

# 2023 ANNUAL REPORT



**REPUBLIC OF ZAMBIA**

# **THE JUDICIARY**

**2023 ANNUAL REPORT**

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## **MISSION STATEMENT**

*“To adjudicate civil, criminal and constitutional matters in an independent, impartial and timely manner without fear or favour.”*

## **VISION**

*“To provide timely and accessible justice to all”*

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## FOREWORD



Welcome to the Judiciary of Zambia 2023 Annual Report. In this Report, you will find details of what informed and characterised the Judiciary's operations in the year 2023.

This Report reveals some of the operational hitches encountered by the Judiciary in the year in question. More importantly, it highlights the strides made towards crystallising the Institution's vision "*to provide timely and accessible justice to all*"; and they are by no means insignificant.

For example, more than 56 per cent of the K50, 237, 007.64 released by the Treasury in 2023 was cascaded to the provinces, a demonstration of how intentional the Judiciary is about devolving and delivering justice to the people's doorstep. From that percentage, employees were paid their outstanding settling-in allowances, salary arrears and leave travel benefits.

With support from the Treasury, the Judiciary continued to dismantle the accumulation of personal emoluments owed to both active and separated employees. Perhaps I should add that in a sustained effort to insulate judges and other officers from compromise, their salaries were raised by 10.5 per cent across the board.

In another laudable gesture, His Excellency the Republican President swore in the President and Deputy President of the Constitutional Court as well as the Judge-President of the Court of Appeal, namely the Hon. Lady Justice Professor Margaret Mulela Munalula, the Hon. Mr. Justice Arnold Shilimi and the Hon. Mr. Justice Mwiinde Just Siawwapa respectively, among other appointments to superior courts.

Despite the judicial appointments just alluded to, there remains a good number of vacancies on the establishment for Judges. Of even greater concern is the persistent shortage of staff and infrastructure for our Subordinate Courts, Local Courts and the Office of the Sheriff, not to mention the debilitating dearth of dependable transport. If I may speak to figures, the Judiciary, in the year under review, was operating at 76 per cent of its staff establishment.

But there were some heart-warming developments too, such as the establishment of a Judicial Training Institute under the Judicial Training Institute of Zambia Act No. 14 of 2023. I dare say that this heralds an era of unimpeded access to continuing professional

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development training for adjudicators, judicial officers and staff, and bodes well for quality, timely and affordable justice for all of our people.

In addition, it is my sincere hope that the operationalisation of the Directorate of Performance Management during the same year will induce confidence that the Judiciary is not about to sit on its laurels. The purpose of this Directorate is to institutionalise the ethos of high performance in the Judiciary and to ensure value for taxpayers' money.

As servants of justice, we at the Judiciary remain conscious of our constitutional obligation to be accountable to the people. Given this awareness, I consider myself immensely honoured to present the Judiciary's 2023 Annual Report for the people's interrogation and appraisal.



Dr. Mumba Malila SC  
**CHIEF JUSTICE**

## ACKNOWLEDGMENTS



The Judiciary of Zambia 2023 Annual Report, like others before it, attests to the collective genius of professionals willing to get their job done by going the extra mile.

My most profound gratitude goes to My Lord the Hon. Chief Justice of the Republic of Zambia Dr. Mumba Malila, SC for his inspirational oversight of the affairs of the Judiciary throughout the year under review and, in particular, for his full and unflinching support to my Office. This Report and its contents will demonstrate His Lordship's desire to see our people receiving the very best of justice.

It was equally humbling to have enjoyed the usual cooperation of the Chief Registrar and Director of Court Operations, his fellow Directors, and the entire Senior Management of Judiciary, not to mention our indefatigable Secretariat. But for them all, this Report may never have seen the light of day.

Above all, I wish to most gratefully acknowledge the hard work done, throughout the year 2023, by all our staff, especially those who, despite appearing to remain in the shadows of anonymity, continue to assiduously go out of their way for the sake of justice. Their sacrifice speaks for itself, and I do not take it for granted.

