shall keep a Register of Cheques and Cash (Accounts Form 61A) for the purpose of recording details of remittances received. Register of cheques and cash
- 32.** (1) The procedures and systems, including the use and introduction of forms, adopted by Ministries for controlling their expenditure shall be subject to the prior approval of the Secretary to the Treasury. Each accounting unit will keep such books of account as are prescribed from time to time by the Secretary to the Treasury. Approval of accounting systems and forms
- (2) A register of all official accounting documents will be kept by the Secretary to the Treasury.
- 33.** Controlling officers are personally responsible for the observance of all instructions issued by the Secretary to the Treasury. Observance of orders by controlling officers
- 34.** When it is necessary for any officer to delegate to another officer any financial duty for which he is responsible, he will ensure that the delegation, its scope and duration, is in clear and specific terms. Delegation of responsibility
- 35.** All observations or queries raised by the Auditor-General must be answered promptly and fully. Audit queries
- 36.** With the approval of the Secretary to the Treasury, controlling officers may operate such "below-the-line accounts" as are necessary for the efficient management of the financial operations under their control. "Below-the-line accounts" will not be used, in any circumstances, for receipts and payments which can properly be allocated to revenue or expenditure in the first place, nor will they be used for holding amounts charged to recurrent expenditure in one year for subsequent payment in the next financial year. Below-the-line accounts
- 37.** The balancing and reconciliation of "below-the-line accounts" must be carried out, and all outstanding items cleared, at the end of each month. Balancing of below-the-line accounts
- 38.** All cheques and cash received will be banked not later than the business day following the day of receipt. In no circumstances will funds be allowed to accumulate in accounting units. Banking of cheques and cash

The Laws of Zambia

**39.** Controlling officers will forward to the Secretary to the Treasury within fourteen days of the end of each month the following form of reconciliation: Recon  
of bank  
accoun

	K	n
Cheques outstanding for the previous month		
<i>Ada</i> cheques drawn during the month		
<i>Sub-total</i> . . . . .		
<i>Less</i> cheques presented during the month		
Cheques outstanding at the end of the month		

The total of cheques outstanding at the end of the month must agree with the total of the schedule of unrepresented cheques attached to this reconciliation. The date of issue and the number and amount of each unrepresented cheque will be shown.

**40.** Controlling officers will check, not less than once monthly, any cash held by their accounting units and will ensure that the cash balance is at all times correct. Personal cheques which are cashed from an imprest will be redeemed for cash or credited to the Imprest Banking Account on the first banking day after the cashing of the cheque. Post-dated cheques will not be accepted. Checking of cash

**41.** (1) Documents will be submitted by each accounting unit for computer processing in the manner prescribed from time to time by the Secretary to the Treasury. Only documents required for punching purposes will be submitted. Supporting documents not intended for punching will be retained by the originating accounting unit. Checking of computer  
documents

(2) A register will be kept by each accounting unit of all documents submitted to and returned by the Data Processing Unit in the Ministry, showing the dates and times of despatch and receipt of documents.

**42.** Dates and times of submission of documents will be laid down from time to time by the Secretary to the Treasury. These dates and times must be strictly adhered to and must not be altered except with the approval of the Secretary to the Treasury. Dates and times of  
submission of  
computer documents

**43.** (1) All accounts received before the last day of the financial year must, as far as possible, be paid before the accounts are closed. This means that, where reimbursements are required from other accounting units or other organisations, they will be notified in time to permit those organisations to make payment before the end of the financial year. Similarly, all moneys received before the end of the financial year must be brought to account before the accounts are closed. Payments at end of  
financial year

(2) Special arrangements will be made by the Secretary to the Treasury to ensure that transactions appearing in Agents' Accounts are notified to accounting units up to the latest possible date that will enable the transactions in the last month of the financial year to be charged to the correct votes before the accounts are closed.



(3) The Stores Department will normally close its accounts with accounting units on the 14th December and will send out invoices accompanied by a statement up to the closing date. These invoices will be charged against Ministerial suspense accounts and will be cleared by accounting units against expenditure votes before the closing of the main accounts for the financial year.

(4) Requisitions held by the Stores Department which cannot be filled before the date of closing of the Stores Accounts will be a first charge against the accounts of requisitioning Ministries in the following financial year.

**44.** The procedures to be followed by accounting units at the close of the financial year are set out hereunder. It will be the responsibility of the controlling officer to see that action called for is taken at the appropriate times and that returns are submitted within the stated periods:

Procedure at end of financial year

- (a) At the close of business on the last day of the financial year, all cash books will be ruled off, signed and dated by the responsible officers.
- (b) The accounts will be closed in the normal manner, as for an ordinary month end, but supplementary accounts will be opened by accounting units only for the purpose of adjusting misallocations, for the transfer of revenue and/or expenditure to other accounting units and for final entries on the closing of the accounts.
- (c) Any revenue or expenditure (recurrent or capital) which appears in the accounts of one accounting unit but which is controlled by another, will be transferred. Only revenue and expenditure actually controlled by an accounting unit will appear in the accounts of that unit for clearance to the "Surplus and Deficit Account" maintained in the books of the Ministry under the procedure described in paragraph (g).
- (d) Dummy codes will not be used in any circumstances or for any reason.
- (e) Should the recoveries under items of "Appropriations-in-Aid" be in excess of the approved estimate for the year, the amount of the excess will be credited to the revenue item "Excess Appropriations-in-Aid".
- (f) The final closing of the accounts will be made not later than one month after the last day of the financial year.
- (g) Immediately after the final closing of the accounts, accounting units will transfer all items of Recurrent and Capital Revenue and Expenditure to the "Surplus and Deficit Account" in the books of the Ministry. The final control balance for each unit will reflect only the balances outstanding on "below-the-line accounts".
- (h) Within two months of the end of the financial year, statements of revenue and expenditure and "below-the-line accounts", together with balance sheets and accounts of all funds, will be submitted in quadruplicate by all accounting units to the Ministry for inclusion in the Financial Report. All statements, balance sheets and accounts will be signed personally by controlling officers. A circular minute detailing special requirements will be issued by the Secretary to the Treasury.

**45.** Controlling officers may be required to submit to the Public Accounts Committee memoranda on subjects which concern their Ministries and which are mentioned in the Report of the Auditor-General on the accounts for the preceding year.

Public Accounts Committee

The Laws of Zambia

**46.** Controlling officers who are required to submit memoranda to the Public Accounts Committee will ensure that these memoranda reach the Clerk of the National Assembly fourteen days before the notified date on which the Public Accounts Committee is to sit. The following form of memorandum will be used, and controlling officers will personally sign all such memoranda:

Memoranda for Public  
Accounts Committee

PUBLIC ACCOUNTS COMMITTEE  
*Report of the Auditor-General on the Public Accounts  
for the year ended ....., 19 .....*  
(memorandum by the Controlling Officer, Ministry of  
.....)  
Paragraph No.\* ..... Subject .....

.....

Body of Memorandum

Date .....

.....  
Controlling Officer

---

\*This refers to the appropriate paragraph in the Auditor-General's Report.

Twenty copies of each memorandum will be sent to the Clerk of the National Assembly who will be responsible for forwarding copies to the Secretary to the Treasury and the Auditor-General.

**47.** Internal audit teams will be provided for specified accounting units by the Secretary to the Treasury.

Internal audit

**48.** The existence of internal audit teams will not relieve controlling officers or any other accounting officers of their individual responsibilities, nor will it remove the need for normal checks within Ministries or Departments.

Controlling officers not  
relieved of  
responsibility

**49.** Internal auditors will be directly responsible to the controlling officers of the Ministries in which they are provided. The programme of checks to be carried out by internal auditors will be laid down by the Secretary to the Treasury in consultation with controlling officers and with the Auditor-General, and will cover all accounting procedures and documentation. Generally, internal auditors will ensure-

Responsibilities of internal auditors

- (a) that the work entailed in the receipt and payment of public money has been properly carried out under proper supervision;
- (b) that the safeguards for the prevention or prompt detection of fraud or loss of stores, cash or other Government assets, are adequate;
- (c) that accounting forms are properly protected, recorded and regularly checked;
- (d) that the duties of members of accounting staff are changed from time to time;
- (e) that a satisfactory system exists for the checking of computer input and output;
- (f) that the system for the control of the receipt, issue and use of stores is adequate;
- (g) that the recording of the assets is up to date and correct;
- (h) that returns of revenue or expenditure required by controlling officers are correctly prepared and promptly submitted.

**50.** Although internal auditors are expected to correct on the spot any errors discovered, thereby reducing the necessity for written reports, any reports which are made in writing by internal auditors will be addressed to the controlling officer of the Ministry concerned, the Secretary to the Treasury and the Auditor-General.

Reports by internal auditors

**51.** The following accounting records will be preserved for the periods shown:

Preservation of accounting records

- (a) Main cash books and ledgers-ten years.
- (b) Receipts of all types-ten years.
- (c) Payment and Journal Vouchers-seven years.
- (d) Establishment and salary records required for super-annuation purposes-sixty years from the date on which a pensionable officer leaves the service.

These documents will be sent to the National Archives two years after they have ceased to be in use for either audit or other purposes. Controlling officers will ensure that documents are in proper order before they are sent to the archives.

## PART V

### SAFES, STRONG BOXES, CASH BOXES AND SPECIE BOXES

**52.** The following instructions refer to safes, strong boxes, cash boxes, specie boxes issued for the safe custody of cash and similar forms of secure containers issued by Government, all of which shall be referred to as "safes" for the purposes of these Regulations.

Definition of "safes"

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- 53.** Controlling officers are responsible for obtaining safes from the Ministry for use in their offices and branches. Responsibility for obtaining safes
- 54.** The following conditions cover the care and maintenance of safes: Care of safes
- (a) No work or alteration of any kind may be carried out on a safe except with the permission of the Secretary to the Treasury.
  - (b) Small safes and strongboxes used as safes must be built into the structure of the building in which they are housed.
  - (c) Cash boxes must be locked in a safe or a fixed container when not in use.
  - (d) Any safe boxes in use by an officer on tour must be secured against theft by means of a chain and padlock fixed to some immovable or heavy object.
- 55.** Officers are personally responsible for keys of safes in their charge. Responsibility for keys
- 56.** When a safe or vault door is fitted with two or more locks, no single officer will in any circumstances hold all keys. More than one key to a safe will be issued only when there are two or more officers at the office in which the safe is installed. In the event of the departure of one of the key-holders before a relief arrives, the officer leaving the station will unlock the lock for which he holds a key and personally return this key under registered cover to the controlling officer of his Ministry. Duplicate keys
- 57.** A key will not be handed to a person who is not the official key-holder and a safe will not be opened except by the officer responsible for it. He must be present for the whole of the time it remains open. Handing over of keys prohibited
- 58.** Only original keys issued by the Secretary to the Treasury will be held. In no circumstances may any officer have a duplicate key made. Original keys
- 59.** Except as may be otherwise authorised, all duplicate keys of safes will be held by the Secretary to the Treasury. Control over duplicate keys
- 60.** Inspection reports by internal auditors or other inspecting officers must include a list of safes in the offices under inspection. The serial numbers of keys must be recorded in these reports. Inspection reports
- 61.** All transfers of safes between Departments must be notified immediately to the Ministry. Transfer within Ministries

The Laws of Zambia

- 62.** The transfer of safes between Ministries is not permitted without the prior approval of the Secretary to the Treasury. Transfer between Ministries
- 63.** When the key to a safe is lost- Loss of keys
- (a) the loss will be reported immediately to the controlling officer concerned, and to the local police;
  - (b) the safe will be sealed and the room in which it is kept must be locked. If an exceptionally large sum is in the safe, arrangements must be made for the posting of a guard;
  - (c) the officer responsible for the safe custody of the key may be called upon to make good the cost of repairs and replacement of the key.
- 64.** No private money or articles may be kept in a safe provided for the safe-keeping of public moneys. Private moneys in public safes
- 65.** A register must be kept of articles other than cash, account books and receipt forms deposited in a safe. The register must be signed by the depositing officer (other than the key-holder) when depositing or withdrawing any such article. Register
- 66.** Officers responsible for safes must verify the contents at least once each week. The register will be initialed on each occasion of check. Weekly check
- 67.** Whenever cash is taken to or collected from a bank or other office, the responsibility for safe custody of the cash in transit rests with the officer charged with conveying the cash to or from the bank or other office. Cash in transit

PART VI

BANK ACCOUNTS AND CHEQUES

- 68.** The opening of, or a change in, any signatory of an official bank account for any purpose requires the authority of the Secretary to the Treasury on Accounts Form 49. The purpose for which the bank account is required must be stated in a minute submitted with Accounts Form 49 by the controlling officer. Bank accounts and bank signing arrangements
- 69.** No instructions in regard to the operation of an official bank account may be issued except by the Secretary to the Treasury. Instructions to banks
- 70.** In no circumstances may public money be credited to a private bank or savings account. Use of public money

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71. Cheque books and cheque forms for use with official bank accounts will be obtained through controlling officers from the Strongroom Superintendent of the Ministry. Cheque forms

72. Cheque books and cheque forms must be kept secure under lock and key when not in use. An officer will be made responsible for the custody and control of the stock of unused cheque forms. That officer will maintain a record of receipts and issues in a register (Accounts Form 103), and will ensure that all unused cheques are retained in his custody. Security of unused cheques

73. (1) In the event of a cheque being lost, whether the cheque is unused or has already been issued, the accounting officer must notify all local banks and head offices of all banks. In the case of the loss of a cheque which has been issued, a "stop order" must be sent to the bank on which it was drawn. Lost cheques

(2) Before a replacement cheque is issued for an open or crossed cheque which has been lost, or stolen from the payee, he is required to sign an indemnity in the following form:

CERTIFICATE OF INDEMNITY

In consideration of the issue to me of a replacement cheque No. .... for the sum of ..... in payment of ..... which I have lost (or which has been stolen), I agree to indemnify the Government against any loss whatsoever in connection therewith and I agree to refund the sum of ..... in the event of the original cheque No. .... being negotiated.

*Signed* .....

NAME IN BLOCK CAPITALS .....

Date ....., 19 .....

Official Address .....

.....

.....

.....

The value of the replacement cheque must be debited to expenditure.

**74.** (1) Cheques drawn against official bank accounts must be signed by two or more authorised signatories except where, with the approval of the Secretary to the Treasury, cheque signing machines are used; in which case one authorised signatories will suffice. Signing of cheques

(2) The responsibilities of signatories are laid down in Part X.

*(As amended by S.I. No. 69 of 1990)*

**75.** Government bank accounts must not be overdrawn, and a temporary advance must not be obtained from a bank without the prior written permission of the Secretary to the Treasury. In the event of an official account becoming overdrawn without proper authority, the officer responsible will be called upon to refund any bank charges incurred by Government as a result of the overdraft. Overdraft

**76.** Cheques may, at the discretion of accounting officers, be accepted in payment of licences, fees, taxes and other payments due to Government. Before acceptance of a cheque, an officer will satisfy himself as to the identity of the person presenting the cheque and ensure that- Acceptance of cheques

- (a) the cheque is not post-dated or out of date;
- (b) the amount in words and figures agree;
- (c) the cheque is correctly signed and dated by the drawer;
- (d) alterations of any kind are covered by the full signature of every signatory to the cheque.

**77.** Cheques received should be made payable to the Government of Zambia and crossed "Account payee only". Security of cheques received

**78.** When a cheque is dishonoured, the amount of the cheque will be debited to "Advances-Dishonoured and Returned Cheques" in the accounts of the Ministry concerned. Immediate action will be taken to secure prompt reimbursement of the amount owed, which must be credited to the account "Advances-Dishonoured and Returned Cheques". Dishonoured cheques

**79.** If a dishonoured cheque was originally received in payment of a licence or permit and the officer issuing such licence or permit has been unable to effect recovery within such time as is considered reasonable, but not exceeding fourteen days from the date of return of such cheque, he shall declare the licence or permit to be invalid, on the grounds of non-payment of the prescribed fee, and, at the same time, he shall inform the police or other appropriate authority. In cases where it proves to be impossible to obtain reimbursement of a dishonoured cheque, the matter shall be referred to the Solicitor-General. Cancellation of licences

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**80.** Cheques, travellers' cheques or other negotiable instruments drawn on banks outside Zambia may be paid into local bank accounts. If, for any reason, foreign cheques are not acceptable to local banks, these cheques shall be sent to the accounting unit for clearance through the Ministry. In all cases, the receiving officer shall issue a receipt for the amount paid by cheque.

Cheques on accounts  
outside Zambia

**81.** (1) At stations where there are no banking facilities, Government cheques may be exchanged for cash by accounting officers.

Cashing of  
Government cheques

(2) Controlling officers may authorise in writing limited facilities for the encashment of officers' private cheques where this is conducive to efficiency. Accounting officers will, however, act with great care as they may be called upon to make good the amount of any dishonoured cheque for which they are unable to obtain reimbursement. The privilege should be withdrawn immediately from any officer whose cheque is dishonoured.

(3) With the exception covered by sub-regulation (1) collectors of revenue or other accounting officers who receive public money may not cash cheques from public money held by them.

**82.** All officers authorised to keep official bank accounts must arrange for statements to be provided regularly by the bank. Bank statements made up to the close of business on the last day of every month will be obtained. All entries on the bank statement will be checked with the cheque backing sheet and, at the end of each month, a return will be prepared in the form prescribed in regulation 39 giving a reconciliation of the balance of the bank account with the balance shown in the cash book. This return will be submitted to the controlling officer.

Bank statements

**83.** Paid and cancelled cheques will be held for audit.

Audit of cheques

**84.** All cheques drawn in payment for goods supplied on Local Purchase Orders should be crossed "Account payee only". The only exception to this rule is in the case of a payee known to have no banking account. Stamps showing this restrictive crossing will be supplied on application by the Government Printer.

Security of cheques in  
payment for goods  
supplied on Local  
Purchase Orders

## PART VII

### RECEIPT FORMS

**85.** The term "receipt form" includes all receipts, licences, permits, certificates, discs or tokens used in the collection of revenue or other moneys.

Definition of "receipt  
form"



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**86.** (1) All licences, permits, certificates, discs, tokens and other documents for which payments are received will be issued on or with the prescribed forms. Issue of receipts

(2) A "General Receipt" (Accounts Form 40) will be used in cases where a special receipt form is not prescribed.

**87.** (1) Supplies of receipt forms will be obtained only from the Strongroom Superintendent of the Ministry, by the submission of a requisition. In no circumstances will any officer make arrangements for the printing or alteration of receipt forms other than through the Secretary to the Treasury. Obtaining receipt forms

(2) Receipt forms will be issued only to Government accounting officers or to local authorities.

**88.** The Auditor-General will be informed of all issues and transfers of receipt forms. Auditor-General to be informed

**89.** All receipt forms must be checked immediately they are received to ensure that they are complete and correctly numbered. Any forms which are defective must be returned to the Strongroom Superintendent without delay. The Advice of Issue of Licences, Revenue Stamps and Receipt Books (Accounts Form 45) must be receipted and returned immediately to the Strongroom Superintendent with a report of any discrepancies, which must be copied to the Auditor-General and the controlling officer. Checking receipts received

**90.** Every officer required to hold receipt forms will keep a Register (Accounts Form 103) in which the receipt and issue of all receipts forms must be promptly entered. These registers will be obtained from the Government Printer. Register of receipt forms

**91.** Books of receipt forms will normally not be transferred from one holder to another. If in an emergency such a transfer becomes necessary, the transfer must be reported immediately to the Auditor-General and the controlling officer. Transfer of receipts

**92.** Receipt forms will be used in consecutive order, within the sequence of numbers of receipts held by one officer. Consecutive issues

**93.** Surplus stocks of completely unused receipt books which are not obsolete should be listed and returned by registered parcel post to the Strongroom Superintendent. Copies of lists will be sent to the Auditor-General and to the controlling officer. Unused and surplus receipts

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- 94.** Complete unused books of obsolete receipts will be destroyed at the office in which they are held. The destruction of the receipt books will be carried out in the presence of the accounting officer in charge, and another officer who will check that the unused receipt books are complete, and that all receipts are in fact unused. Certificates of destruction, listing the serial numbers of all receipt forms destroyed, must be signed by both officers. The original of the certificate of destruction will be filed by the officer responsible for the custody of the forms and copies must be sent to the Auditor-General and the controlling officer.
- Destruction of obsolete receipts
- 95.** Whenever surplus stocks of receipt books are returned to the Strongroom Superintendent or whenever obsolete forms are destroyed, the fact should be recorded in the Register (Form 103).
- Recording of destruction of obsolete forms
- 96.** If a book of receipts or part of a book is lost or damaged, the holder will report immediately to his controlling officer with copies to the Auditor-General and to the Secretary to the Treasury.
- Reporting of loss of or damage to receipt forms
- 97.** A check of unused receipt forms will be carried out at least once a month by the holder, who must record in the Register the date of check and sign the entry.
- Monthly check of unused receipt forms
- 98.** When one officer hands over to another, handing/taking over certificates must be signed by both officers for receipt forms. The officer taking over should sign immediately below the last entry in the Register.
- Handing over certificates to record receipt forms
- 99.** A printed notice obtainable from the Ministry must be displayed in all offices where revenue of any type is received, to bring to the attention of the public the need for them to obtain an official receipt for every payment made by them.
- Notice to public about official receipts
- 100.** Receipt forms must be completed either in ink or in indelible pencil. Counterfoils will contain exactly the same details as appear on the original receipt form. They should be date-stamped at the time of issue and will not be altered in any way.
- Completion of receipts
- 101.** If a wrong entry is made on a receipt, the form must be cancelled and dealt with in the manner prescribed in regulation 102.
- Cancelled receipts
- 102.** When a receipt is cancelled, the original and all the copies must be cancelled, and the cancellation signed by the holder of the book. The original receipt will be kept in the receipt book. The duplicate will be included with other duplicate receipts which accompany the Revenue Cash Book.
- Method of cancelling receipts
- 103.** Every receipt form and counterfoil will be printed or stamped with the official stamp of the office of issue and will be signed by the issuing officer.
- Office of issue of receipts

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**104.** Officers receiving payments from collectors of revenue must ensure that numbers of receipt forms issued by the collectors run consecutively. If no satisfactory explanation is forthcoming for any missing forms, the matter will be reported without delay to the controlling officer of the Ministry concerned.

Consecutive receipts

**105.** When a free issue is made of a receipt form for which a fee would normally be payable, the following certificate will be endorsed by the issuing officer on the form and its counterfoil or copies:

Free issue of receipt form

"I certify that this (licence) is issued free under the provisions of  
.....  
....."

**106.** In no circumstances may a duplicate of a licence be issued unless approval for such issue is specifically provided in any law or regulation.

Duplicate licences

**107.** If a certified copy of a receipt form is required, this will be made on plain paper and headed "certified copy". In no circumstances will another receipt form be used as a copy for an original receipt previously issued.

Certified copies of receipt forms

**108.** It is strictly forbidden to transfer *used* receipt forms from one accounting unit to another, or to destroy the counterfoils and copies of used receipt forms until after they have been examined by the Auditor-General.

Transfer and destruction of receipt forms

PART VIII

RECEIPT OF REVENUE

**109.** Officers are not permitted to use public revenue, temporarily or otherwise, for any private purpose whatsoever.

Private use of revenue prohibited

**110.** A receipt form must always be issued by the receiving officer whenever a sum of public money is received.

Receipts to be issued

**111.** All receipts must be vouched for on the form prescribed by statute or regulation.

Receipt forms

**112.** The notes and coins issued by the Bank of Zambia constitute legal tender in the Republic. No other currencies may be accepted without the specific authority of the Secretary to the Treasury.