Suffice to repeat the words of Dr. Martin Luther King Jr. that *“Every step toward the goal of justice requires sacrifice, suffering and struggle; the tireless exertions and passionate concern of dedicated individuals.”*

A handwritten signature in blue ink, which appears to read 'Nalishebo Imataa'. The signature is stylized and fluid.

Nalishebo Imataa

**CHIEF ADMINISTRATOR**

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## EXECUTIVE SUMMARY

This annual report broadly summarises the activities of the Judiciary in the year ending 31<sup>st</sup> December, 2023. It brings to the fore the constraints encountered, suggests possible solutions, and goes on to provide the outlook for the year 2024.

As the report will show the Judiciary recorded gains in the disposal of cases, particularly in the Subordinate Court and Local Court despite limited human and financial resources.

Also highlighted in here is the funding received from the Treasury to complete 40 construction projects which had stalled and to rehabilitate existing court infrastructure. By the close of the year, 18 projects had been completed and handed over, while 13 were above 65 per cent. In addition, a number of project concepts were approved for feasibility studies to be conducted in 2024. These include a superior courts complex to be constructed at Judiciary headquarters and a Supreme Court annex.

Further, the Judiciary's establishment received a major boost with the appointment of 13 new Judges to superior courts, the elevation of five Judges, as well as the creation of 224 positions for judicial officers and support staff. This notwithstanding, and as will be noted in the report, the Judiciary still had 18 vacancies for Judges at year end, including one arising from the untimely passing of a High Court Judge, Hon. Mr. Justice Isaac Kamwendo.

It will also be observed, in the report, that the debt of outstanding personal emoluments stood at K60,451,724, while recurrent departmental charges (RDCs) continued to be minimally funded.

Meanwhile, the need for reliable transport has become more pronounced than ever before - not to mention the need for an expanded infrastructure base. The Constitutional Court, for example, remained without a building of its own, while the Court of Appeal continued to operate from the crowded Kamwala area with only one courtroom.

All in all, the report makes recommendations informed by the experiences of the year 2023 and projections for the future.

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## 1. INTRODUCTION

The Judiciary of Zambia is one of the three Arms of Government, the others being the Executive and the Legislature. It is established under Article 118 in Part VIII of the **Constitution of Zambia**, Chapter 1 of the Laws of Zambia, as amended by Act No. 2 of 2016.

### 1.1. ADMINISTRATION OF THE JUDICIARY

The Judiciary is headed by the Honourable Chief Justice and, in his absence, the Deputy Chief Justice. The Chief Justice is the Honourable Dr. Justice Mumba Malila, SC and the Deputy Chief Justice is the Honourable Mr. Justice Michael Musonda, SC.

Section 4(1) of the Judiciary Administration Act No. 23 of 2016 empowers the Chief Justice to constitute advisory committees, comprising judges or persons with knowledge of the work of courts and prevailing social conditions, for purposes of advising him on matters relating to the administration of the Judiciary. The Advisory Committees are as follows:

- (a) Advisory Committee on Training and Continuing Education;
- (b) Advisory Committee on Public Relations and Information;
- (c) Advisory Committee on Establishment and Conditions of Service;
- (d) Advisory Committee on Finance and Budget;
- (e) Advisory Committee on Court Operations and Administration;
- (f) Advisory Committee on Gender in Development;
- (g) Advisory Committee on Administration of Civil and Criminal Justice;
- (h) Advisory Committee on Court-annexed Mediation and Delay Reduction;
- (i) Advisory Committee on Infrastructure;
- (j) Advisory Committee on Recruitment and Promotions;
- (k) Advisory Committee on Performance Management;
- (l) Advisory Committee on Information Communication Technologies;
- (m) Advisory Committee on Law Reforms;
- (n) Advisory Committee on Election Management; and
- (o) Advisory Committee on Small Claims Court.