Legal tender

The Laws of Zambia

- 113.** Applications must be made to the Secretary to the Treasury for general permission to accept specified foreign currency notes, travellers' cheques or cheques drawn on foreign banks at current rates of exchange. Foreign currencies
- 114.** Foreign currencies which are not acceptable to local banks will be remitted to the accounting unit for onward transmission to the Ministry, and may not, under any circumstances, be paid to a commercial bank or exchanged for Zambian currency. Remittance of foreign currency
- 115.** All revenue will be brought to account under the appropriate sub-head of the revenue estimates. Classification of revenue
- 116.** Collectors of revenue will keep a cash book which must be written up daily. Accounts Form 47B provides for the collection of revenue under four headings but where more columns are required Accounts Form 47A will be used. Cash books
- 117.** Collectors of revenue are required to bring to account daily the whole amount of their collections. Controlling officers will institute checks to ensure that this is done. Bringing revenue to account
- 118.** The following facilities will be used to enable deposits to be made to the Main Banking Account with the Bank of Zambia. Revenue will be deposited-
- (a) where daily banking facilities exist, either directly with the Bank of Zambia or indirectly by mail transfer through a commercial bank;
  - (b) where a banking agency or mobile banking service exists, by mail transfer through the agency to the Bank of Zambia on every opening or visit;
  - (c) where no banking facilities exist, by obtaining a commission-free money order for the cash received. This money order and any cheques will be sent by registered post to the Bank of Zambia for deposit to the Government's Main Account.
- 119.** If it is found that a collector of revenue has a surplus of cash, this must be brought to account and credited to the "Miscellaneous" sub-head of the revenue estimates under "Finance" ("Fees of Court", etc.). Cash surplus
- 120.** An officer who is responsible for issuing receipts must not be concerned in opening mail or keep a register of incoming remittances. Revenue collectors not to open mail
- 121.** Receipts in respect of the recovery of overpayments or erroneous payments should be credited to the vote from which the payment was made, unless the payment was made in a previous financial year, in which case the receipt should be credited to the item provided in the revenue estimates "Finance-Miscellaneous" (under "Fees of Court", etc.). Recoveries of overpayments or erroneous payments made from the Capital Fund should be credited to the Capital sub-head from which the payment was made, unless that sub-head has been closed, in which case the credit should be made to the "Other Miscellaneous Receipts" head of Capital Revenue. Recovery of overpayments

**122.** Revenue collected in any one year shall not be credited to a deposit account with the object of transferring it to revenue in the following year. Revenue not to be credited to suspense account

**123.** Revenue may be abandoned only with the approval of the Secretary to the Treasury. An application for this authority must give the sum of the revenue, the date on which it was due, the action taken to collect it and the reasons why it was not possible to collect it. A copy of the application will be forwarded to the Auditor-General. Should the Secretary to the Treasury authorise the abandonment of the revenue, a copy of his authority will be forwarded to the Auditor-General. Abandoned revenue

## PART IX

### REFUNDS OF REVENUE

**124.** A controlling officer may authorise a refund of revenue only if- Authority for refunds

- (a) approval for a refund of revenue is made under legislation or other authority for which his Ministry is responsible;
- (b) a refund must in equity be made, e.g. where a tax or a fee has been paid twice in error.

**125.** Applications to the Ministry for authority to refund stamp duty will be supported, whenever possible, by the stamped documents in respect of which the refunds are sought. Refunds of stamp duty

**126.** Payment vouchers relating to refunds of revenue must quote the authority for the refund. The number of the receipt on which the revenue was originally collected will be quoted on the payment voucher. The original of the receipt should be attached to the payment voucher. Vouchers for refunds

**127.** Court fees and fines may be refunded by the Registrar of the High Court or by the Judge or magistrate of the court to which the fees or fines were paid. Court fees and fines

**128.** (1) Refunds of revenue for the Department of Taxes and the Department of Customs and excise shall be debited to the sub-head of revenue to which the the amount to be refunded was originally credited. Classification of refunds

(2) All other refunds of revenue shall be charged against the expenditure vote "Finance Recurrent Department Charges: Refunds of Revenue". No payment shall be charged against this vote without prior authority of the Secretary to the Treasury.

*(As amended by S.I. No. 42 of 1976)*

PART X

CONTROL OF EXPENDITURE AND PAYMENTS

**129.** As the Approved Estimates of Recurrent and Capital Expenditure are not in themselves authority to spend funds, any payments which are charged to expenditure provided for in the estimates may only be made by warrant-holders who are officers holding one of the following authorities: Authorities by warrant

- (a) A Treasury Authority or warrant issued by the Secretary to the Treasury.
- (b) A warrant issued by a controlling officer to a warrant-holder in his Ministry.
- (c) A sub-warrant issued by a warrant-holder.

**130.** All payment vouchers must contain the authority against which expenditure is incurred, e.g. warrant number, or law or special minute. Authorities on vouchers

**131.** There is no necessity to keep a commitment ledger. A box-file will be used instead as follows: Records of commitments

- (a) one or more box-files will be kept for the purpose of filing the triplicate copy of each Local Purchase Order, the "number 3" copy of each stores requisition, and a copy of each indent, contract, or other record of commitment;
- (b) once the order has been paid, the relevant Local Purchase Order, etc., will be removed from the commitment file to its final storage place. The commitment file should be kept at the office where payment is made but, if this is not appropriate, it should be kept at the ordering office and the copy order removed from the file at the time an approved payment voucher is despatched to the paying office;
- (c) a part-payment will be recorded as such on the face of the relevant Local Purchase Order, indent, etc.;
- (d) a manual or machine list will be prepared at each month-end, showing the total value outstanding against each item of a sub-head. When added to the expenditure to date, the totals will be compared with the "Amount Authorised" column of the estimates.

**132.** No payments will be made against the vote of another Ministry without an authority, usually in the form of a warrant or sub-warrant issued by that Ministry. This prohibition applies to Zambia Missions abroad which will not make payments to officers without specific authority in writing from the Ministry concerned. Payments on behalf of other Ministries

**133.** The date of payment will govern the date of record of a transaction in the accounts, unless specific authority to the contrary is given by the Secretary to the Treasury. Unexpended portions of a vote during the year may not be drawn and placed on deposit for the purpose of setting aside funds as a reserve to meet payments in the next financial year. On the other hand, expenditure properly chargeable to the accounts of a financial year will, so far as possible, be made within that year and will not be deferred for the purpose of avoiding an excess on the authorised provision for the year in which authority should have been obtained by Supplementary Provision.

Date of payment

**134.** (1) All payments must be vouched for on one of the following forms:

Payment vouchers

Accounts Form 2: A wages payment voucher.

Accounts Form 5: A general payment voucher.

Accounts Form 44: A claim and payment voucher used for travelling on duty including mileage and subsistence.

(2) Accounts Form 69 which provides payees with details of the payments should be used in conjunction with Accounts Form 5.

**135.** All vouchers must be complete and all details must be filled in, including coding allocations, dates, numbers, quantities, rates, distances and authorities.

Details on payment vouchers

**136.** Vouchers will be typewritten or made out in ink or indelible pencil. All copies must be legible.

Preparation of vouchers

**137.** The original of a payment voucher will be signed by a controlling officer, a warrant-holder or by any officer authorised by them to sign on their behalf. The name of the officer signing and his designation will be printed below his signature. Copies will be initialed by the signing officer or stamped with his name stamp.

Signing of vouchers

**138.** A list of accounting or other officers authorised in writing to sign vouchers on behalf of warrant-holders will be sent by controlling officers to the Auditor-General and amended from time to time. Normally, these signing officers should not be below "executive" rank.

Panel of signing officers

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- 139.** The officer signing a voucher or document certifies the accuracy and validity of the payment. He must therefore ensure that-
- (a) all deductions due to be made from salaries or wages have in fact been made;
  - (b) the goods have been supplied or the services provided as certified by the receiving officer;
  - (c) the prices charged are either according to contract or approved rates, or are fair and reasonable according to current local rates;
  - (d) the payment is covered by proper authority and is a proper charge to public funds;
  - (e) the calculations are correct;
  - (f) the persons named as payees are those entitled to receive payment;
  - (g) the voucher is properly allocated to a head, sub-head and item;
  - (h) payment of the amount stated on the voucher will not cause an excess over the amount allocated to him.
- 140.** Officers signing vouchers which relate to payments which are recoverable are responsible for ensuring that proper arrangements exist for the recoveries to be made.
- 141.** Vouchers relating to purchases must be supported by the suppliers' invoices. Payment will not be made on statements of account only. On no account will requisitions for local supplies be issued in arrear if goods have already been supplied. In such cases, the responsible officer will certify the voucher giving reasons for the failure to issue a requisition.
- 142.** Should an original invoice be mislaid, a duplicate will be obtained from the supplier. The duplicate will be clearly marked "Copy Invoice". A certificate that payment has not previously been made will be recorded on the voucher by the officer making the payment, after he has satisfied himself that payment of the account has not in fact been made.
- 143.** In no circumstances will a duplicate requisition form be issued if an original has been mislaid. Payment will be made against the supplier's copy invoice which will be endorsed with the serial number of the requisition form against which the supply of goods or services was made, and the certificate required by regulation 142 will be recorded on the payment voucher.
- 144.** In the event of any unauthorised payment being made in consequence of an incorrect certificate on a voucher, the certifying officer may be held responsible and may be surcharged with the amount involved.
- 145.** (1) With the exceptions stated in sub-regulation (2), the normal method of payment to payees outside Zambia will be through the Secretary to the Treasury. Ministries with inter-departmental clearance (IDC) facilities will forward to the Secretary to the Treasury the following documents duly completed:

Responsibilities of officers signing vouchers

Recoverable payments

Suppliers' invoices to be attached

Mislaid invoices

Mislaid requisition forms

Payments on incorrect certificates

Payees outside Zambia



- (a) Accounts Form 5.
- (b) Accounts Form 69.
- (c) An appropriate IDC.

Originators without IDC facilities will substitute a cheque for an IDC in paragraph (c).

(2) Payments by missions abroad for the maintenance and staff salaries of those missions are made direct by them.

**146.** Payments will be made by cheque or cash, whichever is the more economical and convenient. If made by cheque, the cheque will be made payable to those to whom payment is due. Each cheque must be crossed, except in the following circumstances: Methods of payment

- (a) Open cheques may be issued in the case of standing imprests and for the net total of vouchers in respect of wages to be paid in cash to junior employees and labourers. These cheques will be made payable to the order of the title of the post held by the officer responsible for drawing the cash and paying the wages. For the guidance of banks and Government offices at which cheques will be cashed, the name of the responsible officer will be added in brackets.
- (b) Open cheques payable to the order of the payee may be issued for personal imprests and, on request, for salaries, wages and other personal payments due to Government employees.

**147.** When an open cheque is issued, a receipt or acknowledgment of the cheque will be obtained from the payee before the cheque is handed over or, if the cheque is sent by mail, it will be sent by registered mail and the number of the registered slip recorded on the payment voucher. Security of open cheques

**148.** Provided that there is no loss of discount for prompt payment, accounts for the same supplier may be grouped and paid at least once every month. Should any discount be lost owing to delay in the passing of accounts for payment, the officer responsible may be called upon to refund the amount to Government. Responsibilities of cheque signatories

**149.** All signatories of cheques are responsible, when signing, for ensuring- Periodic payments

- (a) that original documents (invoices, salary sheets, claim forms, etc.) are attached;
- (b) that the original documents are all stamped "Paid" by means of a special stamp obtainable from the Ministry, and that the cheque number is correctly shown within the "Paid" stamp;
- (c) that the relevant Payment Voucher (Accounts Form 5) is fully and properly completed;
- (d) that the cheques are correctly made out in every respect.

**150.** Only in the following circumstances may payments be made other than to the persons or firms to whom payment is due: Delivery of cash or cheques

- (a) On the written authority of the person or firm to whom the payment is due or on the production of a power of attorney or letter of administration.
- (b) In cases where the timely payment of wages to an employee is impracticable and delay would cause hardship, a paying officer may on his own responsibility make payment to a third party who will give a receipt for the payment. The paying officer will also satisfy himself that the payee receives the payment due to him.
- (c) In cases where payment is made to a duly appointed receiver, an official receiver, a trustee in bankruptcy or to a third person under a court order.

**151.** Paying officers and officers who are witnesses to a payment will satisfy themselves that the person claiming the payment is in fact the person authorised to receive the money. If necessary, they will require the production of a National Registration Card. Identification of payees

**152.** All payments will be entered into the books of account on the day the payments are made. Daily accounting for payments

**153.** (1) Fares and transport charges for travel or the consignment of stores will be met by the issue of the following warrants or requisitions: Issue of travel warrants

*Rail*-Rail warrant:

Accounts Form 29 (Passengers);

Accounts Form 30 (Goods).

*Road*-Road transport requisition;

Accounts Form 33 (b).

*Air*-Requisition for Official Passage by Air:

Accounts Form 33 (c).

(2) These warrants and requisitions must be fully and accurately completed, particularly with regard to the following details when applicable:

- (a) The purpose of the journey must be stated and it is not sufficient to use only the words "on duty"
- (b) The ages of all children must be entered.
- (c) Whenever a concession fare can be claimed, completed concession vouchers must be attached to the warrant when it is presented for the issue of a ticket.

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- (d) The conditions of service on which the officer travelling is employed must be clearly endorsed on the warrant/requisition.
- (e) The actual weight of baggage to be carried must be entered on a warrant/requisition. It is not sufficient merely to indicate on the warrant/requisition the maximum amount of baggage which can be transported at Government's expense.
- (f) Where it is stated in General Orders, or any other regulation, that an officer may transport a limited amount of baggage by passenger train and the remainder by goods train, separate warrants will be issued. The number of the warrant issued for the transport of personal effects by goods train must be entered in the appropriate space on the warrant issued for the effects to be carried by passenger train.

**154.** Officers signing warrants, requisitions and stores orders are approving the expenditure of public funds and they will be responsible, therefore, for seeing that the proper authority exists for the expenditure thus incurred. They will also be responsible for ensuring, in the case of passenger fares, that officers are entitled to the free fare and that all appropriate concessions are claimed. Any excess expenditure incurred as a result of the failure to observe regulations may be surcharged against the officer who signed the warrant, requisition or stores order.

Responsibility of officers signing warrants, etc.

**155.** Payments which are extraordinary in that they are not covered by normal regulations or procedures, e.g. compensation for loss of or damage to private property, require the prior approval of the Secretary to the Treasury.

Extraordinary payments

**156.** (1) Payment vouchers with supporting documents, and any other forms which support a charge entered in the accounts, will be carefully filed, secured against loss, and be readily available for audit.

Custody of original documents

(2) Access to the documents should be restricted to those officers authorised by the accounting officer to make reference to them. In no circumstances will the documents be removed from the files in which they are kept.

**157.** If a payment voucher is lost a properly certified duplicate will be obtained. If this is not possible, the expenditure will be treated as unvouched and written application must be made immediately to the Secretary to the Treasury, with a copy to the Auditor-General, for authority for the payment to stand as a charge to public funds. The application will provide the following details: Loss of payment vouchers

- (a) the number and date of the voucher;
- (b) the amount of the payment;
- (c) the allocation of the charges;
- (d) the name of the payee;
- (e) the nature of the payment;
- (f) an explanation as to why the voucher was lost;
- (g) whether the cheque issued was crossed or open;
- (h) whether the cheque was endorsed or receipted by the payee;

and in respect of purchases:

- (i) the purchase order number and date;
- (j) the invoice number and date;
- (k) a certificate that the goods have been received and brought on charge.

The controlling officer is required to certify that, after making a thorough check, he has been satisfied that the payment is authentic and that the payee has received the payment which the original voucher covered.

## PART XI

### PAYMENT OF SALARIES AND WAGES

**158.** Salaries and monthly wages will be paid on the last working day of each month or according to any staggered dates which the Secretary to the Treasury may from time to time approve. Day of payment

**159.** Salaries are payable in monthly instalments calculated at one-twelfth of the annual rate. Salaries for a part of any month will be calculated in proportion to the number of days in that particular month, e.g. salary for eight days in April would be eight-thirtieths of the monthly rate. Calculation of salary

**160.** Except as provided for in General Order 205, an officer will not be granted an advance of salary or wages. Salaries and wages not to be paid in advance

**161.** Any contingency which is likely to affect an officer's salary (e.g. his death, suspension or dismissal) will be notified immediately by the controlling officer to the senior officer in charge of salaries in the Ministry. The latter will then be responsible for ensuring that timely and correct adjustments are made to the officer's salary, pension or gratuity. Adjustment of salary or other moneys due to death, etc.

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- 162.** Any balance of salary or other moneys due to an officer who has been convicted of misappropriation of Government funds or theft of Government property or who has been dismissed, leaving sums owing to Government (including losses of cash or stores which are under investigation), may not be paid without the authority of the Secretary to the Treasury.
- Salaries of convicted officers
- 163.** A separate salary record card for each Division I and II officer in the Service will be kept by the Ministry. The salaries of Division I and II officers are paid by the Ministry on the basis of information supplied by the Secretary to the Treasury (Establishments) and the controlling officer of the Ministry in which those officers are serving. Officers will make arrangements regarding the method of payment, and the permissible voluntary deductions, through their controlling officers.
- Method of payment and deductions:  
Divisions I and II
- 164.** Payment of salary may be made direct to the credit of an officer's account at any commercial bank or building society in Zambia, or by cheque. Payment of the net amount due, after statutory and permissible deductions have been made, will be made in one sum; there will not be a part-payment to the credit of a bank account with the balance paid by cheque or otherwise.
- Method of payment
- 165.** All open cheques will be despatched under registered cover or delivered against personal signatures. Salary cheques will be forwarded, in bulk, from the Ministry to controlling officers. A signature, followed by the signing officer's printed name and rank, will be required for the total number of cheques received. These will be listed by serial numbers. Controlling officers will be responsible for the distribution of these cheques and for obtaining the payees' signatures in acknowledgment of receipt of the cheques. When cheques are despatched to officers in charge of out-stations, for redistribution, Distribution Lists (Accounts Form 139) will be used and addressees will be responsible for obtaining the payees' signatures. The lists, when completed, will be returned immediately to the sender who will retain them as a permanent record. If it is necessary to post the cheque direct to the actual payee, the remittance will be posted under registered cover and the registration number will be inserted against the entry in the Distribution List.
- Despatch of salary cheques
- 166.** Rent for official quarters will be deducted from salary at the full rate unless exemption or reduction has been claimed and approved. The responsibility for claiming reduced rent or exemption, including exemption during periods of vacation leave, rests with the officer concerned. Claims will be made direct to the Ministry with a copy to the officer's controlling officer. Accounts Form 133, 134 or 135, as appropriate, will be used for this purpose. Recovery of rent in respect of non-civil servants will be the responsibility of the employing Ministry.
- Deduction of rent for official quarters
- 167.** Salaries and wages of employees other than those in Divisions I and II of the Civil Service will be paid by the Ministries in which they are employed, in accordance with scales and rates laid down by the Permanent Secretary (Establishments).
- Payment scales and rates: officers other than those in Divisions I and II
- 168.** All authorised deductions will be entered on the payment vouchers in the appropriate column against the name of each employee concerned. The gross emoluments will be charged against the relevant sub-head and deductions will be credited to the appropriate account.
- Gross salary and deductions to be charged

**169.** (1) Controlling officers will arrange for salary records to be maintained in respect of all employees who are not officers in Divisions I and II. A Salary Record Card will be maintained. Salary records

(2) When an employee is transferred and the transfer involves a change of pay office, his salary record will be made up to date and transferred to his new office.

**170.** If an employee does not draw his wages at the normal time of payment, the wages due to him will be held for a period of seven days. If still unclaimed, the cash will be brought to account. A general receipt will be issued, crediting the unpaid wages to the expenditure vote from which the wages were drawn. Unclaimed wages

**171.** (1) Controlling officers will ensure that standing instructions are issued in writing for security precautions to be taken in the handling of money for the payment of wages. Security precautions with regard to payment of wages

(2) Except in the case of offices staffed by only one accounting officer, controlling officers will ensure that proper instructions are issued covering the internal check over the preparation of wage sheets and the payment of wages. In particular-

- (a) officers responsible for entries on the wage sheets, for checking and for paying will sign for their particular responsibilities on the face of the wage sheets;
- (b) each operation in connection with the preparation of wage sheets will be checked by an officer other than the officer who carried out the original operation;
- (c) payment will take place in the presence of an officer who knows the recipients. The paying officer should, where practicable, be an officer not concerned with the preparation and checking of wage sheets.

**172.** Net salary for the full period of leave will be paid by cheque not less than fourteen days before the officer goes on leave, and will be calculated up to the last day of the month preceding his return from leave, unless he elects to receive his salary in the normal manner (i.e. to a local bank). Leave salary

**173.** Controlling officers will ensure that there is an adequate system of control over the employment of labour. In particular, they will ensure that detailed instructions are issued to record and check the attendance of employees and that overtime is recorded separately, showing the hours authorised and the hours actually worked. Attendance records

PART XII

IMPRESTS

- 174.** There are two types of imprest: Types of imprest
- (a) Standing imprests-which are normally issued to facilitate the payment of wages and to enable minor local purchases to be made when it is not possible for payment to be made through an accounting unit;
  - (b) Special imprests-which are of a temporary nature, are issued for the purpose of providing officers with funds to meet expenses when travelling on duty.
- 175.** Special imprests may not be issued in respect of tours outside Zambia without the authority of the Secretary to the Cabinet to the Government. Special imprests outside Zambia
- 176.** Standing imprests may be issued by controlling officers. Both types of imprest must be limited in total to the amount which the Secretary to the Treasury has authorised for this purpose to each Ministry. Authority to issue imprests
- 177.** Holders of standing imprests may, on their own authority, issue a part of their imprest to a subordinate to be used as a sub-imprest for the purpose for which it would have been proper for the holder of the standing imprest to have used it. Sub-imprests must be recouped from and retired to the holder of the standing imprest and will always be retired when the holder of the standing imprest hands over to another officer. Holders of sub-imprests will maintain a Field Cash Book (Accounts Form 39) to record payments and receipts in the same manner as holders of standing imprests. Sub-imprests
- 178.** The amount of each standing imprest should normally be limited to the monthly requirements in each case, but if it is desirable to recoup the imprest more frequently, this is permissible. Amount of standing imprest
- 179.** The amount of a special imprest issued to meet expenses while travelling on duty will be limited to the amount which an officer will be eligible to claim for the period of absence from his station. If the period of absence on duty outside Zambia is not definitely known, the officer may be given an official Letter of Credit which will authorise any Zambian Mission abroad to pay the amount shown on the Letter of Credit as due to the officer. The Letter of Credit may include any official entertainment allowance authorised before the officer leaves Zambia. Amount of special imprest
- 180.** In no circumstances will any officer be issued with another special imprest when there is already a special imprest outstanding in his name. Any officer authorising a second imprest before the first is retired will be liable to be surcharged with the whole amount of both imprests. Special imprests: limitation

- 181.** Imprests will be used only for the purposes for which they are issued and on no account will they be used for personal expenditure or for making advances of salary or wages. Restriction in use of imprests
- 182.** A record will be kept in a Register of Imprests (Accounts Form 17) of the issue and retirement of all imprests. The instructions printed on the front cover of the Register will be complied with by all officers authorised to issue imprests. Register of Imprests
- 183.** Where banking facilities are available, officers authorised to hold a standing imprest of two hundred kwacha or more will open an official bank account unless authority to the contrary is given by the controlling officer of the Ministry concerned. Official bank accounts may also be opened for imprests of less than two hundred kwacha if this is considered desirable. Imprest bank accounts may not be overdrawn. An imprest holder is responsible for the safe custody of his imprest cheque book. Banking of imprests
- 184.** Holders of standing imprests must record all payments and reimbursements in a Field Cash Book (Accounts Form 39). On each occasion that a reimbursement of the imprest is requested, the total of expenditure since the last reimbursement and the balance of cash on hand will be entered. These two amounts will equal the value of the original imprest issued. Revenue receipts will not be entered into the Field Cash Book, but will be deposited with the Government Main Account with the Bank of Zambia in accordance with the procedure outlined in regulations 116 to 118. Field Cash Book
- 185.** Standing imprests will be reimbursed by the submission of the tear-off copies of the Field Cash Book folios, supported by properly completed original payment vouchers, to the office from which the imprest was obtained. The amount reimbursed to the imprest holder will equal the total sum of the vouchers submitted less any rejected vouchers. Reimbursement of standing imprests
- 186.** Special imprests will be retired immediately the purpose for which they are issued has been fulfilled. Provided that an imprest issued to an officer to meet expenses when travelling on duty is restricted to the amount which he will be entitled to claim on return to his station, the claim voucher will clear the imprest. If the imprest is not cleared within twenty-four hours of the imprest holder's return, the issuing officer will instruct, in writing, the officer in charge of the Salaries Section of the Ministry (in the case of Divisions I and II) and other imprest holders paid by the Ministry to deduct the whole of the amount outstanding from the salary of the imprest holder for the next month. In the case of Division III, the same arrangements will be made for local recovery. Retirement of special imprests
- 187.** Standing imprests will be retired at the end of the financial year, unless authority for their retention into the next financial year has been given by the controlling officer who authorised their issue. In these cases, it is necessary for the imprest holder to produce proof of his imprest as at the close of business on the last working day of the financial year. Accounts Form 16 will be used for this purpose. Retirement of standing imprests



PART XIII

HANDING AND TAKING OVER

**188.** The following procedure will be followed on every occasion on which an accounting officer hands over to another accounting officer: Handing-over procedure

- (a) Any cash books and stamp registers for which the handing-over officer is responsible will be ruled off and balanced with cash and stamps on hand, and the balance of the cash book or stamp register will be entered, dated and signed by both officers. If possible, all cash should be banked by the handing-over officer before the hand-over.
- (b) The officer handing over will hand to the officer taking over, a list of all "below-the-line account" balances, made up to the end of the previous month showing dates, names, amounts and types of transaction.
- (c) A check will be made by both officers that the balance of unused receipt books recorded in the Receipt Book Register is on hand and both officers will sign and date the register to this effect. A note should be made of all unused fixed-fee receipts on issue to collectors of revenue which are not available for examination at the time of handing and taking over. It will be the duty of the officer who is taking over to see that all used receipt forms have been brought to account.
- (d) Stores records will be ruled off, and both officers will check that these agree with the physical stocks on hand; individual stock sheets will then be dated and signed by both officers.
- (e) The officer handing over is responsible for seeing that the expenditure and commitment records in his control are up to date and these records will be dated and signed by both officers.

**189.** The key of each safe (as defined in Part V) will be handed to the officer taking over as soon as the contents have been verified. Safe keys

**190.** Any discrepancies revealed in the course of handing over will be acknowledged in writing by the officer handing over. The officer taking over will make a report to his controlling officer. Discrepancies on handing over

**191.** On completion of the hand-over, a certificate will be signed to the effect that the requirements of this Part have been fulfilled. One copy of this certificate will be kept by the officer taking over; the others will be retained by the officer who has handed over. Handing-over certificate

PART XIV

LOSSES OF PUBLIC MONEY AND STORES

**192.** (1) For the purposes of this Part, losses of public money may occur when an officer, through wilful default or gross neglect of duty- Definition of "losses"

- (a) fails to collect any money, whether revenue or other payment, due to Government;
- (b) makes, causes or permits an unauthorised, unvouched or incorrect payment of public money for which he is responsible by virtue of his office; this includes fraud, forgery, misappropriation, theft and burglary;
- (c) causes or permits damage to or destruction or loss of any public buildings, equipment, vehicles, stores, fittings or furniture:
- (d) causes or permits personal injury or damage to property in circumstances which render Government liable to third parties in respect of such injury or damage.

(2) Immediately a loss of any kind is discovered, the officer in whose office the loss occurred will-

- (a) advise his immediate supervising officer, by the quickest means, of the nature, extent and date of the loss. This will then be confirmed by him in writing;
- (b) institute investigations on the spot;
- (c) report the loss to the local police when this is necessary, e.g. in the case of a burglary.

**193.** This officer will carry out an investigation. At the conclusion of the investigation he will report the loss on Accounts Form 92 to his controlling officer, attaching a Police Report where necessary (see the Second Schedule). Investigation of loss

**194.** The controlling officer will consider the case in the light of the circumstances set out in Accounts Form 92. If the loss amounts to fifty kwacha or less, the controlling officer may authorise the loss to stand as a charge against public funds if he considers that there is no case for a charge of wilful default or gross neglect of duty against any officer concerned with the loss. The case file will be retained by the controlling officer for inspection by the Auditor-General and by the Secretary to the Treasury, and a copy of Accounts Form 92 will be sent to each of those two officers for information. Write-off by controlling officer

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**195.** If the loss amounts to over fifty kwacha or if the controlling officer considers that the loss was due to the wilful default or gross neglect of duty of any officer, whatever the amount of the loss, then he will forward his recommendations in paragraph 12 of Accounts Form 92 to the Secretary to the Treasury, with a copy to the Auditor-General indicating whether, in his opinion, there is a case for a surcharge against the officer or officers concerned.

Report by controlling officer

**196.** The Secretary to the Treasury may, if he considers that there has been no wilful default or gross neglect of duty by any officer, authorise the loss, or part thereof, to be charged to public funds.

Write-off by Permanent Secretary

**197.** If the Secretary to the Treasury considers that the loss was due to wilful default or gross neglect of duty, he will assess what amount should, in his opinion, be attributed to default or negligence of any officer, and he will send to the officer a notice of assessment of claim and the amount thereof. In no circumstances will this assessment exceed the amount of the actual loss suffered.

Assessment of claim against defaulting officer

**198.** The officer to whom the assessment is sent may, within twenty-one days after receipt by him of the assessment, make representations in writing direct to the Secretary to the Treasury-

Representations by officer

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

In the cases of paragraphs (b) and (c), he may make representations with a view to obtaining a full or a partial cancellation of the liability attributed in the notice of assessment to his own wilful default or gross neglect of duty.

**199.** (1) If the Secretary to the Treasury does not receive representations within twenty-one days, or if he receives representations from the officer and he considers that the officer should be liable in terms of the notice of assessment, he will determine whether the liability shall be in full or whether it shall be reduced in the light of the representations made by the officer. In either case, the Secretary to the Treasury will send a demand in writing for payment of the sum for which he considers the officer liable.

Decision of Permanent Secretary

(2) If the Secretary to the Treasury considers that the circumstances of the case justify a cancellation of the full assessment against the officer, then he shall notify the officer of this cancellation in writing.

**200.** If, upon receipt of the demand for payment, the officer admits his liability in writing he may either pay the sum assessed in one sum, or he may consent to recovery of the sum assessed from his salary or pension, or both.

Admission of liability

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- 201.** If an officer to whom a demand has been sent fails to admit liability within ten days after receipt of the demand, the Secretary to the Treasury will prepare a statement setting out the facts upon which the demand was based, attaching copies of the notice of assessment of claim and the demand for payment. The statement will disclose the status of the officer concerned in the loss, his length of service, his monthly salary and pension and his length of employment in the position held at the time of the loss. Failure to admit liability
- 202.** The Secretary to the Treasury will fix the monthly rate of deductions which shall not exceed one-quarter of the gross monthly salary or pension, or both. Monthly deductions
- 203.** If an officer who has consented to recovery of an assessed sum under regulation 197 dies, resigns or is dismissed from the service of the Government before the full sum has been recovered, then any balance still due shall be a charge against any sum owing to him or to his estate. Officers leaving the service
- 204.** The Secretary to the Treasury will send the statement referred to in regulation 201 to the Attorney-General. Statement to Attorney-General

PART XV

REMITTANCES OF CASH

- 205.** When it is necessary to remit notes or coin to a bank or to another office and it is not convenient or possible to use the commission-free money order service, the following instructions will apply: Remittances to a bank or other office
- (a) A remittance will be made up by the officer responsible for the cash and, whenever possible, will be checked and signed for as correct by a second officer. Remittances will be securely packed and, if sent by post, the packages will be registered. Specie boxes will be supplied at the beginning of each financial year on application to the Secretary to the Treasury for use in transporting coin.
- (b) At the time when the remittance is made, advice of the remittance will be sent separately to the bank or office to which it has been despatched, and a copy will be enclosed with the remittance. The advice will contain the official designation of the sender and the addressee, the total amount of the remittance, its composition by denominations of notes and coin, the date of despatch, and the method of despatch.
- 206.** Remittances received from a bank or other office will be checked at once by the officer responsible for receiving the cash, if possible in the presence of a second officer. Any discrepancy will be reported immediately by telephone or telegraph to the bank or office from which the remittance has been received, and will be confirmed at once in writing. If there is an irrecoverable shortage in a remittance received, or if the remittance does not arrive at its destination, then the remitting officer will take immediate steps to report the shortage in or non-arrival of the remittance as a loss of public money under Part XIV. Remittances received

PART XVI-Revoked by S.I. No. 102 of 1991.

FIRST SCHEDULE-Revoked by S.I. No. 102 of 1991.

SECOND SCHEDULE

(Regulations 193 and 195)

ACCOUNTS FORM 92

REPORT ON A LOSS OF PUBLIC MONEY/STORES

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

Supervising Officer's File No. ....  
 MINISTRY/DEPARTMENT .....

PART A-Report by Supervising Officer to Controlling Officer under  
 Regulation No. 193

<p>1. FULL NAME of Supervising Officer</p> <p>2. Official Designation and Address</p> <p>3. Office and/or place where the loss occurred</p> <p>4. Date on which the loss occurred</p> <p>5. Date loss was reported to me</p> <p>6. Nature of loss</p> <p style="padding-left: 20px;">Money</p> <p style="padding-left: 20px;">Stamps</p> <p style="padding-left: 20px;">Stores</p> <p style="padding-left: 20px;">Property</p> <p style="padding-left: 20px;">Sub-Total</p> <p style="padding-left: 20px;">less amount recovered or repaid</p> <p style="padding-left: 20px;">Net value of the loss</p> <p>7. POLICE REPORT</p> <p style="padding-left: 20px;">(a) Was the loss reported to the Police?</p> <p style="padding-left: 20px;">(b) If it was, give the date of report</p> <p style="padding-left: 20px;">(c) If it was not reported, explain why not, e.g. petty loss already made good</p> <p style="padding-left: 20px;">(d) If Police Report available</p> <p style="padding-left: 20px;">(e) If not available, give date of written request or a Report</p> <p>8. COURT PROCEEDINGS</p> <p style="padding-left: 20px;">(a) Was anyone prosecuted?</p> <p style="padding-left: 20px;">(b) If so, who?</p> <p style="padding-left: 20px;">(c) With what result?</p> <p style="padding-left: 20px;">(d) If Court Record available</p> <p style="padding-left: 20px;">(e) If not available, give date of written request for Court Record</p> <p>9. RESULT OF INVESTIGATION</p> <p>What were the precise circumstances in which the loss occurred?</p>	<p>1. ....</p> <p>2. ....</p> <p>3. ....</p> <p>4. .... 19 .....</p> <p>5. .... 19 .....</p> <p>6. <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">K</th> <th style="padding: 5px;">n</th> </tr> </thead> <tbody> <tr><td style="height: 15px;"> </td><td style="height: 15px;"> </td></tr> <tr><td style="height: 15px;"> </td><td style="height: 15px;"> </td></tr> <tr><td style="height: 15px;"> </td><td style="height: 15px;"> </td></tr> <tr><td style="height: 15px;"> </td><td style="height: 15px;"> </td></tr> <tr><td style="height: 15px;"> </td><td style="height: 15px;"> </td></tr> <tr><td style="height: 15px;"> </td><td style="height: 15px;"> </td></tr> <tr><td style="height: 15px;"> </td><td style="height: 15px;"> </td></tr> </tbody> </table></p> <p>7. (a) YES/NO*                  (b) ..... 19 .....                  (c) .....                  .....                  (d) 3 copies to be attached                  (e) ..... 19 .....</p> <p>8. (a) YES/NO*                  (b) .....                  (c) .....                  .....                  (d) 3 copies to be attached                  (e) ..... 19 .....</p> <p>9. ....</p>	K	n														
K	n																

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Were normal precautions taken to prevent it? .....

If not, why not and which officers were involved? .....

Were there any unusual circumstances which led to the loss? .....

What checks were carried out and when? .....

What security arrangements were in existence, and were they adequate? .....

Give any further information which is relevant, including measures taken to prevent a recurrence. ....

NOTE:

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

10. RECOMMENDATION

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

\*(a) I recommend penalised in any way.

\*(b) I recommend surcharge of:

\*(c) I recommend disciplinary action of

11. Signature of Supervising Officer:  
Official Designation:  
Date:

10. ....  
.....  
.....  
.....

(a) that no officer be surcharged or/

(b)

Officer's name	K	n
.....	.....	.....
.....	.....	.....
.....	.....	.....

(c) .....

11. ....  
.....  
.....  
..... 19 .....

\* Delete whichever is not applicable.

PART B-REPORT BY CONTROLLING OFFICER TO SECRETARY TO THE TREASURY, MINISTRY OF FINANCE, UNDER REGULATION NO. 195

(To be submitted to the Secretary to the Treasury, Ministry of Finance, for consideration, with a copy to the Auditor-General, for all losses of K50 or more and in all cases in which a surcharge is recommended. In the case of a loss of less than K50, if the Controlling Officer's decision is that it should "stand as a charge to public funds", a copy will be sent to the Permanent Secretary, Ministry of Finance, and the Auditor-General for information, endorsed to that effect in 12 (c) below.)

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Controlling Officer's File No. ....

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

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

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

(c) my recommendations are:

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

Signature of Controlling Officer .....

Official Designation .....

Date .....

\* Delete whichever is not applicable.

THE FINANCE (CONTROL AND MANAGEMENT)  
(PUBLIC STORES) REGULATIONS.

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PART I

PRELIMINARY

1. These Regulations may be cited as the Finance (Control and Management) (Public Stores) Regulations. Title



2. In these Regulations, unless the context otherwise requires-

Interpretation

"accounting unit" means a section responsible for the maintenance of the accounts of a Ministry or a number of Ministries or a branch of a Department of a Ministry;

"allocated stores" means public stores purchased for use in connection with specific works or for departmental purposes, the cost of which is immediately chargeable directly to the appropriate head, sub-head and item of expenditure;

"Auditor-General" means the Auditor-General appointed under the provisions of the Constitution;

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"Board" means the Standing Accidents Board established under paragraph (d) of regulation 122A.

"Committee" means the provincial Standing Accidents Committees established under paragraph (b) of regulation 122A and "Committee" shall be construed accordingly;

"controlling officer" means an officer designated by the Minister as officer in charge of a head of expenditure in any one financial year and charged with the duty of controlling expenditure on any public service under that head;

"head of department" means an officer in charge of a branch or Department within a Ministry;

"internal auditor" means any person designated as such by the Secretary to the Treasury;

"Minister" means the Minister responsible for finance;

"Secretary to the Treasury" means the Secretary to the Treasury, Ministry of Finance;

"purchasing officer" means an officer who is authorised to sign an order for the purchase of any goods or for the requisition of any service;

"store-keeper" means any officer responsible for the receipt, custody and issue of public stores;

"stores officer" means any officer whose responsibilities include-

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- (a) supervision of store-keepers;
- (b) checking the records, registers and accounts of store-keepers or verifying the stocks held by them; and
- (c) maintenance of stores accounts;

"stock verifier" means any person designated as such by the Secretary to the Treasury;

"vote holder" means any officer to whom a controlling officer has delegated responsibility for the expenditure under a particular sub-head or sub-heads;

"unallocated stores" means stores of a general nature which are not required at the time of purchase for specific work or departmental purposes but which are acquired as stock to be issued and charged to various works and services as required.

**3.** These Regulations shall supersede all previous Stores Regulations and Stores Orders and shall be read in conjunction with the Financial Regulations.

Supersession of previous Regulations. Cap. 347

PART II

GENERAL PROVISIONS

**4.** (1) The Secretary to the Treasury shall be responsible for general stores accounting, but, a controlling officer may, with the written approval of the Secretary to the Treasury and subject to the provisions of these Regulations, issue supplementary instructions governing public stores of any particular nature held under his control.

Responsibility for accounting arrangements

(2) Copies of all supplementary instructions issued under sub-regulation (1) shall be sent to the Secretary to the Treasury and the Auditor-General.

**5.** Every controlling officer shall be responsible for-

Responsibility of controlling officers

- (a) observance of all instructions issued by the Secretary to the Treasury;
- (b) ensuring that an efficient system exists for the administration and control of public stores under his supervision; and
- (c) ensuring that all his subordinate officers whose duties involve responsibility for public stores are conversant with these Regulations.

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**6.** Every purchasing officer and stores officer shall be personally responsible for the due performance of his duties and for any inaccuracies in the accounts rendered by him or under his authority.

Personal responsibility of purchasing officer and stores officer

**7.** Every officer shall exercise strict economy in the use of public stores and all supervising officers shall ensure that expenditure of a wasteful or extravagant nature on public stores is not permitted.

Officers to exercise strict economy in use of public stores

**8.** (1) For the purpose of this Part, loss of public stores shall be deemed to have occurred if an officer, through wilful default or neglect of duty, causes or permits damage to, or destruction or loss of, any public stores, equipment, vehicles, fittings or furniture.

Loss of public stores

(2) Immediately a loss of public stores is discovered, the officer in charge of such public stores shall-

- (a) advise his immediate supervising officer, by the quickest means, of the nature, extent and the date of the loss;
- (b) confirm his advice in writing;
- (c) institute investigations on the spot; and
- (d) report the loss to the local police where an offence is suspected to have been committed.

**9.** (1) Subject to the provisions of sub-regulation (2), unallocated stores may only be held by a controlling officer or any other officer under his control if he is specifically authorised in that respect under Part VIII of these Regulations.

Authority for unallocated stores

(2) The Secretary to the Treasury may prescribe conditions for the receipt, custody and issue of, and accounting for, unallocated stores and may also modify or revoke, at any time, the authority so given.

**10.** (1) The following categories of officers shall at all reasonable times have the right to inspect public stores and books, records and accounts relating to such public stores, that is to say:

Inspection of public stores, etc.

- (a) the Auditor-General or any officer authorised by him;
- (b) an internal auditor;

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- (c) a stock verifier; or
- (d) any officer authorised by the Secretary to the Treasury.

(2) Every officer concerned shall give the inspecting officer the necessary facilities for inspecting such public stores and relevant documents.

(3) The officer carrying out an inspection shall give a receipt to the person from whom any books, records and other documents have been taken away for further investigations.

PART III

PURCHASES AND TENDERS

**11.** Except as otherwise provided for in these Regulations, the provisions of Part XVI of the Financial Regulations and the First Schedule thereto shall apply to procedures governing purchases and tenders under these Regulations.

Application of  
Financial Regulations.  
Cap. 347

**12.** (1) Every purchasing officer must ensure that-

Liability of purchasing  
officers

- (a) funds are available for the purchasing or requisitioning of public stores under a properly authorised provision of heads of expenditure;
- (b) the public stores ordered shall not be in excess of normal departmental requirements; and
- (c) due care is exercised in the preparation of all requisitions, orders and indents.

(2) Any purchasing officer who fails to comply with the provisions of this regulation may be held liable for any excess costs incurred as a result of such failure.

(2) Any purchasing officer who fails to comply with the provisions of this regulation may be held liable for any excess costs incurred as a result of such failure.

**13.** (1) All public stores, vehicles, plant and other items shall be obtained from the following sources:

Sources from which  
public stores shall be  
obtained

- (a) in the case of items shown in the Government Stores Catalogue for the time being in force, from the Government Stores or from the nearest depot of the Government Stores, as the case may be, by submitting a requisition on the Requisition, Issue and Receipt Voucher (Misc. Form 1B);
- (b) in the case of motor vehicles, plant, machinery, device, tools and spare parts, from the Mechanical Services Department by submitting a requisition on the Requisition, Issue and Receipt Voucher (Misc. Form 1B);
- (c) in the case of specially headed stationery or printed forms, from the Government Printing Department by submitting a requisition on Misc. Form 1;
- (d) in the case of medical supplies and drugs, from the Medical Stores of Zambia Limited, a limited company registered under the Companies Act;
- (e) in the case of typewriters and office machines, from the Office Equipment and Maintenance Section by submitting a requisition on the Requisition, Issue and Receipt Voucher (Misc. Form 1B);
- (f) in the case of any other items not mentioned in this sub-regulation, from the Department which has been authorised by the Government to stock such items by submitting a requisition on the Requisition, Issue and Receipt Voucher (Misc. Form 1B).

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(2) Save as provided for in sub-regulation (1), no purchasing officer shall obtain public stores from any other source except in the following circumstances:

- (a) where such public stores are not available at the Government Stores or other authorised sources of supply and a certificate to that effect is obtained from the officer in charge of the organisation concerned;
- (b) where circumstances are so urgent as to render it not reasonably practicable to purchase public stores from the Government Stores or other authorised sources of supply and the reasons therefor are recorded in writing.

(3) Where an officer purchases public stores from another supplier in terms of paragraphs (a) and (b) of sub-regulation (2), he shall, forthwith, make a report to that effect to his immediate supervisor and where it appears that the circumstances under which he acted were not so urgent as to justify the action taken, or that the need for public stores in question could have been foreseen in time for them to be purchased normally from authorised sources, the purchasing officer may be held liable for any additional expenditure which may have been incurred as a result of his action.

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**14.** (1) Subject to the other provisions of these Regulations, local purchases of public stores shall be made on Local Purchase Order (Misc. Form 1A) which shall be completed in quadruplicate and copies thereof shall be distributed as follows: Local purchases in Zambia

- (a) the original and duplicate copies shall be sent to the supplier of the goods;
- (b) the triplicate shall be filed in accordance with the instructions contained in the Financial Regulations; and Cap. 347
- (c) the quadruplicate shall remain in the book.

(2) The agreed or quoted prices obtained by a pro forma invoice where necessary shall be inserted in the appropriate column.

(3) The requisitioning officer shall ensure that he obtains from the supplier the original copy of the Local Purchase Order (Misc. Form 1A) together with the invoice for the goods which shall be used to support the payment for the goods.

(4) In the case of purchases by the Mechanical Services Department, the Local Purchase Order (Misc. Form 1A) shall be completed in quintuplicate and the copies thereof shall be distributed as follows:

- (a) the original and duplicate copies shall be sent to the supplier of the goods;
- (b) the triplicate shall be filed to support the commitment ledger;
- (c) the quadruplicate shall be sent to the Mechanical Services Department (Stores Receipt Section); and
- (d) the quintuplicate shall remain in the book.

**15.** (1) Requests for public stores to be obtained from sources outside Zambia shall be processed in accordance with the procedure laid down in the Schedule to the Financial Regulations. Purchases from outside Zambia

(2) Wherever possible, supplies shall be procured through Government appointed purchasing agencies.

(3) Indents for supplies from Government purchasing agencies shall be signed by the controlling officer personally before submission to the Central Supply and Tender Board.

#### PART IV

##### BOOKS AND FORMS OF ACCOUNTS

**16.** Every stores officer or any other officer having in his charge any public stores or other articles of public property must keep and maintain records of the receipt and issue of such public stores. Responsibility of officers to account for public stores

**17.** The books and forms prescribed in the Schedule hereto shall be the books and forms of accounts which shall be used by every Ministry and Department for the purposes of these Regulations. Books and forms of accounts

**18.** The Allocated Stores Ledger (Misc. Form 54) shall be the principal book of accounts where entries shall be made from the original documents relating to all public stores transactions. Allocated Stores Ledger

**19.** (1) A separate account shall be maintained for each item of the public stores and the accounts shall be arranged in accordance with the groups and classifications adopted for the public stores. Arrangement of stores accounts

(2) Each account shall be given a folio number or other distinguishing mark.

**20.** Subject to the other provisions of these Regulations, the Local Purchase Order (Misc. Form 1A) shall be used for all the local purchases of public stores. Local Purchase Order

**21.** (1) All payment vouchers supporting entries in the Allocated Stores Ledger (Misc. Form 54) shall be serially numbered, filed and bound in numerical sequence. Numbering of payment vouchers

(2) There shall be maintained separate files for each type of payment vouchers.

(3) Every payment voucher shall bear a reference to the stores ledger folio to which it relates.

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- 22.** (1) Every store-keeper shall maintain a Stock/Bin Card (Accts Forms Nos 148 and 148A) for each item of stock on which shall be recorded all movements and balances of stock-in-hand, and in the case of a large organisation, a Kardex or other similar system may, with the approval of the Secretary to the Treasury, be used instead of the Stock/Bin Card (Accts Forms Nos 148 and 148A). Stock Bin Cards and Kardex system
- (2) Every Stock/Bin Card shall be attached to the bin, shelf or container where the public stores are held or in a container kept close to the stock.
- (3) All movements of public stores shall be recorded on the Stock/Bin Card (Accts Forms Nos 148 and 148A) as soon as any transaction has been effected and the entries so effected shall be in addition to those made in the Allocated Stores Ledger (Misc. Form 54).
- 23.** There shall be kept and maintained a Register of Stores Ordered and Received (Accounts Form 151) in which shall be recorded details of all public stores received. Register of Stores Ordered and Received
- 24.** (1) Every officer in charge of a hospital, hostel, school, prison or other similar Government institution shall keep and maintain a Register of Consumable Stores (Accounts Form 159) in which shall be recorded details of all consumable stores and fuel received. Register of Consumable Stores
- (2) Public stores recorded in the Register of Consumable Stores (Accounts Form 159) may not be recorded in the Allocated Stores Ledger (Misc. Form 54) or the Register of Stores Ordered and Received (Accounts Form 151).
- 25.** Every officer-in-charge of a hospital, hostel, school, prison or other similar Government institution shall, at the end of each month, prepare and forward to the head of department concerned, a Return of Consumable Stores (Accounts Form 159) (reverse). Return of Consumable Stores
- 26.** (1) A Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154) shall be prepared for all allocated stores received from whatever source, except where the supply is from a Government agency in which case the Requisition Issue and Receipt Voucher (Misc. Form 1B) shall be prepared instead. Stores Demand Issue and Receipt Voucher
- (2) The Stores Demand, Issue and Receipt Voucher or the Requisition Issue and Receipt Voucher as the case may be, shall be returned to the issuing officer immediately after the public stores have been received and checked.
- 27.** A Stock Receipt Cost Sheet (Accounts Form 160) shall be prepared for every consignment of unallocated stores. Stock Receipt Cost Sheet



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- 28.** The posting of stores ledgers shall, where possible, be carried out by accounting officers who are not responsible for the actual custody of the public stores. Posting of stores ledgers
- 29.** When preparing requisitions, local purchase orders, or other similar documents, a line initialled by the officer signing the document shall be drawn across the form immediately below the last item and a diagonal line shall be drawn through the remaining blank portion of the form so as to prevent any unauthorised additions being made to the entries already appearing on the form. Preparation of stores requisitions, local purchase orders, etc.
- 30.** All requisitions, local purchase orders or other similar documents shall be signed by two officers one of whom shall be the officer immediately responsible for the requisition of public stores required and the other, whose name and designation must be shown on the order, shall be of a supervisory rank. Signing of requisitions, local purchase orders, etc.
- 31.** Books containing requisitions, local purchase orders or other similar documents shall only be issued to controlling officers who shall keep and maintain a record of their serial numbers and details of their distribution. Safe-guarding of requisitions, local purchase orders, etc.