The Office of the Chief Administrator helps the Honourable Chief Justice with the day-to-day administration of the Judiciary. The Chief Administrator, in turn, is assisted by the Chief Registrar (who superintends Court Operations), the Director of Human Resources and Administration, and the Director of Performance Management.

## 1.2. MANDATE

Article 119 (1) of the **Constitution** provides that the authority of the Judiciary vests in the Courts and shall be exercised in accordance with the Constitution and other laws. The functions of the courts, as defined by Article 119 (2), are to hear civil and criminal matters; and matters relating to, and in respect of, the Constitution. Article 118 (1) of the **Constitution** provides that -

**“The judicial authority of the Republic derives from the people of Zambia and shall be exercised in a just manner and such exercise shall promote accountability.”**

Further, Article 118 (2) provides that, in exercising its judicial authority, the Courts -

**“...shall be guided by the following principles:**

- (a) justice shall be done to all, without discrimination;**
- (b) justice shall not be delayed;**
- (c) adequate compensation shall be awarded, where payable;**
- (d) alternative forms of dispute resolution, including traditional dispute resolution mechanisms, shall be promoted, subject to clause (3);**
- (e) justice shall be administered without undue regard to procedural technicalities; and**
- (f) the values and principles of this Constitution shall be protected and promoted.”**

Furthermore, the Constitution under Article 122 (1) and (2) creates the Judiciary as an administratively and functionally independent entity which is not subject to the control and direction of any person or authority.

## 1.3. INSTITUTIONAL STRUCTURE

The structure of the Judiciary is set out in Article 120 (1) of the Constitution. It consists of superior courts (namely, the Supreme Court and the Constitutional Court, which rank equivalently; the Court of Appeal; and the High Court) and lower courts, which are the Subordinate Courts; Small Claims Courts; Local Courts; and other courts, as may be prescribed.

Table 1: Mandate of the Courts

COURT	MANDATE
<b>Supreme Court</b>	<ul style="list-style-type: none"> <li>• Established under Article 124 of the Constitution;</li> <li>• Has jurisdiction to hear appeals from the Court of Appeal and jurisdiction conferred on it by other laws.</li> </ul>
<b>Constitutional Court</b>	<ul style="list-style-type: none"> <li>• Established under Article 127 of the Constitution;</li> <li>• Has original and final jurisdiction in all constitutional matters, except the enforcement of the Bill of Rights (Part III of the Constitution), over which the High Court has original jurisdiction;</li> <li>• Sits as a final court of appeal in matters relating to parliamentary and local government election petitions;</li> <li>• Also sits to determine matters referred to it by any Court in Zambia where a question relating to the Constitution arises.</li> </ul>
<b>Court of Appeal</b>	<ul style="list-style-type: none"> <li>• Established under Article 130 of the Constitution;</li> <li>• Has jurisdiction to hear appeals from the High Court, quasi-judicial bodies, except a local government elections tribunal. The Court also hears appeals from other courts, except matters under the exclusive jurisdiction of the Constitutional Court.</li> </ul>
<b>High Court</b>	<ul style="list-style-type: none"> <li>• Established under Article 133 of the Constitution;</li> <li>• The Court's operations are governed by the High Court Act, Chapter 27 of the Laws of Zambia and other relevant laws;</li> <li>• Has a Principal Registry at Lusaka, and District Registries at Kitwe, Livingstone, Ndola, Kabwe, Chipata, Mongu, Solwezi, Kasama and Mansa;</li> <li>• Consists of the General List, Commercial Division, Industrial Relations Division, Family and Children's Division and Economic and Financial Crimes Division in accordance with Article 133 (2) of the Constitution;</li> <li>• Commercial Division is responsible for resolving disputes of a commercial nature;</li> <li>• Industrial Relations Division has jurisdiction to hear and determine matters under the Industrial and Labour Relations Act, among others;</li> <li>• Family and Children's Division has jurisdiction in all family and children's matters, including divorce petitions, custody, testate and intestate succession disputes.</li> <li>• The Economic and Financial Crimes Division has jurisdiction to hear and determine matters relating to economic and financial crimes, and corruption in addition to jurisdiction of the Court under Article 134 of the Constitution.</li> </ul>

<b>Subordinate Courts</b>	<ul style="list-style-type: none"> <li>Established under Article 120 of the Constitution;</li> <li>The Courts' operations and functions are regulated under the Subordinate Courts Act, Chapter 28 of the Laws of Zambia.</li> <li>The Subordinate Court consists of the General Division, Economic and Financial Crimes Division; Gender-based Violence Division; Roads and Road Traffic Offences Division; By Law Breaches Division; and any other division as the Chief Justice may, by statutory instrument, prescribe.</li> </ul>
<b>Small Claims Court</b>	<ul style="list-style-type: none"> <li>Established under Article 120 of the Constitution. These are courts of record under Article 120 (2);</li> <li>Processes and procedures of the Court are regulated by the Small Claims Court Act, Chapter 47 of the Laws of Zambia, as amended by Act No. 14 of 2008. By Statutory Instrument No. 20 of 2023, the jurisdictional limit was increased to K75,000.00 from K20,000.00.</li> </ul>
<b>Local Court</b>	<ul style="list-style-type: none"> <li>Established under Article 120 of the Constitution;</li> <li>Constituted under Section 4 (1) of the Local Courts Act, Chapter 29 of the Laws of Zambia;</li> <li>The Constitution under Article 120 (2) envisages that Local courts shall progressively become courts of record.</li> </ul>

## 2. COURT OPERATIONS

### 2.1. SUPREME COURT

#### (a) Adjudicators

During the year under review, the Supreme Court had a total of 9 Judges as tabulated below.

Table 2: Number of Judges at the Supreme Court

Gender	Number of Judges
Female	3
Male	6
<b>Total</b>	<b>9</b>

#### (b) Court Sessions and Cases

The Supreme Court had 12 gazetted sessions, out of which 8 were conducted. The Court delivered 38 judgments, comprising 19 criminal appeals and 19 civil appeals.

There were 69 criminal cases before the Court, 48 of these having been brought forward

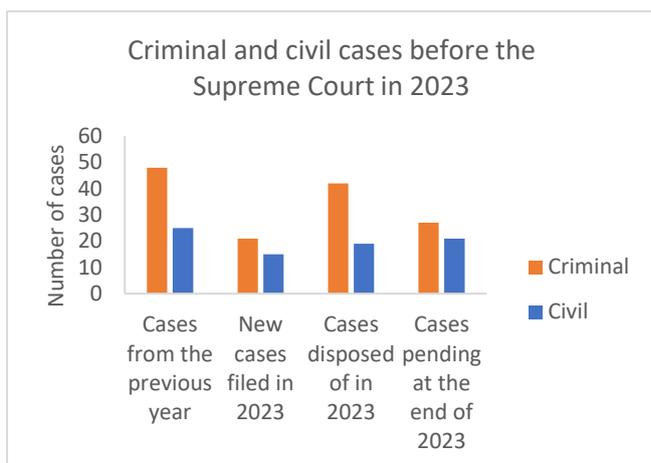


Figure 1: Case load for the Supreme Court

from 2022, while 21 were filed during the year under review. The Court disposed of 42 cases, leaving a balance of 27 cases at the end of 2023.

In terms of civil cases, 25 were brought forward from 2022, while 15 were filed during the year under review, bringing the total number of civil cases to 40. Out of these, 19 were disposed of, leaving a balance of 21 cases at the close of 2023.

## 2.2 CONSTITUTIONAL COURT

### (a) Adjudicators

During the year under review, the Constitutional Court had a total of 11 Judges as tabulated below.

Table 3: Number of Judges at the Constitutional Court

Gender	Number of Judges
Female	5
Male	6
<b>Total</b>	<b>11</b>

### (b) Court Sessions and Cases

The Constitutional Court had a total of 10 gazetted sessions, out of which 8 were conducted. The Court had a total of 55 cases, of which 24 were brought forward from 2022 and 31 were filed in 2023. The number of cases disposed of was 33, leaving a balance of 22 at the end of the year.