PART V

SUPERVISION AND CUSTODY OF PUBLIC STORES

- 32.** (1) Controlling officers shall appoint officers at their respective headquarters to be directly responsible for the supervision and control of departmental stores. Supervisory officers
- (2) In the case of outstations, the senior representative of each Department shall be directly responsible for the supervision and control of the departmental stores within his Province or District.
- 33.** (1) Every stores officer or other officer having charge of public stores shall be personally responsible for the safe custody and preservation of such public stores and shall guard against damage and deterioration. Protection of public stores
- (2) Care shall be taken to ensure that dangerous and highly inflammable goods are kept in a safe manner and that laws or regulations governing the storage of fuels, chemicals, explosives, or dangerous drugs are complied with.
- (3) Where the storage facilities provided are considered to be inadequate or unsatisfactory in any respect, the officer-in-charge of such storage facilities shall report to the controlling officer immediately.

**34.** Officers-in-charge of public stores must ensure that stores are kept in the neatest, cleanest and most easily countable manner and that adequate steps are taken to preserve and protect such public stores against deterioration from climatic conditions or destruction from vermin and other harmful things.

Arrangement of public stores accommodation

**35.** (1) Every supervising officer shall inspect the stores accounts of his Department as frequently as necessary and in any case not less than twice in a year.

Inspection of stores accounts

(2) The frequency of inspections shall be determined by the size of the public stores and the number of transactions taking place in that Department.

(3) The inspection shall include-

- (a) a test verification of the additions in the Allocated Stores Ledgers and a comparison of the ledger entries with the relevant issue and receipt vouchers;
- (b) a test comparison of the Allocated Stores Ledger and balances shown on the Stock/Bin Cards;
- (c) a check of the condition of the goods in stock and the manner in which they are stored.

(4) Additional frequent checks of items shall be made by a controlling officer or such other officer delegated by him in writing to ascertain the correctness of the stores records.

**36.** (1) An officer appointed to carry out inspection and check shall submit a full report of the findings to his controlling officer.

Submission of records

(2) Copies of the reports submitted under sub-regulation (1) shall be sent to the Secretary to the Treasury and to the Auditor-General and the appropriate regional head of the Auditor-General's Office.

**37.** All stocks of public stores shall be completely verified at least once in a year by a duly appointed stock verifier or Board of Survey.

Annual verification of public stores

**38.** Heads of department shall report immediately to their controlling officers any loss, damage or deterioration of public stores in their charge and shall similarly report any discrepancy between the ledger or inventory balance and the actual stock.

Report of loss, damage, etc., by heads of department

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- 39.** Officers-in-charge of public stores shall render to their controlling officers at such intervals as may be necessary and in any case at the end of every financial year, a detailed return of-
- Return of unserviceable or excess public stores
- (a) unserviceable stores held by them; and
  - (b) public stores held in excess of requirements.

- 40.** Controlling officers receiving reports made under regulations 38 and 39 shall take such action as may be required under Part XIII of these Regulations to adjust the loss or discrepancy as the case may be.
- Action on report of loss of, damage to, etc., public stores

PART VI

RECEIPT OF PUBLIC STORES

- 41.** (1) All public stores received shall be unpacked carefully, checked as to quantity and condition, and details thereof shall be entered in books of account immediately such public stores are received.
- Checking of public stores received

(2) The checking shall be carried out against the relevant packing or delivery note and issue note where appropriate.

(3) In the case of the Lusaka depot of the Government Stores the delivery note shall be obtained from the supplier in quadruplicate and the copies thereof shall be distributed as follows:

- (a) the original copy shall be retained by the Receipts Section;
- (b) the duplicate shall be sent to the Accounts Section together with the Stock Receipt Cost Sheet (Accounts Form 160) and the Daily Receipt Register (Stores Form No. 71);
- (c) the triplicate duly, receipted, shall be sent to the supplier to enable him to raise the necessary invoice; and
- (d) the quadruplicate shall be given to the supplier for his record.

(4) The Stock Receipt Cost Sheet (Accounts Form 160) shall be prepared for every consignment of unallocated stores received.

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(5) In the case of the Lusaka depot of the Government Stores, copies of the Stock Receipt Cost Sheet (Accounts Form 160) shall be prepared in quintuplicate and copies thereof shall be distributed as follows:

- (a) the original copy shall be sent to the Machine Room for posting;
- (b) the duplicate shall be sent directly to the Accounts Section together with the Daily Receipt Register Stores Form No. 71;
- (c) the triplicate shall be taken to the Accounts Section through the Chief Stores Officer concerned;
- (d) the quadruplicate shall be sent to the buyer for his record; and
- (e) the quintuplicate shall remain with the Receipts Section.

**42.** All entries relating to quantities and prices of goods supplied and entered in local purchase orders, delivery notes, invoices, daily registers and the Stock Receipt Cost Sheets shall be written in both figures and words. Entries to be made in figures and words

**43.** Where public stores are despatched by a Government agency, the receiving officer shall acknowledge receipt of the items by signing a copy of the Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154). Acknowledgement of receipt of public stores

**44.** (1) Public stores received for immediate use on a work or service such as building materials, motor vehicle spare parts or foodstuffs shall be recorded in the Register of Stores Ordered and Received (Accounts Form 151) or the Register of Consumable Stores (Accounts Form 159) as appropriate and the Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154) shall be certified to the effect that such public stores have been taken into immediate use. Public stores required for immediate use

(2) A reference to the work or service for which the public stores have been used shall also be endorsed on the voucher.

**45.** (1) Unused and used allocated public stores returned, if suitable for re-use for their original purpose, shall again be taken on charge in the Allocated Stores Ledger. Returned public stores

(2) If such public stores are found not to be suitable for re-use, they shall be kept separately and brought on charge in a separate "Surplus Stores Account" in the Allocated Stores Ledger (Misc. Form 54) pending authority for disposal in accordance with Parts XIII and XIV of these Regulations.

**46.** The receipt voucher for converted or manufactured articles received shall quote, wherever practicable, the number of the Stores Demand, Issue and Receipt Voucher on which the original articles or goods for conversion were issued. Care must be taken to ensure that the quantities of articles or goods received are correct and consistent with the quantities originally issued.

Converted or  
manufactured stores

**47.** (1) A Stock Discrepancy Report (Accounts Form 152) and Claims Register (Accounts Form 173) shall be prepared by the officer receiving public stores in respect of loss, shortages or breakages of consignment received.

Stock Discrepancy  
Report and Claims  
Register

(2) The Stock Discrepancy Report (Accounts Form 152) shall be entered into the Claims Register (Accounts Form 173) and shall be pursued until the claim is settled.

**48.** (1) The Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154) or, in the case of unallocated stores, the Stock Receipt Cost Sheet (Accounts Form 160), shall constitute the authority for the payment for suppliers' invoices or the acceptance of debits for public stores.

Authority for payment  
for stores received

(2) Every accounting officer responsible for passing invoices for payment or accepting debits for public stores must ensure that such public stores have been received and taken on charge before approving payment or accepting the debit therefor.

## PART VII

### ISSUE OF PUBLIC STORES

**49.** Public stores may only be issued in the following circumstances-

Purposes for which  
public stores may be  
issued

- (a) for the execution of civil works or other Government services;
- (b) for transfers between stores depots;
- (c) for authorised conversion into manufactured articles;
- (d) for sale where such sale is authorised under these Regulations; and
- (e) for destruction or write-off where such destruction or write-off is authorised under these Regulations.

**50.** The issue of public stores on loan for private use is prohibited except on written authority of the Secretary to the Treasury in which case the borrower shall be held liable for any loss or damage to such public stores as may be assessed by the Secretary to the Treasury.

Prohibition of issue of  
public stores for  
private use

**51.** (1) Every officer issuing public stores shall ensure that he obtains from the receiving officer a receipted copy of the Requisition, Issue and Receipt Voucher (Misc. Form 1B).

Issue of public stores

(2) The issuing officer shall ensure that public stores are handed over to the requisitioning officer or his authorised representative and, where necessary, he may demand proof of identity of the requisitioning officer or his representative and may record particulars of such identity on all copies of the Requisition, Issue and Receipt Voucher (Misc. Form 1B).

**52.** The issue of public stores for sale or write-off is prohibited except as provided for in Parts XIII and XIV of these Regulations.

Issue of public stores for sale or write-off, etc.

**53.** Transfers of allocated stores from one Ministry or Department to another shall be dealt with in the same way as the issue and receipt of public stores, and entries in the records shall be supported by Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154).

Transfers of allocated stores

**54.** (1) All officers issuing public stores shall ensure that articles are suitably packed and correctly labelled to prevent damages in transit and facilitate safe delivery.

Packing of public stores

(2) Packing cases, hessian and other packing materials received by Government Ministries and Departments and which are suitable for re-use and which are no longer required by the receiving Ministries and Departments shall be sent to the nearest Government Stores depot as soon as possible after receipt.

## PART VIII

### UNALLOCATED STORES

**55.** (1) The establishment of stocks of unallocated stores shall require prior approval of the National Assembly after due application therefor has been submitted by the controlling officer.

Authority for and limit of unallocated stores

(2) Such applications shall state-

(a) the reasons for making such applications; and

(b) the nature of the public stores required.

(3) Where the National Assembly approves the application it shall be the responsibility of the controlling officer to ensure that the maximum value of stocks authorised to be held is not exceeded.

**56.** (1) The costing of unallocated stores shall be carried out at the time of receipt.

Receipt and costing of unallocated stores

(2) The Stock Receipt Cost Sheet (Accounts Form 160) shall be prepared for such consignment taking into account the landed cost of the goods and overhead expenses.

**57.** (1) All issues of unallocated stores shall be recorded on Requisition, Issue and Receipt Voucher (Misc. Form 1B).

Issue of unallocated stores

(2) The Requisition, Issue and Receipt Voucher (Misc. Form 1B) shall be prepared in sextuplicate and distributed as follows:

- (a) the original shall be sent to the Accounting Section of the issuing officer.
- (b) the duplicate shall support monthly statements to Departments with request for payments;
- (c) the triplicate shall be used as the purchasing slip which shall be receipted by the officer receiving the goods and then returned to the issuing officer;
- (d) the quadruplicate shall be sent to the Auditor-General or the appropriate regional head of the Auditor-General's Office;
- (e) the quintuplicate shall be sent to the Accounts Unit of the Ministry of the officer to whom the public stores have been issued; and
- (f) the sextuplicate shall be retained as a file copy for posting to the public stores Stock/Bin Card.

(3) Officers-in-charge of unallocated stores who wish to return part of such stores may only do so on prior authority of the officer-in-charge of issuing stores and may only return such stores to where they were first obtained.

(4) Returned unused stores shall be taken on charge again in the Stock Receipt Cost Sheet (Accounts Form 160) at the original or current issue price, whichever is the lesser, and their value shall be debited to the "Purchase of Unallocated Stores" sub-head of expenditure, credit being given to the appropriate departmental vote or such other account to which the original charges were debited.

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**58.** Cash receipts accruing from sale of unallocated stores in excess of the total value of the unallocated stores fund shall be credited to revenue sub-head "Sales of Unallocated Stores".

Cash sales accruing from sale of unallocated stores

**59.** (1) The issue price of unallocated stores shall be revised whenever purchases are made to replenish existing stocks of public stores by adding the total cost of the new supply to the total issue value of the existing stock of that item and calculating the average cost per unit of the combined old and new stocks of the item.

Revision of issue price

(2) The price calculated in accordance with sub-regulation (1) shall become the new issue price of that particular item of public stores and shall remain in force until such time as fresh stocks are acquired and the prices are revised again in accordance with sub-regulation (1).

**60.** (1) There shall be maintained a separate account for each item of the unallocated stores stock.

Unallocated stores account

(2) Such account shall reflect the quantity, unit issue price, and total value of the stock in hand.

(3) The Unallocated Stores Control Account shall be maintained by the responsible officer in respect of each authorised holding of unallocated stores and shall be posted monthly from the monthly summaries of transactions and shall record the total value of all receipts, issues and other transactions for each month.

**61.** Officers authorised to hold unallocated stores shall at the end of each month but before the end of the following month, submit to their controlling officers, a Monthly Financial Statement of Unallocated Stores (Accounts Form 170) reflecting the totals of the transactions during the month.

Monthly financial statement

**62.** Controlling officers shall, at the close of each financial year prepare and submit to the Secretary to the Treasury with a copy of the Auditor-General, in respect of each authorised stock, Annual Tabular Summary of Unallocated Stores Account (Accounts Form 171).

Annual tabular summary

**63.** Every Annual Tabular Summary of Unallocated Stores Account shall be supported by an Annual Stock Valuation Certificate (Accounts Form 172) prepared from the Stores Ledgers showing the quantities and values of each commodity or item remaining in stock, the total value of which must correspond with the value of stocks as reflected in the Unallocated Stores Control Account and in the Annual Tabular Summary of Unallocated Stores Accounts.

Annual Stock Valuation Certificate



PART IX

PLANT AND VEHICLES

**64.** For the purpose of this Part, unless the context otherwise requires- Interpretation

"vehicle" includes all cars, trucks, trailers, motor cycles and pedal cycles, and any accessories thereof;

"plant" includes bulldozers, tractors, graders, cranes, boats, craft, generators, motors, engines, compressors, mixers, boilers, agricultural machines, pumps, lathes, presses, welders, air-conditioners, refrigerators or any similar immobile or static equipment, or accessories thereof;

"Director" means the Director of Mechanical Services Department.

**65.** (1) All purchases of plant and vehicles shall be made by or through the Director. Purchases of plant and vehicles

(2) All vehicles and plant purchased for the use of Government Ministries and Departments irrespective of the vote from which such purchases are made shall, in the first instance, be received by the Director who shall arrange to have such plant and vehicles properly inspected and allocated with a distinct Government serial number.

(3) All plant values of which exceed K200 per item and all vehicles irrespective of their value, must bear a Government serial number allocated by the Director.

(4) Where a plant has a value of less than K200, a local domestic serial number must be allocated and a central record maintained by the Ministry or Department owning it.

**66.** The following records shall be maintained by the Director for all Government plant and vehicles, irrespective of their location: Plant and vehicles records

- (a) the Central Register (Form MSD 37A) in which shall be recorded the description of the item, the cost, the number and date of the purchase order, manufacturer's serial number, its Government serial number, the date of receipt, the number and date of the issue voucher on which it has been issued and the official designation and station of the officer to whom it has been issued; and
- (b) the Census Register (Form MSD 37B) which shall contain a complete record of all plant and vehicles on issue to each Ministry or Department.

- 67.** The following records shall be maintained at the headquarters of every Ministry and Department and at each Provincial or District office of the Department where plant or vehicles are held: Ministerial and Departmental records
- (a) the Plant and Vehicles, Ledgers (Forms MSD 10A and MSD 10B) which shall contain a record of every unit held by the Department in each of the above-mentioned areas of its authority;
  - (b) the Log Book (Form MSD 9) which shall provide a record of all journeys undertaken or work done, and records relating to issues of fuel, oil and lubricants to each plant or vehicle and which shall always remain in the plant or vehicle, and the driver or operator of the plant or vehicle shall be responsible for ensuring that full particulars of the operations or journeys are entered therein;
  - (c) a Monthly Plant/Motor Vehicles Return (Form MSD 40) showing total figures for each vehicle and plant, as the case may be, of kilometres or hours worked and total amount of litres of fuel consumed;
  - (d) a Vehicle History Register (Form MSD 49) for each vehicle, which shall always remain in the vehicle. The driver of the vehicle shall be responsible for its safe custody.
- 68.** (1) Transfers of plant or vehicles between Ministries or Departments shall require the approval of the controlling officer responsible for the Mechanical Services Department. Transfers of plant or vehicles
- (2) Such transfers between Ministries and Departments shall be notified immediately to the Director, and the departmental records shall be amended accordingly.
- 69.** Transfers of plant or vehicles from one station to another within the same Department shall be notified immediately to the Director who shall enter the details of such transfer in his record. Transfers within Department
- 70.** Inspecting officers of the Mechanical Services Department shall have the right to inspect all Government plant and vehicles as well as records relating thereto, and shall be afforded all facilities to enable them to carry out their duties. Inspection of plant, vehicles and records
- 71.** Every head of department shall ensure that adequate arrangements exist for the supervision of all plant and vehicles on charge to that Department. Responsibility for supervision of plant and vehicles
- 72.** Unserviceable plant or vehicles shall be disposed of or dealt with on the basis of recommendations of the Board of Survey appointed under Part XII of these Regulations. Unserviceable plant or vehicles
- 73.** Drivers and officers-in-charge of plant or vehicles shall be responsible for ensuring that damage is not caused or aggravated by neglect or misuse. Wilful neglect or misuse

**74.** (1) The Mechanical Services Department shall provide a maintenance and repair service for all Government vehicles under the control of the Director only. Maintenance of plant and vehicles

(2) Where Departments have been specifically authorised to operate their own workshops, they shall carry out all maintenance and repair of their plant and vehicles and shall only seek the assistance of the Mechanical Services Department when the work involved is extensive, or complicated.

(3) Every plant or vehicle in need of repair shall, where possible, be delivered to the nearest Mechanical Services Department workshop under cover of a workshop order.

(4) Tools and accessories should not normally accompany the equipment unless such equipment is to be boarded or transferred and where a vehicle is delivered with a spare wheel or tools or accessories, a receipt shall be obtained to that effect.

(5) Where it is not possible to send the plant or vehicle to the Mechanical Services Department workshop, the officer responsible for the equipment shall send a request to the workshop for a mechanic or spares required to be sent to the location of the plant or vehicle. Requests for such service shall give a brief description of the nature of the problem and, if possible, an indication of the spares likely to be needed.

(6) The Director shall from time to time, issue to all Ministries and Departments with copies to the Secretary to the Treasury, the Auditor-General and the regional head of the Auditor-General's Office a list of stations where Mechanical Services Department workshop depots are situated.

**75.** (1) Heads of department shall ensure that officers responsible for the supervision of all plant and vehicles carry out inspection not less than once every month. Periodic checks

(2) Where during such inspection a plant or vehicle is found to be unserviceable, the officer-in-charge of the nearest Mechanical Services Department workshop shall be notified to that effect without delay.

**76.** (1) Drivers and officers-in-charge of vehicles shall be responsible for ensuring that such vehicles are carefully maintained and regularly serviced. Servicing of vehicles

(2) Daily servicing tasks laid down by the Director shall be carried out under the supervision of the responsible officer.

(3) Vehicles shall be sent to the nearest Mechanical Services Department workshop at such intervals as are prescribed by the Director for routine servicing and inspection. Officers responsible for plant and vehicles shall advise the nearest Mechanical Services Department workshop of all additions or reductions of plant or vehicles strength under their supervision.

(4) Where it is noted in the Mechanical Services Department workshops that a vehicle is not being regularly serviced, the officer-in-charge of the workshop shall report the fact to the head of department concerned and to the Director, with a view to taking disciplinary action against the officer responsible for the failure.

(5) In the absence of a satisfactory explanation, the driver or officer in charge of the vehicle may be held liable for any damage to the vehicle which may occur as a result of the failure by such driver or officer to send the vehicle for servicing whenever due.

**77.** (1) The Director shall, from time to time, issue bulletins laying down procedures in connection with the running, maintenance and repair of plant and vehicles.

Director to issue bulletins

(2) The instructions contained in the bulletins must be carefully observed by all officers responsible for plant and vehicles.

**78.** (1) Plant and vehicles shall not be taken to private firms or garages for maintenance or repairs except with the written authority of the Director. The Director shall authorise the maintenance or repair of plant or vehicles by private firms only in the following circumstances-

Maintenance and repair by private firms

(a) where tenders have been invited;

(b) if there exists circumstances which render it impracticable to carry out the work in the Mechanical Services Department's workshop.

(2) A record of all jobs entrusted to private firms shall be kept showing Government numbers and details of the work done and the amounts paid.

**79.** Officers shall be held liable for any excess costs incurred by them in the maintenance and repairs of vehicles and plant which are attributable to their failure to comply with the foregoing regulations and the Financial Regulations.

Officers liable for excess costs  
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## PART X

### TOOLS AND EQUIPMENT

- 80.** For the purpose of this Part, unless the context otherwise requires-
- Interpretation
- "tools and equipment" means all hand tools, implements, camp equipment, drawing office and survey instruments, medical and surgical instruments and all articles of similar nature, whether or not they are of an expendable nature, which are not normally issued to officers personally for use in carrying out their official duties.
- 81.** (1) Every head of department shall designate an officer to be a Tools and Equipment Control Officer (hereinafter in this Part referred to as the "Control Officer") either for the Department or for any Provincial or District office of the Department.
- Tools and Equipment  
Control Officer
- (2) Every officer so designated shall maintain a Tools and Equipment Control Ledger (Form MSD 95).
- 82.** (1) All tools and equipment shall be taken on charge in the Tools and Equipment Control Ledger (Form MSD 95) in which shall be recorded all items acquired, issued to particular officers or written off or retained in the stores section.
- Tools and Equipment  
Control Ledger
- (2) The number of tools and items of equipment issued to individual officers shall be entered into the relevant distribution column in the Tools and Equipment Control Ledger (Form MSD 95) which shall show the quantities issued to each officer and for which he must account.
- (3) All issues and receipts by the Control Officer shall be supported by the Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 54) which shall be serially numbered.
- 83.** (1) All officers to whom tools and equipment are issued by the Control Officer shall maintain an Inventory of Plant, Tools and Equipment (Form MSD 59A) which shall give details of all articles in their possession and which must correspond with the quantities stated to be in their possession in the Tools and Equipment Control Ledger (Form MSD 95).
- Inventory of Plant,  
Tools and Equipment
- (2) The Inventory of Plant, Tools and Equipment (Form MSD 59A) shall be posted from the issue and receipt vouchers maintained by the Control Officer.
- 84.** (1) Every officer to whom tools and equipment are issued shall be personally responsible for their safe custody and use until they are returned to store, or authority has been given for them to be written off.
- Personal responsibility  
of officers

(2) All officers shall take all reasonable precautions for the safe custody of the tools and equipment under their control and shall ensure that items issued to workmen under their supervision are returned promptly to their store.

**85.** Control Officers shall arrange for periodic checks at intervals of not less than twice in a year, of the tools and equipment in current use, either personally or by an independent officer designated by the controlling officer or head of department as the case may be.

Periodic checks of tools and equipment

**86.** (1) All losses of tools or equipment shall be reported immediately to the Control Officer and an explanation of the circumstances in which the losses occurred shall be submitted by the officer responsible for the custody of such tools or equipment.

Loss of tools or equipment to be reported

(2) A copy of the preliminary report shall be sent to the Ministry of Finance, Losses Section, Lusaka, and to the Auditor-General.

(3) The Control Officer shall investigate the loss and forward a full report to the head of department.

**87.** When the necessary authority has been received to write off deficient or unserviceable tools or equipment as provided for in Part XIII of these Regulations, such tools or equipment shall be recorded as having been returned to store before being written off and the authority for the write-off shall be quoted in the Tools and Equipment Control Ledger (Form MSD 95).

Write-off of tools or equipment

**88.** (1) Where an officer is required to hand over tools or equipment in his charge to another officer prior to proceeding on leave, transfer or termination of appointment, as the case may be, all tools and equipment in the custody and charge of the outgoing officer shall be checked and a list of the tools and equipment handed over shall be signed by both officers and handed to the Control Officer.

Hand-over of tools or equipment

(2) Where the Control Officer is satisfied that there are no shortages or that the outgoing officer is not responsible for any shortage which may appear at the time of the handing over, he shall issue a clearance certificate to such outgoing officer.

(3) Controlling officers and heads of department shall ensure that no final payment is made to an officer whose appointment is to be terminated unless such clearance certificate has been provided in respect of that officer.

(4) Where it becomes necessary for an officer to transfer any tools or equipment on his charge to another officer on occasions other than a complete hand-over, or prior to proceeding on leave, a list of the items handed over and signed by both officers shall be submitted to the Control Officer who shall make the necessary correcting adjustments in the Tools and Equipment Control Ledger (Form MSD 95).

(5) The officer handing over the items shall be responsible for ensuring that the provisions of this regulation are complied with.

## PART XI

### OFFICE MACHINERY

**89.** For the purpose of this Part, "office machinery" includes typewriters, adding machines, calculating machines, duplicators, stencil scanners, document copiers, dictating and transcribing machines, laminating equipment, postal franking machines, shredding machines and such other machines as are used in Government offices. Interpretation

**90.** (1) The Supervisor of the Office Equipment and Maintenance Services (hereinafter referred to as the "Office Equipment Supervisor") at Lusaka shall maintain a Plant, Tools and Equipment Control Ledger (Misc. Form 59) of all Government office machinery. Plant, Tools and Equipment Control Ledger

(2) There shall be recorded in the Plant, Tools and Equipment Control Ledger (Misc. Form 59) the serial number, make, type and model of each machine, the Department having charge of the machine and the station at which it is located.

(3) A Government serial number shall be allocated to each machine by the Office Equipment Supervisor, which shall be stencilled or painted on the machine and shall be quoted in all correspondence or documents relating to such machine.

**91.** All transfers of office machinery between Ministries, Department or stations must be notified immediately to the Office Equipment Supervisor by the head of department concerned. Transfer of office machinery

**92.** (1) The purchase of office machinery is the responsibility of the Office Equipment Supervisor. Purchase of office machinery

(2) Every Ministry shall notify their requirements of office machinery including machines required by Departments operating trading accounts, to the Office Equipment Supervisor not later than the date on which the Ministry of Finance calls for the first draft estimates for the ensuing financial year.

**93.** Applications for the supply of any type of office machinery must be made by heads of department through their controlling officers to the Office Equipment Supervisor on the Application for Office Machines (Accounts Form 137). Applications for supply of office machinery

**94.** (1) All office machinery shall be issued to Departments by the Office Equipment Supervisor who shall check and prepare the machinery for fitness prior to issue. Issue of office machinery

(2) The Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154) issued in duplicate shall accompany each machine, the original of which must be signed by the receiving officer and returned to the Office Equipment Supervisor without delay.

(3) Ministries and Departments shall receive from the Office Equipment Supervisor details of all new machines issued to their Ministries and Departments and should record them in the Plant, Tools and Equipment Control Ledger (Misc. Form 59).

**95.** (1) The Office Equipment Maintenance Service is established for the purpose of carrying out all repairs and overhauls of Government office machinery and to provide a regular inspection and maintenance service for all machines. The Office Equipment Supervisor shall arrange inspection tours as frequently as possible and shall notify stations concerned in advance of the inspector's visit. Office Equipment Maintenance Service

(2) No office machinery shall be taken to a private firm or a private mechanic for repairs without prior authority of the Office Equipment Supervisor in writing.

**96.** (1) Typewriters and other small machines in need of repair or overhaul shall be despatched to the Office Equipment Maintenance Service in Lusaka or the nearest provincial workshop for the necessary work to be carried out. Repairs and overhauls

(2) Every office machinery sent for repairs shall be carefully packed and moveable parts firmly secured to prevent damage in transit.

(3) Every office machinery sent for repairs shall be accompanied with the Office Machine Repair Order/Consignment/Receipt Note (Form OE. 1) giving the following information:

- (i) Ministry/Department;
- (ii) Station;
- (iii) type of machine and manufacturer's serial number;
- (iv) the Government Number of the machine;
- (v) details of known faults and defects;

(4) Where office machinery is sent from an out-station, a copy of this note and details of date of despatch and mode of transport must be forwarded by post to the Office Equipment Supervisor or his provincial representative who, on receipt of this advice, shall list the machine as "In transit" and institute enquiries if it is not received within a reasonable time.



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(5) Failure to advise the Office Equipment Supervisor of despatch may result in the loss of machinery in transit being discovered too late for a claim against the railway or transport contractor to succeed and where this occurs, the despatching officer shall be held personally and pecuniarily responsible for any loss which may be suffered by the Government.

(6) In the case of large machinery which cannot be packed and despatched to Lusaka or the provincial workshop, a full report on the machinery shall be forwarded to the Office Equipment Supervisor or his provincial representative, as appropriate, who shall advise on what action to be taken.

*(As amended by S.I. Nos. 127 and 204 of 1986)*

**97.** (1) All office machinery located in Lusaka shall be sent to the Office Equipment and Maintenance Service Workshop when any repair of adjustment is required. Minor repairs and adjustments

(2) In the case of office machinery situated outside Lusaka, minor repairs may be made locally if facilities are available and subject to the following conditions:

- (a) where the cost in each case does not exceed K25 (a quotation having been obtained in each case); and
- (b) where the cost is to be met from the vote of the Department having charge of the machine.

(3) If the estimated cost exceeds K25, the machinery must be dealt with as laid down in regulation 96.

(4) Where the Office Equipment Supervisor considers it uneconomical for defective machinery to be sent to the nearest workshop for repairs he may authorise such repairs to be carried out locally provided the cost does not in each case exceed K50.

**98.** (1) All office machinery considered unserviceable shall be sent to the Office Equipment Supervisor for examination immediately such machinery ceases to be of use. If the Supervisor finds that the machinery is beyond economic repair he shall inform the head of department accordingly and hold the machinery for inspection by a Board of Survey. Unserviceable office machinery

(2) Where the Office Equipment Supervisor is of the opinion that a particular machinery is beyond economic repair, he shall authorise the head of department to strike the machinery off charge and shall amend the Ministry's Plant, Tools and Equipment Control Ledger (Misc. Form 59) accordingly.

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(3) Unserviceable office machinery shall remain on charge to the Office Equipment Supervisor pending a Board of Survey's recommendations.

(4) Boards of Survey shall not recommend the disposal of any unserviceable office machinery presented for examination by any officer other than the Office Equipment Supervisor.

**99.** Controlling officers shall be responsible for all office machinery on charge to their Ministries or Departments and shall maintain at each Ministry and departmental headquarters, a register of such items showing Government and manufacturer's serial numbers, make, type and location of all machines on their charge.

Register of office machinery on charge

**100.** All charges incurred in the transportation of office machinery between the Office Equipment Workshop and Departments shall be met by the Department forwarding the machinery.

Cost of transporting office machinery

**101.** Any office machinery not in use should be returned to the Office Equipment Supervisor for re-allocation.

Surplus office machinery

**102.** (1) Office machinery which is the property of Government should not be removed from Government offices for use in private homes without the specific authority of the head of department in writing.

Removal of office machinery from Government offices

(2) Before any office machinery is removed from a Government building, full details of the officer taking such machinery and the address to which it is being taken must be recorded in the departmental register of office machinery.

**103.** (1) In the event of theft or loss of office machinery, the Office Equipment Supervisor and the police must be informed of the full particulars of such machinery without delay.

Loss or theft of office machinery

(2) A copy of the preliminary report shall be sent to the Ministry of Finance, Losses Section, Lusaka, and to the Auditor-General and the regional head of the Auditor-General's Office.

(3) Any authority for write-off subsequently received in respect of the loss shall be recorded in the Plant, Tools and Equipment Control Ledger (Misc. Form 59) maintained by the Ministry or Department concerned and an advice sent to the Office Equipment Supervisor.

PART XII

BOARDS OF SURVEY, STANDING ACCIDENTS BOARD AND PROVINCIAL STANDING  
ACCIDENTS COMMITTEE

**104.** (1) All public stores shall be examined by a Board of Survey at least once in a year. Boards of Survey

(2) The examination of public stores shall take place-

- (a) in the case of allocated stores, at any time during the year;
- (b) in the case of unallocated stores, at the close of each financial year.

**105.** Special Boards of Survey may be appointed to examine and report on unserviceable or surplus public stores whenever it is considered necessary so to do. Special Boards of Survey

**106.** All Annual or other Boards of Survey shall be appointed as follows: Appointment of Boards of Survey

- (a) in the case of the Annual or Special Board of Survey at Lusaka, by the Secretary to the Treasury;
- (b) in the case of the Annual or Special Boards of Survey in other Provinces, by the Provincial Secretary to the Treasury of the Province concerned; and
- (c) in extreme cases of urgency where it is necessary to deal with perishable articles without delay in order to avoid possible loss to Government, Town Clerks may appoint a Board, under advice to the Provincial Permanent Secretary, concerned.

**107.** Every Annual Board of Survey or Special Board of Survey shall consist of a Chairman who must be a senior officer not below the rank of Executive Officer and not less than two other members. Composition of Boards of Survey

**108.** A notification for convening a Board of Survey shall be sent to the Chairman and members of the Board concerned and the Chairman shall be responsible for arranging the time and venue of the meeting with the members Notification

*(As amended by S.I. No. 204 of 1986)*

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**109.** The following forms shall be used, except where Departments have their own special forms, and shall be sent by the convening officer to the Chairman of the Board: Forms to be used

- (a) Board of Survey on Stores (Misc. Form No. 37);
- (b) Statement of Discrepancies (Misc. Form No. 38);
- (c) Surplus/Redundant/Unserviceable Stores (Misc. Form No. 39);
- (d) Surplus/Redundant/Unserviceable Stores to be transferred to other Organisations (Misc. Form No. 39); and
- (e) Report on Storage Accommodation (Misc. Form No. 40).

**110.** The officer in direct charge of the stores under survey shall personally be present while the Board is being held and shall give every facility to members of the Board. Attendance of officer-in-charge of stores

**111.** All stores ledgers and inventories shall be entered up-to-date by the responsible officers before the Board of Survey begins its work. Ledgers, etc., to be entered up-to-date

**112.** (1) Every Annual Board of Survey shall make a physical count of the stores held and compare the actual quantities found with the balances shown in the stores ledgers or inventories. Duties of Annual Boards of Survey

(2) At the close of every examination of public stores, the Annual Board of Survey shall record its findings on the appropriate forms.

(3) All unserviceable and obsolete stores shall be removed to a separate place where they shall be retained until directions are issued for their disposal.

(4) When discrepancies in public stores are discovered, the officer-in-charge of such stores shall be requested to give a full report on such discrepancies.

**113.** (1) All Boards of Survey shall inspect the storage premises for public stores paying particular attention to its cleanliness, suitability and security, the arrangement and classification of the stock, and the general condition of the storage premises and the public stores therein. Inspection of storage premises

(2) Special care should be taken in testing the security of firearms, other classified items of stores and dangerous drugs.

**114.** (1) The Chairman of the Board of Survey shall forward all the copies of the Board's Report, duly signed and stamped with his official departmental stamp, to the Secretary to the Treasury by whom the Board was appointed. Report of Board of Survey

(2) A Board of Survey appointed by a Provincial Permanent Secretary, shall report to him about any officer who has contributed to the loss, damage or unserviceability of any public stores.

**115.** Where an officer in charge of public stores discovers, at the end of a financial year, that public stores in his charge have not been examined by an Annual Board of Survey during that year and that no arrangements have been made for such an examination to take place, he shall, without delay, report to the Secretary to the Treasury in the case of Lusaka, or the Provincial Permanent Secretary, in the case of other Provinces, who shall then appoint a Board of Survey immediately.

Request for appointment of Annual Board of Survey

**116.** (1) At all Zambia Foreign Missions, applications for the disposal of unserviceable and surplus stores shall be forwarded to the Secretary to the Treasury through the Permanent Secretary in the Ministry responsible for foreign affairs, who shall endorse his own recommendations thereon.

Procedure for disposal of unserviceable and surplus stores at Foreign Missions

(2) In the case of vehicles and other equipment a technician's report on the condition of the vehicle or equipment must accompany the application.

(3) The Secretary to the Treasury shall consider the recommendations and shall decide whether or not a Board of Survey should be appointed.

(4) Where it is decided to dispense with a Board of Survey, the Secretary to the Treasury shall issue such directions as he considers appropriate in the circumstances for the disposal of the public stores in question.

**117.** Whenever authority is issued by the Secretary to the Treasury for the disposal of unserviceable or surplus stores, copies of such authority shall be sent to the Auditor-General.

Copies of authority for disposal of unserviceable or surplus stores to be sent to Auditor-General

**118.** In the case of public stores which have been completely verified at least once during the year by a duly appointed stock verifier, an Annual Board of Survey may be dispensed with but only on the specific authority of the Secretary to the Treasury concerned.

Circumstances where Annual Board of Survey not necessary

**119.** (1) Where for any reason an officer holding unserviceable stores deems it expedient that certain items should be disposed of before the next Annual Board of Survey, he shall submit an application in writing for a Special Board of Survey to be convened to examine such items.

Request for Special Board of Survey on unserviceable stores

(2) Every application for a Special Board of Survey shall be accompanied by a list of the public stores concerned on the Surplus/Redundant/Unserviceable Stores (Misc. Form No. 39) which shall be submitted through the head of department to the Secretary to the Treasury for public stores located in Lusaka or to the Provincial Permanent Secretaries in the case of other Provinces, who shall appoint such a Board.

(3) Where perishable public stores at out-stations are involved and immediate action is required to avoid loss to the Government, the officer-in-charge of the public stores may apply directly to the Provincial Permanent Secretary or the Town Clerk concerned; and where a request is made to the Town Clerk, the Provincial Permanent Secretary shall be informed.

(4) All Boards of Survey appointed in accordance with the foregoing provisions of this Regulation shall examine only the stores listed on the Surplus/Redundant/Unserviceable Stores (Misc. Form No. 39) submitted for such purpose and the storage premises thereof and shall complete Misc. Forms Nos 39 and 40 only.

**120.** There shall be a Standing Board of Survey based at Lusaka for unserviceable mechanical plant, vehicles and other items of costly equipment located in the Lusaka District.

Standing Board of Survey

**121.** The Standing Board of Survey shall consist of a Deputy Permanent Secretary from the Cabinet Office, who shall be the Chairman and the following members:

Composition of Standing Board of Survey

- (a) an officer not below the rank of Deputy Permanent Secretary from the Ministry responsible for finance;
- (b) an officer not below the rank of Deputy Permanent Secretary from the Ministry responsible for works and supply;
- (c) an officer not below the rank of Senior Valuations Officer, from the Provincial and Local Government Administration Division;
- (d) an officer not below the rank of Senior Superintendent of Police from the Ministry responsible for home affairs; and
- (e) an officer not below the rank of Senior Mechanical Inspector from the Mechanical Services Department.

**122.** (1) The Chairman of the Standing Board of Survey shall forward all the copies of the Board's report, duly signed and stamped with the official stamp, to the Secretary to the Treasury.

Report of Standing Board of Survey

(2) Where during any inspection, it becomes evident that plant, vehicles, or equipment have become unserviceable owing to misuse or negligent acts of any officer or failure of any officer to adhere to standing instructions with regard to the operation or maintenance of such plant, vehicles, or equipment, the inspecting officer shall draw attention to this fact in his inspection report and it shall be the duty of the controlling officer concerned to instruct the officer-in-charge of the plant, vehicles or equipment to investigate the matter and report to the Standing Board of Survey.

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(3) The report submitted under sub-regulation (2) must clearly indicate whether any person or persons should be held liable for the loss or damage caused to such plant, vehicles or equipment and whether disciplinary action is called for where misuse or negligent operation or maintenance has materially contributed to the unserviceability of the plant, vehicles or equipment.

**122A.** There shall be the following Board and committees for the purpose of considering accident cases involving plant and vehicles belonging to the Government:

Standing Accidents Board and committees

- (a) a Standing Accidents Boards for Lusaka; and
- (b) nine provincial standing accidents committees to deal with cases arising in the respective provinces.

*(As amended by S.I. No. 69 of 1995)*

**122B.** (1) The Board shall be composed of-

Composition of Standing Accidents Board

- (a) a Permanent Secretary from the Cabinet Office, who shall be Chairman;
- (b) an officer not below the rank of State Advocate from the Ministry responsible for legal affairs;
- (c) an officer not below the rank of Senior Personnel Officer from the Personnel Division;
- (d) an officer not below the rank of Superintendent from the Zambia Police Force;
- (e) an officer not below the rank of Senior Mechanical Engineer from the Ministry responsible for works and supply; and
- (f) an officer not below the rank of Senior Stock Verifier from the Ministry responsible for finance.

(2) The committee shall be composed of-

- (a) the Permanent Secretary of the Province who shall be Chairman;
- (b) the Deputy Permanent Secretary of the Province who shall be Vice-Chairman;
- (c) the Provincial Superintendent of Police;

- (d) the Provincial Commissioner of Works;
- (e) the Provincial Agricultural Officer; and
- (f) the Provincial Education Officer.

(3) The Boards shall have a full-time Secretary, while a committee shall have a part-time Secretary, who shall take no direct part in the proceedings of the Board or committee, as the case may be.

(4) The Secretary to the Treasury in the ministry responsible for finance shall notify members of the Board of their appointments and shall also inform the Secretary of the Board of those appointments.

(5) The Permanent Secretary of each Province shall notify members of the committee of their respective appointments and shall also inform the Secretary of the committee of those appointments.

*(As amended by S.I. No. 69 of 1995)*

**122C.** (1) The Board shall meet at least twice in every calendar month while a committee shall meet at least once in every calendar month.

Proceedings of  
Standing Accidents  
Board

(2) At any meeting of the Board or a committee, four members shall constitute a quorum.

*(As amended by S.I. No. 69 of 1995)*

**122D.** (1) All accidents in Lusaka involving plant and vehicles shall be reported to the police, the Secretary to the Treasury in the ministry responsible for finance and the Board.

Procedure for  
reporting accidents

(2) All accidents which take place outside Lusaka shall be reported to the police, the committee, the Provincial Commissioner of Works, and the Permanent Secretary for the province.

(3) The driver, or the officer who had charge of the vehicle when the vehicle was involved in an accident shall make a preliminary report on the Preliminary Accident Report Form M. E. 1 (b) within forty-eight hours of the accident and shall submit Traffic Accident Form No. M. E. 1 (a) Parts I and II to the Board or the committee concerned within seven days of the submission of the Preliminary Accidents Report Form M. E. 1 (b).



(4) As soon as a police officer has visited the scene of the accident and recorded statements from the parties involved in the accident, the ministry that owns the damaged plant or vehicle shall take that plant or vehicle to the nearest depot of the ministry responsible for works and supply where a mechanical inspector shall carry out a detailed inspection of the plant or vehicle.

(5) A mechanical inspector shall, immediately after carrying out the inspection referred to in paragraph (a), submit a report on the Initial Plant Inspection Report Form No. MSB 65 or Initial Vehicle Inspection Report Form No. MSB No. 64, as the case may be, and Repair Assessment Form No. M. E. 28 to the head of the Department whose plant or vehicle was involved in the accident.

*(As amended by S.I. No. 69 of 1995)*

**122E.** (1) A police officer referred to in sub-regulation (4) of regulation 122D shall make representations concerning the accident to the Board or a committee and shall when doing so present the following documents: Representations of  
police officer

- (a) Initial Plant Inspection Report Form No. MSB 65, or Initial Vehicle Inspection Report Form No. MSB 64, as the case may be, and Repair Assessment Form No. M. E. 28;
- (b) a report from the traffic police regarding the accident;
- (c) a sketch plan of the scene of the accident where this is not already incorporated in the police report;
- (d) if prosecution of the driver of the vehicle involved in the accident has taken place, a copy of the judgment of the Court;
- (e) a statement made by the operator of the plant or the driver of the vehicle giving an account of the accident;
- (f) a statement made by any witness to the accident;
- (g) a statement of the officer who had charge of the vehicle prior its involvement in the accident; and
- (h) any other information which may be of assistance to the Board or the committee in disposing of the case.

(2) The Board or a committee shall consider each case on the weight of the evidence available and make a recommendation to the Ministry or Department which had charge of the plant or vehicle.

(3) The decisions of the Board or a committee shall be recorded in its minutes book and shall be communicated to the Head of Department and the Controlling Officer in the Ministry or Province which had charge of the plant or vehicle, and to the Secretary to the Treasury, on Form SAB. 10.

*(As amended by S.I. No. 69 of 1995)*

### PART XIII

#### WRITE-OFF AND DISPOSAL OF UNSERVICEABLE STORES, DISCREPANCIES, LOSSES, ETC.

**123.** (1) Heads of department may authorise the write-off, at periodic intervals, of expendable stores which have become unserviceable due to fair wear and tear or any other cause not attributable to negligence or improper use, subject to the following limits: Unserviceable  
expendable stores

- (i) the original value of any one item to be written off does not exceed K100;  
and
- (ii) the total original value of items to be written off does not exceed K200 in any particular category.

(2) If in any case it is expected that the above values shall be exceeded, then the public stores in question must be examined by a Board of Survey.

(3) Applications to write-off unserviceable expendable stores shall be made by the officer-in-charge of the stores on the List of Expendables to be written off (Misc. Form No. 41) which shall be completed in quadruplicate and forwarded through the departmental stores supervisory officer to the head of department who shall then record his decision on the forms and dispose of the copies as follows:

- (a) original to the officer-in-charge of stores;
- (b) duplicate to the Secretary to the Treasury;
- (c) triplicate to the Auditor-General;
- (d) quadruplicate to be retained by head of department.

(4) The completed original List of Expendables to be Written off (Misc. Form No. 41) shall constitute authority to write-off the articles listed thereon and shall be numbered and used as a voucher to support the necessary entries in the stores ledger and inventories. The public stores concerned shall then be destroyed or otherwise disposed of in accordance with the instructions of the head of department.

(5) If the write-off of any item listed is not approved by the head of department, such items must be set aside for examination by a Board of Survey to be appointed.

(6) For the purpose of this Regulation, "expendable stores" means crockery, linen, blankets, clothing, hand tools and foodstuffs but shall not include furniture and furnishings.

**124.** (1) The following classes of public stores shall be examined by a Board of Survey and may only be written off and disposed of in accordance with the final decision recorded on the Board of Survey papers:

Other unserviceable stores

(a) unserviceable non-expendable stores; or

(b) obsolete stores.

(2) Heads of department holding public stores stated above shall, in the case of general public stores, call for a Special Board of Survey or, if delay in the examination of such stores is not likely to lead to loss or inconvenience, hold the public stores separately for presentation to the next Annual Board of Survey.

(3) In the case of vehicles or plant, application for a Board of Survey shall be made in accordance with the provisions of Part XII, and in the case of office machinery an application for a Board of Survey shall be made in accordance with the provisions of Part XI.

**125.** Departments holding serviceable stores which are in excess of their requirements, whether used or unused, shall consult the Director of Supplies regarding their disposal. The fullest possible details must be given to enable the Director to recommend the best method of disposal.

Stores surplus to requirements

**126.** All losses of, or damage to, public stores shall be reported immediately to the Secretary to the Treasury through the controlling officer.

Report on losses of, or damage to, public stores

**127.** Every loss report submitted shall be processed in accordance with the instructions contained in Part XIV of the Financial Regulations.

Processing of loss report.  
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**128.** (1) Discrepancies between ledger and inventory balances and actual stocks found on checking public stores shall be investigated immediately by the responsible officer. Discrepancies

(2) If after investigation such discrepancies have been found to be the result of accounting errors, necessary adjustments shall be made.

(3) Where the discrepancies cannot be attributed to accounting errors and only minor shortages or surpluses are involved and there is no reason to suspect fraud or negligence, the following action shall be taken:

(a) deficiencies shall be dealt with as losses of stores in terms of regulation 126;

(b) surpluses shall immediately be taken on charge in the stores ledger or inventory and a stores receipt voucher prepared to support the entry.

(4) Adjustments of the deficiencies in the stores ledger or inventories shall be made only on receipt of the authority to write off.

**129.** (1) The authority to write off deficient and unserviceable stores, provided theft, fraud, negligence, etc., are not involved, has been delegated by the Secretary to the Treasury as follows: Authority to write off stores

(a) in the case of unserviceable expendable stores, heads of department may authorise the write-off as laid down in regulation 123;

(b) in the case of deficient and, unserviceable stores, the write-off shall be done by controlling officers on the recommendation of a Board of Survey and only in case where the total original value under one category of public stores does not exceed K200 and the original value of any individual item thereof does not exceed K100.