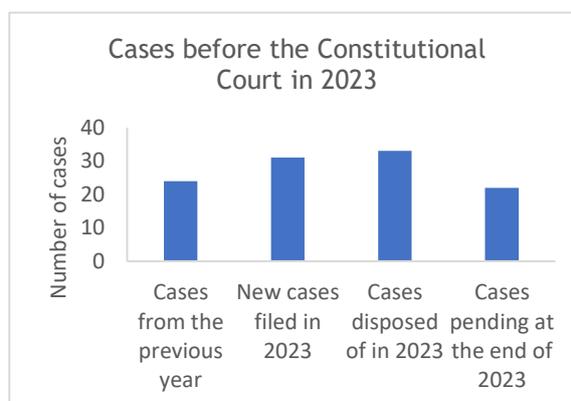


Figure 2: Case load for the Constitutional Court

### 2.3 COURT OF APPEAL

#### (a) Adjudicators

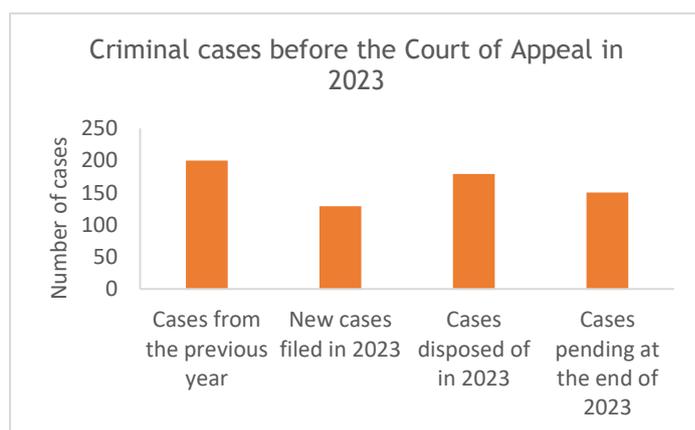
During the period under review, the Court of Appeal had a total of 14 Judges as shown in the table below.

Table 4: Number of Judges at the Court of Appeal

Gender	Number of Judges
Female	8
Male	6
<b>Total</b>	<b>14</b>

#### (b) Court Sessions and Cases

The Court of Appeal had 10 gazetted sessions, and all of them were conducted.



In terms of cases, a total of 200 criminal cases were brought forward from the previous year.

Those filed in 2023 were 129. The Court disposed of a total of 179 criminal cases, meaning that 150 had remained pending at the end of the year as shown in the chart below.

Figure 3: Number of criminal cases before the Court of Appeal

Furthermore, a total of 537 civil cases were brought forward from 2022, while 413 were filed in 2023. This brought the total number of civil cases before the Court of Appeal in the year under review to 950. Of that number, the Court disposed of 349 cases, leaving 601 pending at the end of the year.

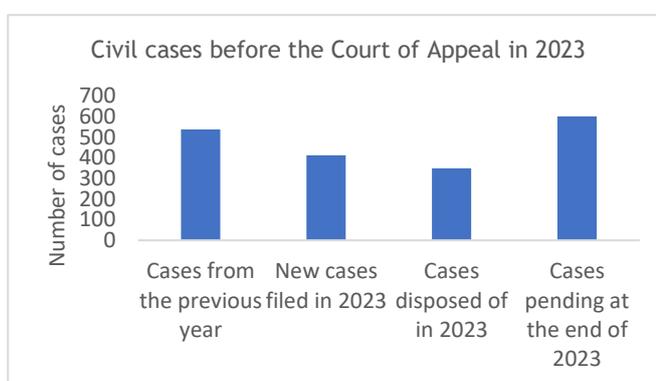


Figure 4: Number of civil cases before the Court of Appeal

## 2.4 HIGH COURT

### (a) Adjudicators

The High Court had a total of 54 adjudicators as shown in the table below.