(2) Where the limits specified in paragraph (b) of subregulation (1) are exceeded, and in every case where theft, fraud or negligence is involved, write-off shall not be effected without prior authority of the Secretary to the Treasury.

**130.** (1) On receipt of the completed papers of a Board of Survey or other authority to dispose of public stores, action must be taken immediately in accordance with the final decision recorded therein. Ledger entries for written off public stores or surpluses taken on charge must be supported by the Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154) quoting the relevant authority. Action on receipt of authority to write off

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(2) Where a Board of Survey recommends the sale of unserviceable or surplus stores, the head of department having charge of such stores shall sell them accordingly and shall record the following information on Misc. Forms Nos 39 and 41:

- (a) prices realised for each item; and
- (b) details of the official receipt on which the proceeds have been brought to account to revenue.

PART XIV

SALE OF PUBLIC STORES

**131.** Public stores shall not be sold without the prior approval of the Secretary to the Treasury which will be given only when the sale is considered to be in the public interest and provided that such public stores cannot be repaired and are not for re-sale. Authority for sale of public stores

**132.** Sales of public stores shall normally be made on a cash basis and such public stores shall not be handed over until payment has been received. Details of the receipt issued for the sum paid shall be recorded on the Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154). Sales to be on cash basis

**133.** (1) Proceeds from sales of public stores shall be allocated to revenue accounts as follows: Classification of sale proceeds

- (a) full landed cost or the current issue price as the case may be shall be credited to revenue head, "fees of court or office" sub-head-"sale of Government Stores";
- (b) customs duty to revenue head "customs and excise" sub-head "Customs Duty";
- (c) Value Added Tax to revenue head-"Customs and Excise", and sub-head-"Value Added Tax";
- (d) Departmental charges to-revenue head and sub-head as in (a) above.

(2) Where the stores are of a significant amount and have been purchased during the financial year in which they are sold and, in consequence of the original purchase the provisions under that sub-head of expenditure is likely to be inadequate for the service of the whole year, an application for supplementary provision not exceeding the total of the amounts credited to revenue accounts under paragraphs (a), (b), (c) and (d) in sub-regulation (1) may be submitted to the Secretary to the Treasury.

**134.** (1) The sale of surplus and unserviceable stores shall only be made by auction or by tender after public advertisement except where the approval of the Secretary to the Treasury has been obtained for their being sold otherwise. Sale of surplus and unserviceable stores

(2) Ledger entries in respect of public stores disposed of by sale, auction or by any other method, must be supported by details of the receipts issued for the proceeds.

**135.** The provisions of regulation 133 shall not apply to Ministries operating an approved Trading Account. Trading accounts

## PART XV

### TRANSPORT OF PUBLIC STORES, LOSSES IN TRANSIT, CLAIMS, ETC.

**136.** (1) Except where separate arrangements exist for Ministries or Departments to clear their own public stores, clearance through customs and from carriers of all public stores arriving from outside Zambia shall be undertaken at Lusaka, Livingstone and Ndola by the Chief Stores Officer at those stations. In the case of other stations, clearance shall be effected by a representative of the Ministry or Department concerned. Clearing of public stores arriving from outside Zambia

(2) Departments must ensure that documents such as Bills of Lading or import licences which are required by the officer whose duty is to clear the goods are sent to such officer in good time.

**137.** (1) Heads of department to whom public stores are consigned must clear and take delivery of such public stores immediately they receive advice of arrival of the consignment from the carriers. Responsibilities of officers for clearing consignments

(2) Demurrage, storage and other charges incurred as a result of failure to clear consignments shall be surcharged against the officer responsible if such officer is found to have been negligent.

(3) Before delivery is accepted, packages must be carefully checked against the relevant railway, airways or other transport advice note and where applicable, the goods should be weighed and the weights compared with those marked on the packages or stated on the invoice. Special attention should be given to packages containing fragile articles.

(4) Packages showing signs of damage or having been tampered with should be treated with caution and should be opened and examined in the presence of an official of the carrier before delivery is accepted and the contents checked against the packing note or invoice.

(5) If articles are found to be missing or damaged, a certificate of loss or damage must be obtained from the carriers and a qualified receipt given before accepting delivery.

(6) When delivery has been accepted and detailed examination of the goods has not been possible, the receipt given to the carrier shall be endorsed "unexamined". Such public stores shall be examined immediately following acceptance and any damage or discrepancy reported immediately to the carrier or supplier.

(7) Officers charged with the duty of clearing all consignments must ensure that all the regulations of the carriers in this respect are complied with.

**138.** (1) The officer taking delivery of public stores shall be responsible for notifying the carrier or supplier of such public stores of any damage or loss in a consignment received.

Responsibility for lodging claims

(2) In the case of damage or loss in transit being sustained, the officer receiving the consignment shall immediately prepare a Stock Discrepancy Report (Accounts Form 152) and advice of claim and submit the original to the carriers concerned with two copies to his head of department.

(3) A detailed report of the circumstances relating to the damage or loss must be given on the reverse of the copies sent to departmental headquarters.

(4) Where a claim lies against the supplier, the receiving officer shall immediately advise the supplier of the discrepancy, in writing, and shall forward a copy of his letter to the head of department together with a detailed report, in duplicate.

(5) The responsibility for lodging the detailed claim with the carriers or suppliers or authorised Government agencies shall, in each case, be with the appropriate officer at the departmental headquarters.

**139.** (1) Detailed claims for loss or damage in transit must be lodged without delay and in compliance with the regulations of the carriers.

Time limit for claims

(2) Where the exact amount cannot be accurately ascertained a claim should nevertheless be submitted.

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**140.** (1) Claims for loss of or damage to consignments received need not be made where the amount involved in any one case is less than K10. Minimum amounts to be claimed

(2) Where a claim is for less than K10, the Stock Discrepancy Report (Accounts Form 152) countersigned by the senior officer of the department at the receiving station shall constitute authority to strike the missing or damaged articles off charge and shall be used to support the Stores Demand, Issue and Receipt Voucher Allocated/Unallocated (Accounts Form 154).

**141.** (1) Details of all discrepancies or damaged articles in consignments received shall be entered into a Claims Register (Accounts Form 173) in which shall be recorded the action taken, details of the settlement of the claim and all other relevant information. Discrepancies to be entered in Claims Register

(2) Entries in the Claims Register (Accounts Form 173) shall be supported by-

- (a) a copy of the Stock Discrepancy Report (Accounts Form 152);
- (b) a copy of the advice of claim;
- (c) details of settlement of claim; and
- (d) details of write-off where applicable.

**142.** Heads of department must examine their Claims Registers (Accounts Form 173) at regular intervals to ensure that positive action is being taken to follow up and clear all claims and that no claim becomes time-barred. Follow-up of claims

**143.** Public stores shall normally be despatched by the most economical mode of transport. Transport of public stores to be economical

**144.** (1) Where it becomes necessary to return public stores from an out-station to the issuing stores depot, care must be taken to ensure that transport charges incurred shall not be disproportionate to the value of the public stores transported. Return of public stores

(2) Where it is proposed to return public stores, the officer concerned shall report the full circumstances to the issuing stores officer who shall give instructions for the disposal of the public stores or shall authorise transport charges to be incurred.



**145.** (1) Officers responsible for the despatch of public stores must ensure that all regulations and conditions relating to the transportation of goods are complied with.

Responsibility of officers dispatching public stores

(2) The consignee must be notified immediately after the public stores have been despatched.

## PART XVI

### FURNITURE, FURNISHINGS AND EQUIPMENT

#### *'A' Household Furniture and Equipment*

**146.** (1) The maintenance, repair, issue and withdrawal of furniture, supervision and general control of Government quarters, except departmental or institutional quarters, shall be the responsibility of a Quarters Officer designated as such at each station by the Head of the Buildings Branch of the Ministry responsible for works and supply.

Appointment and duties of Quarters Officer

(2) The Quarters Officer shall-

- (a) check inventories and ensure proper handing over of keys whenever a change of tenancy occurs;
- (b) issue, collect and ensure security of keys to all the quarters under his control;
- (c) lock up and ensure security of quarters being vacated when there is no immediate occupation by an incoming tenant;
- (d) report deficiencies or damage to quarters or the contents thereof to the head of department; and
- (e) perform such other duties as may be delegated by the head of the Buildings Branch at each station.

**147.** (1) There shall be a Furnishings Officer at each station who shall be designated by the Ministry responsible for works and supply and who shall be responsible for maintaining a Record of Furniture, Tools, Equipment, Issued and Received (Misc. Form 58A) in which receipts and issues of household furniture and equipment shall be recorded.

Appointment and duties of Furnishings Officer

(2) The Furnishings Officer shall prepare a Record of Household Furniture, Issued and Received (Misc. Form 22).

(3) Green Copies of Misc. Form 22 shall be retained by the Furnishings Officer and shall constitute the master inventory while the Red Copies shall be retained in the quarters and shall be signed by the tenant in the presence of the Quarters Officer.

(4) The Furnishings Officer shall-

- (a) be responsible for ensuring that furniture and equipment issued is not in excess of the scale laid down for any particular type of house or flat;
- (b) accept delivery and arrange for storage of fresh or surplus supplies of furniture and household equipment;
- (c) deliver to the quarters furniture and equipment approved for issue; and
- (d) check house inventory against the master inventory and the contents of the quarters on every change of occupant and at such other times as may be necessary.

**148.** An officer occupying Government quarters shall be responsible for the custody and care of all Government furniture, fittings and equipment allocated to such quarters and may be liable in the event of any loss, deficiency or damage due to such officer's negligence. Responsibility of tenant

**149.** Before any officer takes possession of the keys to the quarters allocated to him, the inventory relating to such quarters shall be checked by the Quarters Officer in the presence of such officer. Occupation of quarters

**150.** (1) Officers wishing to vacate Government quarters must notify the Quarters Officer at least one month before the intended date of departure. Vacation of quarters

(2) On receipt of such notification, the Quarters Officer shall arrange for the contents of the quarters to be checked against the signed copy of the inventory in the quarters which should in turn be checked against the master inventory held by the Furnishings Officer.

(3) The vacating officer should be present at the time of checking the inventory.

(4) After checking the inventory in the quarters, the Quarters Officer shall take possession of the keys, ensure that the premises are securely locked and shall henceforth be responsible for such quarters and its contents until they are occupied.

**151.** (1) In the event of deficiencies or damage which cannot be attributed to fair wear and tear, the Quarters Officer shall obtain from the outgoing officer a written explanation as to the causes of the deficiencies or damage.

Deficiencies or damages, etc.

(2) A report on the deficiencies or damage shall be submitted by the Quarters Officer to the Permanent Secretary in the Ministry responsible for works and supply, who shall if he considers the officer's explanation to be unsatisfactory, take steps to recover the cost of the missing or damaged articles.

(3) Where the officer refuses to pay for the deficiency or damage, action to recover the loss will be taken in accordance with Part XIV of the Financial Regulations, and the officer shall be informed accordingly.

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**152.** (1) When there is no officer ready to take over quarters at the time it is vacated, the Quarters Officer shall make such arrangements as he considers necessary for the security of the quarters and its contents.

Security of contents of unoccupied quarters

(2) When an officer is temporarily absent from his quarters, he shall make such arrangements as he considers necessary for the security of such quarters and the contents therein.

**153.** (1) Stocks of furniture and household equipment shall be held by the Director of Supplies in the Government Stores depots at Lusaka, Ndola and Livingstone.

Distribution and control of furniture, etc.

(2) Every Furnishings Officer shall make direct requisitions of furniture from the nearest Government Stores depot. The requisition form shall be signed by the Furnishings Officer and the approval countersigned by the officer-in-charge at the requisitioning station.

(3) On receipt of furniture, Requisition, Issue and Receipt Voucher (Misc. Form 1B) shall be used to support the entries bringing such furniture on charge in the Record of Furniture, Tools, Equipment, Issued and Received (Misc. Form 58A).

(4) Whenever new furniture or equipment is supplied to Government quarters, the inventory in such quarters shall be amended accordingly and the tenant shall sign the inventory as amended by the Furnishings Officer.

**154.** All items of furniture belonging to the Government must be clearly marked with the distinguishing letters "GRZ" on an inconspicuous part of the object to identify it as Government property. Marking of furniture

**155.** (1) Unserviceable household furniture of an expendable nature may be written off up to the values stipulated in regulation 123 by the head of department. Write-off of unserviceable furniture

(2) Expendable public stores in excess of the value stipulated in regulation 123 and all other unserviceable non-expendable or obsolete stores including furniture and household equipment may only be considered for write-off on recommendation of a Board of Survey.

(3) The authority of the Secretary to the Treasury, is required for such write-off except to the extent that he has delegated his authority in this respect to controlling officers as set out in regulation 129.

(4) It shall be the responsibility of the Furnishings Officer to arrange for storage of such unserviceable or obsolete stores pending their examination by a Board of Survey.

*'B' Office Furniture*

**156.** For the purpose of this Part, unless the context otherwise requires- Interpretation

"institutional office buildings" means buildings built or acquired solely for use by a particular Ministry or Department and under the control of that Ministry or Department;

"common-user office building" includes all non-institutional buildings which are either owned by the Government or leased and which are maintained wholly and exclusively by the Ministry responsible for works and supply for the use of Ministries and Government Departments;

"office furniture" includes all items of furniture but does not include fixtures and fittings and office equipment;

"office fixtures and fittings" include lights and lighting fixtures, curtains and blinds, shelving, coat hooks, mirrors, map and pin boards, air-conditioning units, fire fighting units, built-in safes and cash boxes and other items which are fitted permanently to the building;

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"office equipment" includes filing cabinets, cupboards, typewriters, dictaphones, calculating machines, adding machines, waste paper baskets, letter and file trays, electric fires and fans, ink and pencil stands, duplicating machines, copiers and other moveable items or specialised equipment such as drawing boards, plain filing cabinets, registry file racks, despatch racks, portable shelving, safes and cash boxes.

**157.** (1) The supply and control of office furniture and specialised equipment shall, in the case of institutional office buildings be the responsibility of the controlling Ministry which shall also be responsible for maintaining control ledgers and inventories in accordance with these Regulations.

Office furniture for institutional buildings

(2) Requisitions for office furniture shall be made directly from the Director of Supplies or obtained by running contracts in respect of locally made furniture.

(3) Where, however, the furniture is required in connection with a new capital project, the requisitioning of such furniture shall be done by the Ministry responsible for works and supply.

**158.** (1) The Ministry responsible for works and supply shall be responsible for the provision and control of office furniture for the following buildings:

Office furniture for non-institutional (common-user) buildings

- (a) non-institutional (common-user) office accommodation in Lusaka, including the allocation of such accommodation;
- (b) non-institutional (common-user) administrative offices outside Lusaka, the allocation of which shall be the responsibility of the Provincial Permanent Secretary;
- (c) office premises for general Government purposes throughout Zambia.

(2) Where office premises allocated under paragraph (c) of sub-regulation (1) are supplied with furniture, the Ministry or Department to which such premises are allocated shall be responsible for the maintenance of such furniture.

- 159.** It shall be the responsibility of every head of department to ensure that-
- Internal control of office furniture
- (a) a furniture control officer is designated for each building who shall exercise internal control of the furniture therein by means of a master inventory and room inventories;
  - (b) each item of furniture belonging to the Government is clearly marked "GRZ";
  - (c) a Record of Furniture, Tools, Equipment, Issued and Received (Misc. Form 58A) is kept at the headquarters and each Provincial or District office;
  - (d) an inventory of the contents of each room, set of rooms or office, as the case may be is maintained, signed by the officer-in-charge, and exhibited in the room or office, which shall be signed whenever there is a change-over of the officer in charge of the room;
  - (e) furniture is not transferred from one office to another without the approval of the furniture control officer and that any approved transfers are properly recorded in the master and room inventories;
  - (f) furniture is not transferred from one building to another without prior notification to, and approval of, the Ministry responsible for works and supply;
  - (g) inventories are checked periodically and in any case not less than once in a year against the items recorded in the furniture control ledger;
  - (h) any deficiencies are investigated and treated as loss of public stores in accordance with these Regulations and reported in accordance with the procedure set out in Part XIII of these Regulations; and
  - (i) an annual return of staff and office furniture holdings is submitted on or before the 30th June in each year to the Permanent Secretary in the Ministry responsible for works and supply with a copy to his own Ministry headquarters.

**160.** Air-conditioning units are normally supplied only to Ministers, Deputy Ministers, Permanent Secretaries and officers holding equivalent ranks. Authority for the installation of units in common-user office buildings shall be obtained from the Ministry responsible for works and supply which is responsible for the maintenance of common-user office buildings.

Supply of air-conditioning units

**161.** (1) The Ministry of Finance shall be responsible for the supply of safes, strong boxes, cash boxes and strongroom doors and all requisitions for supplies of these items shall be submitted to that Ministry.

Supply of safes, strong boxes and strongroom doors, etc.

(2) Safes, strong boxes and cash boxes shall be built into the building in which they are housed so as to prevent them from being moved.

(3) Where due to certain circumstances it is not practicable to have the strong boxes and cash boxes built-in, such articles shall be secured to fixed objects such as concrete or iron pillars by the use of a steel chain and padlock.

**162.** (1) When an officer of a Department or Ministry moves from one building to another, he may not remove the fixtures and fittings therein unless the building is due to be demolished immediately in which case the Public Works Department shall make such arrangements as may be deemed necessary.

Fixtures and fittings not to be removed on movement of offices

(2) Safes and cash boxes may be moved along with office furniture when movement of an office takes place:

Provided that such movement is authorised by the Advisory Committee on Office Accommodation and provided further that the safes and cash boxes are not built-in.

(3) Where a safe or cash box is built-in, it shall not be removed to another premises without the written authority of the Secretary to the Treasury.

**163.** (1) Where a building is to be vacated by one Ministry or Department in favour of another, prior notice must be given to the Ministry responsible for works and supply, who shall arrange for a detailed hand-over between the outgoing and the incoming furniture control officers.

Handing over by Ministry or Department

(2) In the event of discrepancies, the outgoing Ministry or Department, as the case may be, shall take appropriate action in accordance with these Regulations.

**164.** (1) A basic scale of furniture which should be allocated to offices shall be determined by the Ministry responsible for works and supply from time to time.

Scales of office furniture

(2) Furniture held in excess of the scale should be returned to the Ministry responsible for works and supply or the need for its retention shall be explained in detail.

**165.** Every Ministry or Department shall pay for the expenses of repair or renovation of office furniture in its offices and the normal procedure of sending such furniture to Public Works Department workshops for repair and renovation under cover of departmental requisitions shall be followed.

Repairs and renovations

*'C' Specialised Furniture and Equipment for Institutions*

**166.** (1) Every Permanent Secretary shall be responsible for requisitioning and control of specialised furniture, furnishings and equipment for hospitals, schools, hostels and other similar Government institutions falling under the control of his Ministry.

Institutional furniture and equipment

(2) Supplies of specialised furniture shall be obtained by tender or indent through the Central Supply and Tender Board or, if and when available, by direct requisition from Government Stores.

**167.** The provisions of regulation 159 shall apply *mutatis mutandis* to the control of specialised furniture and equipment. Control of office furniture

## PART XVII

### HANDING OVER OF PUBLIC STORES

**168.** (1) On every occasion when it is necessary for public stores to be handed over from the charge of one officer to another, a physical count of the public stores in hand shall be made and the actual balances shown in the stores ledgers. Handing and taking over of public stores

(2) Both officers concerned must be present during the check and shall complete a Form of Certificate of Handing and Taking Over of Stations and Departments (Misc. Form 3) in triplicate. The original certificate shall be forwarded to the head of department and a copy thereof shall be retained by each officer.

(3) In cases where, owing to the large number of items in stock and time does not permit a complete check of all the stores, test checks may be made and, if the officer taking over feels satisfied, the Form of Certificate of Handing and Taking Over of Stations or Departments (Misc. Form 3) shall be endorsed to the effect that so far as can be judged, the physical stocks agree with the ledger balances.

**169.** (1) A detailed list of any surpluses or discrepancies must be signed by both officers and be forwarded to the head of department with the outgoing officer's explanation of the discrepancies. List of surpluses or discrepancies

(2) The head of department shall deal with the list of discrepancies in accordance with Part XIII of these Regulations.

(3) Where the outgoing officer is leaving the service of the Government, the head of department must ensure that all deficiencies are satisfactorily accounted for before final payment of salary is made to the officer.

**170.** Where an officer taking over public stores is not satisfied with the condition of the stores or finds serious discrepancies, he may request that such public stores be checked by a Board of Survey before taking over. Request for Board of Survey before taking over



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- 171.** If the outgoing officer is unable to handover personally, the head of department shall arrange for one or more officers not connected with such public stores to check such stores along with the officer taking over in which case, Form of Certificate of Handing and Taking Over of Stations and Departments (Misc. Form 3) shall be completed and forwarded to the head of department with a detailed statement of discrepancies, if any. Checking of public stores in absence of outgoing officer
- 172.** The hand-over of tools and equipment on inventory charge shall be carried out in accordance with the instructions contained in Part X of these Regulations. Hand-over of tools and equipment
- 173.** The hand-over of furniture from one Ministry or Department to another shall be effected in accordance with regulation 163. Hand-over of furniture

PART XVIII

IVORY AND OTHER GOVERNMENT TROPHY

- 174.** For the purpose of this Part, unless the context otherwise requires Interpretation
- "Act" means the National Parks and Wildlife Act; Cap. 201
- "ivory" shall have the meaning assigned thereto in the Act.
- "trophy" shall have the meaning assigned thereto in the Act.
- 175.** Ivory and trophy shall be classified into the following categories: Categories of ivory and trophy
- (a) legal ivory or trophy, where a licence to kill an elephant or other animal has been properly acquired;
  - (b) controlled ivory or trophy, where the ivory or trophy is acquired as a result of killings by an authorised Government hunter;
  - (c) illegal ivory or trophy, where the ivory or trophy is confiscated from persons who are unable to produce any evidence of legal ownership;
  - (d) found ivory or trophy, where the ivory or trophy has been found in any area in any circumstances;
  - (e) imported ivory or trophy, where the ivory or trophy has been legally imported into Zambia.
- 176.** All ivory and trophy shall be registered at the nearest Ivory and Trophy Registration Station, where registration facilities exist. Registration stations for ivory and trophy

**177.** (1) Each registration officer shall maintain a record of all ivory and trophy registered by him. Ivory and trophy records

(2) Such records shall comprise:

- (a) a Master Register of Ivory and Rhinoceros Horn (Form NPW 33A);
- (b) Subsidiary Register of Government Ivory and Rhinoceros Horn (Form NPW 33B);
- (c) Subsidiary Register of Ivory and Rhinoceros Horn belonging to individuals (Form NPW 33C); and
- (d) Register of Government Trophies other than Ivory and Rhinoceros Horn (Form NPW 33D).

**178.** When the ivory or trophy has been duly weighed, marked and registered in accordance with these Regulations, the lawful owner shall be given a Certificate of Ownership prescribed under the Act. Certificate of ownership

**179.** When a licence holder produces legal ivory or trophy for registration, the Registration Officer shall- Registration of "legal" ivory or trophy

- (a) ask for the production of the relevant licence, examine it and ensure that it has been appropriately endorsed on the reverse side;
- (b) check that the ivory or trophy has been produced for registration within one month from the date of killing or such other period as may be prescribed in the Act;
- (c) if it is obvious that the ivory or trophy is not fresh and could not have been killed under the authority of the licence produced, take action in accordance with section *one hundred and five* of the Act;
- (d) check whether the elephant or other animal was killed in the areas for which the licence was issued and if it was not, the ivory or trophy shall be confiscated and a report made to the nearest Wildlife Officer or police officer for investigation.

**180.** (1) Where ivory or trophy has been confiscated, the name of the person from whom it was confiscated shall be entered in the Register and the letters "GRZ" entered to denote Government ownership. Registration of illegal ivory or trophy

(2) Where ivory or trophy has been found from an elephant or other animal which has died in a normal manner and has been found by a licence holder or any other person, it shall be treated as "found" ivory or trophy and shall be regarded as Government trophies.

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(3) Such ivory or trophy shall be weighed, marked and registered in the normal way and the words "found ivory" or "found trophy" be endorsed in the Register.

**181.** (1) Where ivory or trophy has been legally imported into Zambia and the appropriate import permit is produced for inspection, registration shall be effected in the normal way within one month after the date of importation and a Certificate of Ownership of Trophy or Ivory shall be issued.

Registration of imported ivory or trophy

(2) Where no import permit is produced, the ivory or trophy shall be treated as illegal and shall be confiscated.

**182.** (1) All ivory or trophy shall be despatched to the Director of National Parks and Wildlife, at Chilanga, and the Requisition, Issue and Receipt Voucher (Misc. Form 1B) shall be used for this purpose.

Disposal of Government ivory or trophy

(2) All ivory or trophy sent to the Director of National Parks and Wildlife shall be held by him in safe custody until such time as they can be disposed of:

Provided that in the case of ivory, no disposal shall take place without prior authority of the Central Supply and Tender Board.

**183.** Prices of ivory or trophy shall be fixed by the Director of National Parks and Wildlife with the approval of the Secretary to the Treasury having regard to the quality of the ivory or trophy and the amount of care taken for their preservation.

Fixing of prices for ivory or trophy

**184.** Losses arising from the deterioration of ivory or trophy shall be dealt with in the manner prescribed in Part XIII of these Regulations.

Losses arising from deterioration of ivory or trophy

**185.** Proceeds realised from the sale of Government ivory and trophy shall be credited to revenue under the appropriate head and sub-head given in the annual estimates.

Sale proceeds to be credited to revenue

PART XIX

MEDICAL SUPPLIES

**186.** For the purpose of this Part-

Interpretation

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"medical stores" includes drugs, dressings, biologicals, vaccines, medical equipment and instruments, x-ray films and chemicals, medical diagnostic materials and gases and any other items of an exclusively medicinal nature.

**187.** The Secretary to the Treasury in the Ministry responsible for health shall be responsible for the procurement and distribution of and accounting for all medical supplies. Responsibility for medical supplies

**188.** (1) All officers charged with the responsibility for medical supplies shall maintain separate registers for consumable and non-consumable medical supplies. Registers to be maintained

(2) In addition to the documents kept under sub-regulation (1), the following registers shall be kept:

(a) the Allocated Stores Ledger (Misc. Form 54) for recording all medical supplies received or issued out to main dispensaries or other locations such as wards or rural health centres;

(b) the Plant, Tools and Equipment Control Ledger (Misc. Form 59) for recording specialist equipment and instruments held on charge for issue.

**189.** (1) All medical supplies shall be obtained from the Medical Stores (Zambia) Limited (hereinafter referred to as the "Company"). Requisition of medical supplies

(2) The requisition of the medical supplies shall be made on the Medical Stores Requisition Form No. PH.81 Revised.

(3) In the case of poisons and dangerous drugs a requisition shall be made in compliance with the Pharmacy and Poisons Act and the Dangerous Drugs Act as the case may be. Cap. 299  
Cap. 95

**190.** (1) On receipt of a consignment of medical supplies, receiving officers must avoid to give a "clear" signature whenever it appears that the consignment appears to be in a doubtful condition. Losses or damage to consignments in transit

(2) Any discrepancy between the goods received and the packing or delivery note shall be reported to the transporter or the supplier or the Company within seven days of receipt of the consignment or such other time limit as may be specified in the delivery note.

(3) Claims for losses or breakages in transit must be made by the receiving unit for the value of the items lost or damaged and shall include incidental expenses.

(4) On receipt of a refund for losses, accounting units shall pay any amounts received into an account under the appropriate sub-head and non-accounting units shall forward any refunds suitably endorsed to the officer responsible for the payment of their accounts from the Company.

**191.** The procedure for handing over or taking over of medical stores shall be as stated in the Ministry of Health's Administration Handbook.

Handing over and taking over of medical supplies

**192.** (1) Where appliances such as orthopaedic appliances or spectacles either manufactured in the workshops of the Ministry responsible for health or purchased from commercial sources are supplied to patients either for a limited period or for permanent use, a charge as may be determined by the Ministry responsible for health from time to time shall be made.

Appliances

(2) Where the appliance is issued to a patient on a permanent basis, the charge recovered from him shall be paid into the appropriate revenue head and sub-head shown in the annual estimates.

(3) In any case where the appliance is only issued to a patient for a limited period, such patient shall be required to pay a reasonable deposit to cover the cost of the item and such deposit shall be refunded to him on the return of the appliance in a reasonably good condition. In all cases, the amount of the deposit payable which will cover the estimated value of the appliance shall be determined by the hospital authorities from time to time.

(4) Where the circumstances of the patient are such that he cannot afford to pay the charge or deposit for any appliance, part or whole of the charge or deposit may be waived by the hospital authorities on the recommendation of a social welfare officer or hospital social worker.

(5) Where a deposit account is operated for the supply of appliances to patients for limited periods, a register shall be kept of all deposits received and refunded showing particulars of general receipts on which the deposits are received and the vouchers on which the amounts are refunded.

**193.** Where under this Part, no specific provision has been made to deal with any particular type or category of medical supplies or to prescribe procedures for specific operations, the general provisions prescribed in other Parts of these Regulations shall apply.

Application of other provisions of Regulations

#### SCHEDULE

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(Paragraph 17)

MISC. FORM 1B  
Stocked by Ministry of Finance No. ....

REQUISITION, ISSUE AND RECEIPT VOUCHER

Put Departmental Stamp here	To. Government MSD Stores  Lusaka, Ndola, Livingstone
(add or delete as necessary)	

GRZ No. .... Make ..... Model .....  
Job or Account No. .... Station Code .....

Part or Catalogue No.	Description (one item only)	Unit	Quantity Demanded

Delivery Instructions: .....

Submit Account to: .....

Vote .....

Requisition Office ..... Approved .....

FOR STORES USE ONLY

Extracted from Requisition No.	Folio	Quantity Supplied	Quantity Received	Posted

Stock Control No.	Unit Price	Total Value
Issued by:		
Date		
LPO No.	Supplier	Do not put Departmental Stamp in this space



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Misc. Form 1A  
Stocked by Ministry of Finance

All Packages and  
Invoices must be marked:  
To .....

REPUBLIC OF ZAMBIA  
Purchase Order

No. ....

Please \*render the undermentioned \*Stores in accordance with \*contract/your quotation dated  
supply services  
..... and despatch carriage paid

to: .....

Your invoice together with the original of this Order Form should be submitted

Customs forms must be sent direct to the Chief Stores Officer, Government Stores, Lusaka/Ndola/Liv

Item	Quantity	Description of Stores or Service	Part/Folio No.	Rate or Unit price

The price shown is based on- \*(i) for (Station) Sub Total  
\*(ii) Delivered (Station) Loss Discount  
\*(iii) Duty paid. Net .. ..


\*(iv) In bond. Transport  
Total ..

Signature of Issuing Officer                      Approved by  
Title                      Date                      Title

Certified that the \*good/services covered by this order/\*have been \*rendered/received in good order and have been taken on ledger charge/iss  
items which I have deleted/\*subject to Discrepancy Report No. ..../\*have not been received but a copy of Carriers Consignment Note is held

Note

Parcel under 5 kilogrammes to be consigned by post. Transport charges for goods consigned by rail or road must be supported by Rail/Road Ca  
\*Delete whichever is inapplicable.









..... MINISTRY

..... DEPARTMENT

..... INSTITUTION OR ORGANIZATION

Date	Daily Feeding Strength	Milk		*Meat		*Bread		*Butter		*Tea		*		*	
		Qty	Value	Qty	Value	Qty	Value	Qty	Value	Qty	Value	Qty	Value	Qty	Value
	1														
	2														
	3														
	4														
Total for month															

RATION ISSUE/RECEIPTS SUMMARY FOR MONTH ENDING.....19.....

Balance brought forward . . .															
Total received during the month . .															
Total . . . . .															
Total issued . . . . .															
Balance carried forward . .															

\*Details will be given of the following commodities-milk, meat, bread, butter, tea, sugar, eggs, soap, fuel, fruit and vegetables, tinned foods and other food-stuffs (values only will be recorded for the last three items).

Average daily feeding strength .....

Certified correct .....

Date

STORES DEMAND, ISSUE AND RECEIPT VOUCHER ALLOCATED/UNALLOCATED No. ....

PLEASE SUPPLY THE FOLLOWING STORES TO:

Part/Folio No.	Description of Stores	Quantity Unit	Quantity required

Model ..... Make .....  
 GRZ .....  
 Head..... Sub-head .....  
 Work/Job No. ....  
 Station ..... Signature.....  
 Date, ..... Approved.....

I acknowledge receipt of the above-mentioned stores which have been-  
 \*Taken into immediate use.  
 \*Taken on Ledger/Inventory charge. ....  
 \*Delete as necessary. ....

**For use by stores section only,**

OFFICE DATE STAMP

Stores issued by: .....  
 Recorded in Ledger/Inventory. ....  
 Checked by .....

1st Copy: To Storekeeper    2nd Copy: To Requisitioning Officer    3rd Copy: Retain in book

REPUBLIC OF ZAMBIA  
**STOCK RECEIPT COST SHEET**

Date					Indent or Order No.				
Supplier					Invoice No.				
Description of goods .....					Ship				
Model/Type .....					D.R.R.				
Part/Code No. ....					Receiving Store .....				
Rail A/N No.					Discrepancy Report No.				
Delivery Note No.									
	K	n	Month	SL		K	n	Month	SL
Freight ..					Materials ..				
Railage ..					Unpaid Stock ..				
Agency ..					Claims .. ..				
Insurance ..					Sundry Charges				
Inspection ..					Landed Cost ..				
Sundry Charges									
Description .....					Unit	Folio		Quantity	
Order Position Code									
Certified that the quantities and description of the goods received above are as detailed and that the materials are serviceable for stock ..... <i>Receipts Officer</i>					.....S.R.C.S. No. Unit Price Total Value				
Certified that the materials detailed above have been taken into stock and brought on charge on the Bin Cards in accordance with the Folio shown. ..... <i>Stores Officer</i>									







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MONTHLY FINANCIAL STATEMENT OF UNALLOCATED STORES

Ministry/Department ..... Store .....

Month of ..... 19 .....

*Dr.*

Stock on hand at beginning of month	..	..	..	..	K	n	Stores issued during month
Stores purchased and taken on charge during the month	..	..					
Stores converted and taken on charge during the month during the month	..	..	..	..			Adjustments in respect of
Stores transferred from other unallocated Stores and taken on charge during the month	..	..	..	..			Adjustments in respect of (
Adjustments in respect of articles returned to Storee	..	..					Cash sales during the month
Adjustments in respect of surplus stores taken on charge during the month	..	..	..	..			Stores issued for transfer to
							Stock in hand at the end of
					K		

Date ..... 19 .....

.....  
*Head of Department*

The totals under each heading of this account will be supported by detailed schedules of the transactions for the month.

ANNUAL TABULAR SUMMARY OF UNALLOCATED STORES ACCOUNT

Ministry/Department .....	Store .....		
Year ended .....	19 .....	K	n
		K	n
Stock on hand at beginning of year . . . . .		.....	.....
<i>ADD</i> Purchases (less returns) and charges as debited to Expenditure <sup>3/4</sup> Unallocated Stores . . . . .		.....	.....
<i>DEDUCT</i> Issues to votes and services as credited to Expenditure <sup>3/4</sup> Unallocated Stores . . . . .		.....	.....
<i>DEDUCT</i> issue price of stores sold and credited to Expenditure <sup>3/4</sup> Unallocated stores (i.e. sale proceeds after making adjustment for profit or loss as the case may be) . . . . .		.....	.....
Transfers between Stores (+ or -) . . . . .		.....	.....
Adjustments for stores not paid for in year in which received (+ or -) . . . . .		.....	.....
Cost adjustments on revaluation of stock holdings (+ or -) . . . . .		.....	.....
<i>ADD</i> surpluses taken on charge on completed Board of Survey authority or of a minor nature . . . . .		.....	.....
<i>ADD</i> surpluses taken on charge for which Board of Survey decision is awaited . . . . .		.....	.....
<i>DEDUCT</i> losses and deficiencies written-off on completed Board of Survey authority . . . . .		.....	.....
<i>DEDUCT</i> losses and deficiencies written-off on completed Survey decision is awaited . . . . .		.....	.....
Stock on hand at the end of the year . . . . .		.....	.....
Date .....	19 .....	..... <i>Controlling Officer</i>	

ANNUAL STOCK VALUATION CERTIFICATE (UNALLOCATED STORES)

I hereby certify that as at the close of business on..... 19 ..... the value of unallocated stores held by me amounted to K ..... as reflected in the Annual Tabular Summary and that this valuation has been arrived at on the basis of the stock sheets held in this depot.

Station .....  
Date .....  
*Signature of Officer-in-Charge*  
*Designation* .....







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**PLANT CARD/LEDGER**

**MSD. 10B**  
 Stocked by M.S.D

MACHINE	PURCHASE
MAKE .....	DATE .....
TYPE .....	COST .....
NUMBER .....	SRV No.....
SPECIAL EQUIPMENT .....	DATE ISSUED .....
.....	MINISTRY OF DEPT .....
.....	F107 No. ....
.....	
ENGINE	DISPOSAL
MAKE .....	BOS No. ....
TYPE .....	HELD AT .....
NUMBER .....	DATE .....
PETROL/DIESELI .....	RESULT .....
.....	DATE SOLD .....
.....	AMOUNT K .....





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LOG BOOK

M

Date	JOURNEYS			Driver's Name	Name of Authorising Officer	READING OF SPEEDOMETER		Kilo-metres Run
	Purpose	From	To			Start	Finish	

MONTHLY PLANT/MOTOR VEHICLE RETURN

Month ending .....	Year .....	*Ministry/Department or Pro
Type of equipment .....		GRZ No. ....
Model and year of Manufacture .....		Name of *Operator/Driver ...
Engine type .....	Serial No. ....	Date of last official inspectio
Actual hours worked during month (clock) .....		Total of hours serviced durir
Hours not worked during month (clock) .....		Total of hours under repairs
Reasons for not working .....		Total engine hours shown o
.....		.....
.....		Total engine hours shown o
<hr/>		
Fuel in tank at beginning of month .....	litres	Engine oil used during mont
Fuel in tank at end of month .....	litres	Engine oil changes during m
Fuel used during month .....		Gear oil used during month
*Petrol/Power Paraffin/Diesel used during the month .....		Oil for hydraulic system use
.....	litres	Oil for air filters used during
Fuel filter changes at .....	engine hours	Oil filter changes at .....
Details of repairs and cost thereof .....		†Fuel consumption .....
Any other information.....		†Engine oil consumption ...
.....		

Remarks of Supervising Officer (any variations from standard rate of consumption should be explained here)

.....

Signe

Supervising Officer

Date .....

Date

\*When hour meter is not fitted give dates.

†For use in Mechanical Workshops, Lusaka, only.

REPUBLIC OF ZAMBIA

VEHICLE HISTORY REGISTER

DEPARTMENT.....
REGISTRATION No.....
DEPARTMENTAL No.....

NOT TO BE REMOVED FROM THE VEHICLE

PARTICULARS OF VEHICLE

Registration No.....
Make and type .....
Chassis No. .... Engine No. ....
Load capacity ..... Horse-power .....
No. of cylinders ..... Bore ..... Stroke .....
CARBURETTOR: Make ..... Type .....
Size of jets-Main ..... Compensating .....
Choke .....
FUEL INJECTOR: Make ..... Type .....
ATOMISERS: Make ..... Type .....
COIL: Make ..... Type .....
Maker's No. .... Rotation.....
TYRES: Size-Front ..... Rear .....
Pressures-Front ..... Rear .....
CAPACITY OF:
Fuel tank ..... Reserve .....
Engine crankcase for oil .....
Gearbox for oil .....
Rear axle for oil .....
Cooling system for water .....
Target Km/l .....

Signature of Officer certifying correctness of above entries

}

DEPARTMENT .....

DRIVER'S RECORD

Table with 3 columns: Name, Date commenced, Date finish. Multiple rows for recording driver information.

The Laws of Zambia  
**VEHICLE OUTFIT LIST**  
**TO BE CHECKED FORTNIGHTLY**

NOMENCLATURE	DATE CHECKED:									
Accumulators (..... volt)	..	..	..	..	..	..	..	..		
Bracket, fire extinguisher	..	..	..	..	..	..	..	..		
Brushes, engine cleaning	..	..	..	..	..	..	..	..		
Bulbs, electric, spare	..	..	..	..	..	..	..	..		
Cans, oil, lubricating, 0.5 litres	..	..	..	..	..	..	..	..		
Cans, oil, 5 litres	..	..	..	..	..	..	..	..		
Cans, petrol, 10 litres	..	..	..	..	..	..	..	..		
Chains, overall or non skid	..	..	..	..	..	..	..sets	..		
Connection, pump tyre, mechanical	..	..	..	..	..	..	..	..		
Covers, waterproof, with lashing			..	..	..	..	..	..		
Cushions	..	..	..	..	..	..	..	..		
Drawbar gear	..	..	..	..	..	..	..	..		
Extinguishers, fire, filled (Tetrachlorid type)	..	..	..	..	..	..	..	..		
Funnels, oval, oil, 15 cm, with coarse mesh gauze			..	..	..	..	..	..		
Funnels, petrol, 15 cm, round lip, with gauze	..	..	..	..	..	..	..	..		
Gauges, pressure, tyre	..	..	..	..	..	..	..	..		
Handbook, Instructional	..	..	..	..	..	..	..	..		
Holders, Instructional Handbook			..	..	..	..	..	..		
Holders, licence	..	..	..	..	..	..	..	..		
Holders, oil can	..	..	..	..	..	..	..	..		
Holders, petrol can	..	..	..	..	..	..	..	..		
Brace, wheel, or spanner, box, tubular with tommy bar			..	..	..	..	..	..		
Files, second cut, half round	..	..	..	..	..	..	..	..		
Handles, file, medium			..	..	..	..	..	..		
Hammers, ball-pane, handled	..	..	..	..	..	..	..	..		
Levers, tyre (set of ..... )			..	..	..	..	..sets	..		
Pliers, combination	..	..	..	..	..	..	..	..		
<i>Initials of Inspecting Officer</i>	..	..	..	..	..	..	..	..		

The Laws of Zambia  
**VEHICLE OUTFIT LIST**  
**TO BE CHECKED FORTNIGHTLY**

NOMENCLATURE	DATE CHECKED:				
Punches, round . . . . .	.. .. .				
Roll or bag, tool kit, empty . . . . .	.. .. .				
Screwdrivers, perfect, 10 cm . . . . .	.. .. .				
Spanners, box . . . . .	.. .. .	sets . .			
Spanners, box, SE for sparking plug . . . . .	.. .. .	.. .. .			
Spanners, combination . . . . .	.. .. .	sets . .			
Spanners, DE . . . . .	.. .. .	.. .. .			
Tommy bar for box spanners . . . . .	.. .. .	.. .. .			
Tape, insulating, adhesive . . . . .	.. .. .	tins . .			
Tools, removing tyre valves . . . . .	.. .. .	.. .. .			
Tools, tensioning for overall chains . . . . .	.. .. .	.. .. .			
Tools, wheel lifting . . . . .	.. .. .	.. .. .			
Wire, copper, soft, 1 mm . . . . .	.. .. .	kg . .			
Wrenches, adjustable, 20 cm . . . . .	.. .. .	.. .. .			
Wrenches, adjustable, 30 cm . . . . .	.. .. .	.. .. .			
Gauges, coil unit . . . . .	.. .. .	.. .. .			
Key, jet, carburettor . . . . .	.. .. .	.. .. .			
Lifters, valve . . . . .	.. .. .	.. .. .			
Spanner, hub cap . . . . .	.. .. .	.. .. .			
Spanner, tappet . . . . .	.. .. .	.. .. .			
Spanner, valve-cap . . . . .	.. .. .	.. .. .			
<i>Initials of Inspecting Officer</i> . . . . .	.. .. .	.. .. .			

















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**2. The Daily Task System:**

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MASTER COPY

CONTROL No. \_\_\_\_\_

INVENTORY OF PLANT TOOLS, EQUIPMENT ISSUED AND RECEIVED

Folio No.	Item	Scale												
	Signature of Receiving Officer	}												
	Posting Checked (Initials)													
	Recorded in Ledger (Initials)													

Issues in Black    Receipts in Red

Date	Observations Handing and Taking Over Periodical Check	Deficiency	Surplus	Unservice- able	Signature Handing Over

- Notes: (1) No Alterations will be made on this form  
 (2) The Field Copy of this inventory will be maintained by the Field Officer  
 (3) Final Receipt will be given by means of a Clearance Certificate

*This form to be made out in triplicate and to be signed by the Official 'Taking Over' and by the Official 'Handing Over'. One copy to be retained by the Official 'Handing Over' one to be filed in the Office of the Department/Station, one to be forwarded to the Provincial Permanent Secretary or Head of Department/Branch as the case may be.*

**FORM OF CERTIFICATE OF HANDING AND TAKING OVER OF STATIONS OR DEPARTMENTS**

Regulation No. 168 (2)

**Station**

**Name of** \_\_\_\_\_ } .....

**Department**

**Handing**

**Date of** \_\_\_\_\_ **Over** } .....

**Taking**

**Station**

**LIST OF MOVABLE ASSETS, CASH, STAMPS, etc., as shown on the** \_\_\_\_\_ **books on date of handing over.**

**Department**

CASH: Balance on hand as per Cash Book Notes    ..    ..    .. Silver    ..    ..    .. Cheques (giving list)    .. Postal Orders    ..    .. Stamps    ..    ..    ..	..... ..... ..... ..... ..... .....
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**LICENCE, PERMIT, RECEIPT** and all other books of counterfoils as per lists attached.

**MOVABLE ASSETS:** All Stores including Livestock and Rations. Certificate attached.

**GOVERNMENT BUILDINGS:** As per lists attached.

**BOOKS, etc., HANDED OVER**

Cash Books ;	Stores Ledgers, Registers Inventories ;	Register of ;
	Plant Ledger	Money Received
Stamps Register ;	Ration Book ;	Expenditure and
	Other (Specify)	Commitment Ledger;
Safes Register ;		Imprests Register
		Advances Register;

and any other books of account or record-as per lists attached

**SAFES (including Strong Boxes)**

			Keys of Safe Drawer	
Maker's Name	Maker's Number	Marks or Numbers on Key of Safe Door	Number	Marks



The Laws of Zambia

--	--	--	--	--

OFFICE MACHINERY

Type of Machine	Make	GRZ Number	Serial Number

SUNDRIES (including Circulars)

We, ..... do hereby certify that we have this  
 ..... day of ..... 19 ..... handed over and  
 Station  
 taken over the ..... and that the Government Property, Cash and Stamps, Stores, etc.,  
 Department  
 Station  
 as shown on the ..... books are as set forth herein and were handed over and taken over correctly by us.  
 Department

Signature and Description of Official handing over .....

Signature and Description of Official taking over .....

*Certificate of Official handing over*

I also certify that the books handed over as listed above, have been *properly and correctly written up to date.*  
 .....

Misc. Form 59  
Stocked by Govt Printer

PLANT, TOOLS AND EQUIPMENT CONTROL LEDGER

Date	From Whom Received or to Whom Issued	Receipt or Issue Note No.	No. Acquired	No. Written Off or Transfd	Total on Charge	Control No.	Returned from Field

REPUBLIC OF ZAMBIA

APPLICATION FOR OFFICE MACHINE

Full address of Branch or Office requiring machine

Ministry .....

Department .....



NOTE: To be submitted in duplicate (2)

- 1. (a) Type of machine required .....
- (b) Number of machines required (i) Manual (ii) Electric .....
- (c) Number of similar machines already held (i) Manual (ii) Electric .....
- (d) Number of competent operators .....

2. Additional information relevant to a typewriter only:

- (a) (i) Number of portable typewriters required .....
- (ii) Number of standard typewriters required .....
- (b) Type style required i.e. (i) Elite (12 letters per inch) (6 letters per cm) .....
- (ii) Pica (10 letters per inch) (5 letters per cm) .....
- (c) Length of carriage required (Length of rubber on platen).....
- (i) 12 inches (30 cm) ..... (ii) 15 inches (38 cm)..... (iii) 18 inches (46 cm) .....
- (iv) 24 inches (61 cm) .....
- (d) Machine to be used by Typist/Stenographer/Personal Secretary (delete whichever is not applicable).

3. In case of a machine to be returned or replaced:

- (a) Details of machine to be returned (i) GRZ No. ....
- (ii) Serial No. ....
- (b) Reason for return .....
- (c) Reason for replacement .....
- (d) If no machine returned, reason for increase in total number of machines on charge:.....

4. Has a request been made for provision to be included in the Estimates to cover the cost of the machine/machines applied for? If yes:

- (i) How much has been requested for? K .....
- (ii) Your correspondence reference number .....

Date ..... 19 .....

Signature of Indenting Officer.....

Date ....., 19 ..... Title .....

Signature of Head of Department .....

Completed forms should be forwarded to:

THE SUPERVISOR, OFFICE EQUIPMENT SUPPLY AND MAINTENANCE SERVICES P.O. Box 50191, LUSAKA

The Laws of Zambia  
FOR USE IN OFFICE EQUIPMENT SUPPLY AND MAINTENANCE SERVICES

- (a) Application Number..... (b) Make of machine/machines .....
- (c) Model Number..... (d) Serial Number/Numbers .....
- (e) GRZ Number/Numbers..... (f) Length of typewriter carriage .....
- (g) If replacement, Number of machine to be returned, GRZ No. ....
- (h) Machine to be dispatched by Road/Rail/Air/Hand .....
- (i) Office Machine Issue Voucher No. .... Date ..... (j) Remarks .....

Date ..... ,19 .....

.....  
*Supervisor/OES and MS*

OFFICE EQUIPMENT MAINTENANCE SERVICE

OFFICE MACHINE REPAIR ORDER/CONSIGNMENT/ RECEIPT NOTE

(To be Completed in Triplicate)

MINISTRY .....

DEPARTMENT .....

FULL ADDRESS .....

STATION ..... GRZ NUMBER .....

The above machine is \*forwarded for repairs. Or has been \*replaced and is returned to stock. Known faults \*and defects or \*GRZ Number of replaced machine:

.....  
.....

Date forwarded ..... by Hand/Rail/Road/Air. (If forwarded by Rail/Road/Air, a copy of the Transport Consignment Note must be forwarded by post to the Officer-in-Charge of the workshop concerned, together with the Duplicate of this Repair Order.)

\*On completing repairs the machine should be returned to the above address by Hand/Rail/Road/Air and any transport charges should be charged to:

Vote ..... ; or \*Arrangements will be made to collect the machine from the workshop on or about (date) .....

Signed ..... Title .....

FOR USE BY OEMS

Machine Received-Date ..... Signature .....

Repaired and Returned to above Address by Hand/Rail/Road/Air.

Returned to Stock-Receipt No. .... Date .....

Signature .....

NOTES

MACHINES FORWARDED TO WORKSHOP BY HAND

Original and Duplicate: Forwarded with machine.  
Triplicate: Retained by Sender.

MACHINES FORWARDED BY ROAD/RAIL/AIR

Original: Forwarded to workshop by post with copy of Transport Consignment Note.  
Duplicate: Forwarded with machine.  
Triplicate: Retained by Sender.

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ADDRESS OF WORKSHOPS

LUSAKA: P.O. Box 50191 Lusaka.  
*Telephone No.:* 251995.  
*Telegraphic Address:* 'MAINSERVIS'.

NDOLA: P.O. Box 71529, Ndola.  
*Telephone No.:* 3420.

Machines requiring repair should be sent to the nearest workshop, but where there is little or no difference in distance machines should preferably be forwarded to Lusaka.

**\*Delete as appropriate.**

Stocked by Government Printer

**Misc. Form No. 37**  
(To be issued in original only)

**BOARD OF SURVEY ON STORES**

To: .....

You are hereby appointed Chairman of an \*Animal/Special Board of Survey on the \*Unallocated/Allocated stores in charge of

.....

The other members of the Board, with whom you should communicate immediately, will be

.....  
.....

The Board will assemble on/between .....

Complete this report and, after completion of Section B by the officer-in-charge of the stores, forward it to the Permanent Secretary to the Ministry concerned (or Provincial Permanent Secretary in the case of Boards appointed in Provinces).

..... { \*Permanent Secretary  
Ministry of Finance  
or Permanent Secretary

Date ..... Province

**GENERAL DIRECTIONS FOR BOARD**

- (a) The stores ledger(s) must be balanced *before* the Board begins its survey
- (b) Particular attention should be paid to an accurate survey of foodstuffs where these are kept in bins or other receptacles, and Members of the Board should use their discretion as to the manner in which an accurate estimate of the contents can best be made.
- (c) Any article found in store but not on charge must be shown in the excess column of Misc. Form 38.
- (d) There should be included a list of stock which in the Board's opinion is 'dead or dormant' and recommendations should be made for dealing with such stock.
- (e) The Board should arrange for all unserviceable stores to be removed to a separate place where they will be kept until directions are received as to their disposal.
- (f) Circulation of papers connected with the Board will be in the order shown on this form.

\*Delete whichever is inapplicable.

**SECTION A**

**FINDINGS OF THE BOARD**

We have inspected the stores referred to overleaf and have found the quantities to be in agreement with the records of the officer-in-charge (with the exceptions set out on Misc. Form 38 in triplicate).

2. Our recommendations regarding stores reported to us as being unserviceable are contained on Misc. Form 39 enclosed in triplicate.

3. Our opinion of the store accommodation and the arrangement and general condition of the stores is as follows:

The Laws of Zambia

\*Satisfactory/As reported on Misc. Form 40 enclosed in triplicate.

..... *Chairman* ..... }  
Date ..... } *Members*  
\*Delete as necessary

---

SECTION B

**Explanation by Officer i/c Stores of Surpluses/Deficiencies on  
Misc. Form 38**

Date .....  
.....  
*Officer i/c*

---

CIRCULATION OF PAPERS ON COMPLETION OF BOARD  
(Sections C, D, E, F, G and H)

---



**SECTION C**

**From Board to the Permanent Secretary to the Ministry of .....**

..... / ..... Province

Papers forwarded for your attention.

Date .....

.....  
*Chairman*

---

**SECTION D**

**From the Permanent Secretary to the Ministry of .....**

..... / ..... **Province to Officer\* who appointed Board.**

(Head of Department should comment hereunder on the Board's findings and recommendations and any special features such as large numbers of deficiencies of any one item, etc. Comments on the Board's remarks on storage accommodation should not be made in this Section but on Misc. Form 40.)

Date .....

.....  
*Permanent Secretary to the Ministry*

..... of .....

\*i.e. Provincial Permanent Secretary or the Permanent Secretary, Ministry of Finance, where stores are situated in Lusaka.

---

**SECTION E (See notes below)**

**From the Permanent Secretary, Ministry of .....**

..... / ..... **Province to the Secretary to the Treasury of the Ministry of Finance.**

On being satisfied with the value of the Allocated Stores falling within the categories quoted on this page and on being satisfied that theft, fraud, negligence, etc., are not involved in the case of deficiencies reported on Misc. Form No. 38, I authorise the deficient and unserviceable stores listed on Misc Forms Nos 38 and 39 respectively to be written off and for the excess stores listed thereon to be taken on charge in accordance with the decision which I have recorded on the said forms.

Date .....

.....  
*Permanent Secretary,  
Ministry/Province*

**NOTES:**

- (i) Section E to be used only when the total value of the deficient and unserviceable stores listed on Misc. Forms 38 and 39 does not in each category exceed K200 and the original value of any individual item thereof does not exceed K100.
- (ii) All unallocated stores and where theft fraud or negligence, etc., are involved, allocated stores which are subject to such theft, fraud or negligence may be authorised to be written off charge by the Permanent Secretary, Ministry of Finance only.
- (iii) This section must be completed by the Permanent Secretary or Controlling Officer *personally*.

---

**SECTION F**

**From Provincial Permanent Secretary to the Secretary to the Treasury, Ministry of Finance**

The value of stores deficient and unserviceable exceeds the values quoted on page 3. I submit the following recommendations. Misc. Forms 38, 39 and 40 are enclosed in triplicate.

.....  
*Permanent Secretary*

Date .....

..... *Province*

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The Laws of Zambia

No. (1)	Description of Article (2)	Quantity (3)	Individual Cost* (4)		This Column must be totalled Total Cost* (5)		Officer-in-charge of Stores* reasons for submission for Boarding (6)	Conditio of Stores
			K	n	K	n		
1								
2								
3								
4								
5								
			TOTAL .. K					

\*Original cost if known, otherwise estimated original cost.

Columns (1) to (6) to be completed by the Officer i/c stores.

Date .....

Column (5) must be totalled.

**GENERAL COMMENTS OF BOARD**  
**THIS SECTION MUST BE COMPLETED AND SIGNED BY ALL MEMBERS OF THE BOARD**

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

Date .....

**DECISION:**

.....

..... 19 .....

NOTE-Please ensure that this Certificate is completed so that it shows clearly what action has been taken (it will be insufficient to state "as above" disposal and/or destruction of the stores.

**CERTIFICATE OF DISPOSAL**

We certify that disposals have been carried out in accordance with the decisions recorded above and that the destruction of those items which have been carried out in the following manner:

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

Date .....

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**Misc Form No 40**  
*(To be submitted in triplicate)*

**BOARD OF SURVEY ON STORES**

**Report on Storage Accommodation at** .....

SECTION A

The Laws of Zambia  
**Comments of the Board**

..... *Chairman*

.....  
..... } (*Members*)  
.....

Date

---

SECTION B

**Comments of the Head of Department**

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

---

SECTION C

**Comments of the Provincial Permanent Secretary in the case of accommodation  
other than in Lusaka**

Date.....  
.....  
*Permanent Secretary*  
..... *Province*

---

SECTION D

**To the Permanent Secretary to the Ministry of .....**

Submitted for record and any necessary action.

Date .....  
.....  
*Secretary to the Treasury, Ministry of Finance*

Stocked by Govt Printer

LIST OF EXPENDABLES TO BE WRITTEN OFF

LIST OF EXPENDABLE STORES<sup>†</sup> IN CHARGE OF ..... Department, ..... at .....  
 broken, damaged or become permanently unserviceable through fair wear and tear during the period from (1) ..... to (2) .....

(State the date as shown in (2) of the last Misc. Form No. 41 or the date of the last Board of Survey)

(1) Description of article broken, damaged or unserviceable	(2) No.	(3) This column to be totalled Cost*		(4) Explanation	(5) Opinion of the Officer accidental, fair wear & tear
		K	n		
Original cost, if known, otherwise estimated original cost	TOTAL			CERTIFIED that I personally have inspected the a	

NOTES-To be forwarded in triplicate to the Head of Department concerned who will record his decision on the reverse of this form, return it to the Finance, Stock Verification Section, Lusaka, and retaining the other copy for record.

†Provincial Permanent Secretary in the case of Provincial and District Government Stores.

The Laws of Zambia

**To the Officer i/c Stores:**

I have noted the information recorded overleaf and, being satisfied with the information given, I hereby authorise you to write off the items listed (with the following exceptions):

Date .....  
*Head of Department*

**To the Secretary to the Treasury, Ministry of Finance:**

Forwarded for your information and record.

Date.....  
*Head of Department \**

\*Provincial Permanent Secretary in the case of Provincial and District Government Stores

CERTIFICATE OF DISPOSAL

We certify that disposals have been carried out in accordance with the decisions recorded in Column 7 overleaf and that the destruction of those items which have been ordered to be disposed of by destruction has been carried out in the following manner:

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

..... *Signature*

Date ..... *Signature*

CLAIMS REGISTER

Date	Indent/ Order/ Requi- sition No.	Discrep- ancy Report No.	Consign- ment Note No.	Description of Articles	Specification of articles including Model or Part No.	Quantity short or broken	Vote Charged	Amount claimed (value) Including freight and other charges







REPUBLIC OF ZAMBIA

MASTER REGISTER OF IVORY AND RHINOCEROS HC

(In accordance with sections 104, 105, 106 and 107 of the National Parks and Wildlife Act)

Marks ..... Month ..... Year .....

1 Date of Registration	2 Owner's name and address (see note 1 below)	3 National Registration Card or Passport Number	4 Registered number of tusk or horn	5 Ivory label number	6 Weight (Kg)	7 How obtained (See note 2 below)	9 Certificate of ownership	
							8 Number	Place of issue

**ORIGINAL AND DUPLICATE**-to Director of National Parks and Wildlife Service, Private Bag 1, Chilanga. To be submitted monthly.

**TRIPPLICATE**-to remain in book (completed books to be returned to Director, National Parks and Wildlife Service, Private Bag 1, Chilanga.

NOTE 1-In the case of Government trophies, record the owner simply and put a dash in Column 3.

NOTE 2-How obtained. Fill in either: Elephant Licence or Special Licence  
 or Import from (country) (Permit).....  
 or Government Trophy (Found.....)  
 or Government Trophy (control).  
 or Government Trophy (illegal).

NOTE 3-The ivory or rhinoceros horn must be marked with metal dies with the appropriate marks set out in the following manner:  
 District mark; year; consecutive number; weight. (e.g.: CHI/84/17/36)

**NATIONAL PARKS AND WILDLIFE ACT**

REGISTER OF IVORY AND RHINOCEROS HORN

(SUBSIDIARY REGISTER FOR GOVERNMENT IVORY AND RHINOCEROS HORN)

STATION ..... MONTH ..... YEAR .....

1 Date of Registration	2 Registration marks of tusk or horn	3 Grade	4 International registration marks of tusk or horn	5 How obtained	6 Full name and signature of receiving officer	8 Certificate of Ownership		
						7 Number	Place of Issue	9 I

**Original:** To Director of National Parks and Wildlife Service, Private Bag 1, Chilanga

**Duplicate:** To Remain in Book

The Laws of Zambia

**NATIONAL PARKS AND WILDLIFE ACT**  
**REGISTER OF IVORY AND RHINOCEROS HORN**

(Subsidiary register for ivory and rhinoceros horn belonging to individual

Station .....Month .....Year .....

1	2	3	4	5 6 7 Certificate of Ownership		
Date of registration	Registration marks of tusk or horn	International Registration marks of tusk or horn	How obtained	Number	Place of issue	Date

**Original:** To Director of National Parks and Wildlife Service, Private Bag 1, Chilanga

**Duplicate:** To remain in book



No.

**REQUISITION/ISSUE VOUCHER FOR MEDICAL SUPPLIES**

TO:  
 GENERAL MANAGER  
 Medical Stores Ltd  
 P.O. Box 30207  
 LUSAKA

Consign to .....  
 Postal Address .....  
 Rail/Road Address (if any) .....  
 Charge to: Department .....

Date .....

Address .....

Section No. ... Sheet No. ... (Note-One section only on one sheet)					FOI
ITEM REQUIRED (Use catalogue sequence)	Quantity in Catalogue Units	Code No. 14--19	Amended Code No. 14--19	Unit	Qu Sup 20

Requisitionist Signature .....  Certified items received in good condition and those marked MA taken on Ledger Charge.  Received by ..... Office .....	DATE APPROVED  (PMO or other authorised officer)	DATE RECEIVED MEDICAL STOF
	(STAMP)	(STAMP)

REPUBLIC OF ZAMBIA

PRELIMINARY ACCIDENT REPORT

(to be completed in duplicate)

This form must be completed and forwarded to the Secretary, of the Standing Accidents Board, P.O. Box 50062, Lusaka if the accident took place in the Lusaka area or, the Secretary of a Provincial Standing Accidents Committee if the accident took place in one of the provinces, within forty-eight hours of an accident occurring. It must be followed up by the completed Traffic Accident Forms M.E. 1 (a) Parts I and II within seven days.

Date of accident: ..... exact place .....

time of accident: ..... day-time ..... night-time .....

Province: ..... District: .....

Reg. No. .... full names of driver and his department\*  
.....

Full names of the authorising officer .....

Department: .....

(Responsible for the vehicle at the time of the accident)\*

State whether specialist vehicle, on permanent hire or casual hire: .....

Name of third party involved .....

Registered number of other vehicle involved .....

Other vehicle damaged? .....

Third party injured? .....

Damage to other property or animals? .....

Signature: .....

(Reporting Officer)

(As amended by S.I. No. 69 of 1995)

MSB Form No. 65

Stocked by MSB

Original: to be retained

1st Copy: Officer I/C Plant

2nd Copy: Master Shop

3rd Copy: Sub Shop

4th Copy: History File

REPUBLIC OF ZAMBIA

MINISTRY OF WORKS AND SUPPLY

INITIAL PLANT INSPECTION REPORT

Department .....	PLANT DETAILS				
	Type	GRZ Number	Engine Number	Chassis Number	Hours Worked
Station .....					Chassis
Workshop Job No. Misuse and Neglect Report No.	Log Book Held .....				Engine
	Hours Worked (Chassis) at Last Service .....				

Item	Code	Defects	Completed
1			
2			

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3			
4			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Report of User

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

CODE	REMARKS	Date of inspection
W = Workshop Attention	.....	
D = Operator's Attention		Inspector.....
O = Under Observation	.....	Station .....
S = Serviceable		
O = Completed During inspection	Signature .....	

(As amended by S.I. No. 69 of 1995)



- Original: to be retained
- 1st Copy: Officer I/C Vehicle
- 2nd Copy: Master Shop
- 3rd Copy: Sub Shop
- 4th Copy: History File

REPUBLIC OF ZAMBIA  
MINISTRY OF WORKS AND SUPPLY  
INITIAL VEHICLE INSPECTION REPORT

Department .....	VEHICLE DETAILS				
.....	Type	GRZ Number	Engine Number	Chassis Number	Speedo Reading
Station.....	.....				
Workshop Job No.	.....				
.....	Fuel in Tank ..... Mileage Last Service .....				
Misuse and Neglect Report No.....	Log Book Held.....				

Item	Code	Defects	Complete
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			

Tyres	LHF	RHF	LHR	RHR	Spare	LHR (Inner)	RHR (Inner)
Tyre Pressure							
Percentage of Wear							

Code:

- W = Workshop Attention
- D = Driver's Attention
- O=Under Observation
- S = Serviceable
- C = Completed during Inspection

Remarks .....	Date of inspection
.....	Inspector. ....
.....	Station .....

Signature.....

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*(As amended by S.I. No. 69 of 1990)*

REPUBLIC OF ZAMBIA

MINISTRY OF WORKS AND SUPPLY

ME Form 28

REPAIR ASSESSMENT

Date: .....

GRZ No. .... Make ..... Department .....

Report No. .... Inspector ..... Station .....  
K N K N

ACCIDENT DAMAGE REPAIRS

Labour .....  
Engine (where applicable) .....  
Tyres (where applicable) .....  
Other material .....  
Overheads .....  
TOTAL .....

OTHER REPAIRS

Labour .....  
Engine (where applicable) .....  
Other material (excluding tyres and tubes) ..... K  
Overheads .....  
TOTAL (including accident damage) .....

Estimated value of vehicle before repair .....  
TOTAL .....

Estimated value of vehicle after repair .....

Whether or not accident report submitted .....

Recommendation of Mechanical Engineer (W) .....

REMARKS:

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REPUBLIC OF ZAMBIA  
Ministry of Finance Province

STANDING ACCIDENTS BOARD/COMMITTEE

P.O. BOX

..... (STATION)

TRAFFIC ACCIDENT DAMAGE GRZ .....

FILE: .....

TYPE OF VEHICLE ..... DRIVER(S) .....

DEPARTMENT .....

DATE OF ACCIDENT ..... DAMAGE.....

As its ..... meeting the Board/Committee discussed the above detailed case and it was .....

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

Would you complete Accounts Form 92 (Loss Report Form) in terms of Financial Regulation No. 193.

.....  
*for Secretary*

*Standing Accidents Board/Committee*

cc The Permanent Secretary, Ministry of Finance-Losses Section

\*Delete as appropriate

REPUBLIC OF ZAMBIA  
TRAFFIC ACCIDENT REPORT  
Number of copies required-8

This part is to be completed by the driver involved in the accident or, if he is incapacitated, by the person best able to do so.

Province ..... Department responsible for the vehicle (at the time of accident) .....  
Vehicle No. GRZ ..... Make and type .....  
Condition of vehicle before accident. .... Kilometres .....  
Date of accident ..... time ..... exact place .....

Details of other Driver and Vehicle	Name .....	
	Address .....	
	Vehicle No. .... Make and Type .....	
	If GRZ, Department responsible for it (at time of accident) .....	
	Insurance Company .....	
Details of injured persons (state whether injured person is Government Servant)	Name .....	
	(1) .....	
	(2) .....	
	(3) .....	
	Name (b) In other vehicle	Address
	(1) .....	.....
	(2) .....	.....
	(3) .....	.....
	Name (b) In Government vehicle	Address
	(1) .....	.....
	(2) .....	.....
Witnesses (attach statement if possible)	Name	Address
	(1) .....	.....
	(2) .....	.....
	(3) .....	.....
Details of damage or injury caused to the other vehicle, to property or to animals  (In the case of property or animals give name and address of owner)	(a) Other vehicle (note previous defects)	
	(b) Property	
	(c) Animals	
Speed at time of accident	(a) Other Vehicle	Km/h (b) Government Vehicle ..... Km/h

Place 'X' in appropriate box where provided

Road Surface and Alignment	Tar Gravel Bad Surface Bridge	Good Surface Straight Bend Junction	Fair Surface Crossroad				
Weather Conditions	Clear	Misty	Raining				
Visibility	Good	Fair	Dusty	Bad	Daylight	Dust	Dark
Lighting	(a) Other Vehicle: Lit Not Lit (b) Government Vehicle: Lit Not Lit						
Warning Signals	(a) Other Driver: Given Not Given (b) Government Driver: Given Not Given						
Reported to	(a) Police at ..... Date..... Time .....						
	(b) Boma at ..... Date..... Time .....						
Signature of Driver .....	Date .....						

SKETCH OF ACCIDENT SCENE

State or show clearly the width of the road, i.e. the carriageway, the length of any skid marks, the position of vehicles involved in the accident and any road signs.

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Road signs should be described as, e.g. BEND, STEEP HILL, WARNING NOTICE

DISTRIBUTION-Send 7 copies to the Secretary, Standing Accidents Board, P.O. Box 50062, Ridgeway, Lusaka, if the accident took place within the Lusaka area or to the Secretary of the respective Provincial Standing Accidents Committee if the accident took place outside the Lusaka area.

Send 1 copy to the Ministry of Works and Supply.

THE FOLLOWING SECTIONS MUST BE COMPLETED BY THE REPORTING OFFICER

(Place 'X' in appropriate box where provided)

BEFORE FILING UP THIS FORM, PLEASE CONSULT MINISTRY OF WORKS AND HOUSING CIRCULAR NO.4 OF 1968 (MWH7/5/7) DATED 27TH NOVEMBER, 1968

Number of Copies Required-8

Details of Government Driver	Name .....	Official Appointment and Department/Ministry .....
	Government Service: Years .....	Months .....
	Rate of Pay .....	
Qualifications and Experience	Driving Licence No. (State whether provisional or permanent and date of issue) .....	
	Certificate of Competency No. and date of issue .....	
	Valid for categories (See Note overleaf) .....	
	Total driving experience: Years..... Months .....	
	Period for which he has been driving GRZ vehicles:	
	Years .....	Months .....
	Number of previous accidents admitted by driver:	
	(a) total .....	(b) to blame .....
Journey and Load Details	(a) Journey from ..... to .....	
	(b) Reason for journey .....	
	(c) Authorised by (give name and appointment of authorising officer) .....	
	(d) Load details .....	
	(e) No. of seats in cab or vehicle .....	
	No. of passengers in cab .....	
	(f) No. of hours driver employed:	
	(i) on the journey .....	
	(ii) total for day .....	
Details of Government Vehicle and Damage	(a) On permanent hire    Casual hire    Special vehicle	
	(b) On duty    Not on duty	
	(c) On authorised route    Not on authorised route	
	(d) Details of damage (in brief) .....	
	(e) Vehicle sent for repair to .....	
	on (date) .....	

DRIVER'S STATEMENT

(Must be in typescript if possible)

Statement made by ..... this ..... day of .....

Recorded and signed in my presence Signature of person making statement on (date): .....

.....

.....

..... Date .....

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Reporting Officer

(Please type or print name, rank and appointment)

What disciplinary action (if any) has been taken against the driver?.....

Is driver still employed by Government? .....

\*Opinion of reporting officer as to responsibility, giving full reasons:

Signature .....

Rank and appointment .....

Date .....

\*The Reporting Officer is to be the local superior officer of the Department or Ministry responsible for the vehicle or, if not available, an appropriate officer of the Provincial and District Government.

NOTE-Classes of driving licences and categories of certificates of competence. These are set out in detail in paragraphs 16, 17 and 19 of Circular No. 4 of 1968 and the correct class/category MUST be recorded, after inspection by the Reporting Officer.

DISTRIBUTION-Send 7 copies to the Secretary, Standing Accidents Board, P.O. Box 50065, Lusaka, if the accident took place within the Lusaka area or Secretary of the respective Provincial Standing Accidents Committee if the accident took place outside the Lusaka area.

Send 1 copy to the Ministry of Works and Supply.19