Table 5: Number of Judges at the High Court

Station	Division	Female	Male	Total
Lusaka	Commercial Division	4	3	7
	Family and Children's Division	4	1	5
	General List	8	4	12
	Industrial Relations Division	2	3	5
	Economic and Financial Crimes Division	2	3	5
Ndola	General List	2	3	5
	Industrial Relations Division	0	1	1
Kitwe	Commercial Division	0	1	1
	General List	2	2	4
Chinsali	General List	0	1	1
Chipata	General List	1	0	1
Kabwe	General List	0	1	1
Kasama	General List	0	1	1
Livingstone	General List	1	1	2
Mansa	General List	1	0	1
Mongu	General List	0	1	1
Solwezi	General List	0	1	1
<b>Total</b>		<b>27</b>	<b>27</b>	<b>54</b>

### (b) Court Sessions

A total of 63 sessions were gazetted for the High Court at the stations covered in this report, but the Court conducted 65 sessions altogether. The extra sessions included special sessions at Chinsali and Chipata.

(c) Criminal Cases In 2023, the High Court had a total of 3,764 criminal cases, out of which 775 were brought forward from the previous year. Cases filed in the year under review were 2,989. The Court disposed of a total of 2,617 cases, leaving 1,147 cases pending at the end of 2023, as illustrated in the following chart.

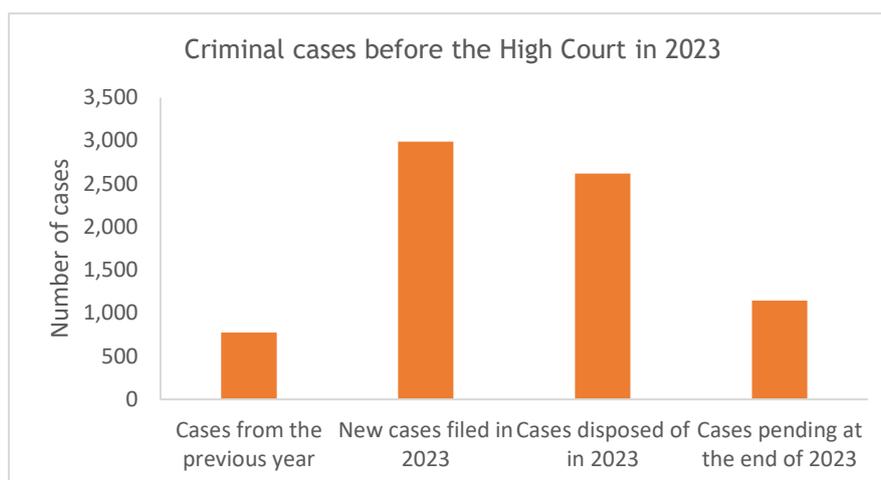


Figure 5: Number of criminal cases before the High Court

Below is a breakdown, by division, of the criminal cases before the High Court in 2023.

i. General List

In the High Court General List, a total of 771 criminal cases were brought forward from 2022, while 2,876 cases were filed in the year under review. A total of 2,507 cases were disposed of, leaving 1,140 cases pending at the end of 2023.

ii. Family and Children's Division

The Family and Children's Division had no criminal cases brought forward from the previous year, but received 111 new cases in 2023. A total of 108 cases were disposed of, while 3 cases were pending at the end of the year.

iii. Economic and Financial Crimes Division

The Economic and Financial Crimes Division of the High Court had 4 criminal cases brought forward from 2022. Two new cases were received in 2023, giving the Court a total of 6 cases in the year under review. Two of these cases were disposed of, while 4 were still pending at the end of the year.

(d) Civil Cases

A total of 8,285 civil cases were brought forward from 2022 across all divisions of the High Court. The Court received 11,324 new cases in 2023 and disposed of a total of 10,460 cases, leaving a balance of 9,149 civil cases at the end of the year as shown in [Figure 6](#).

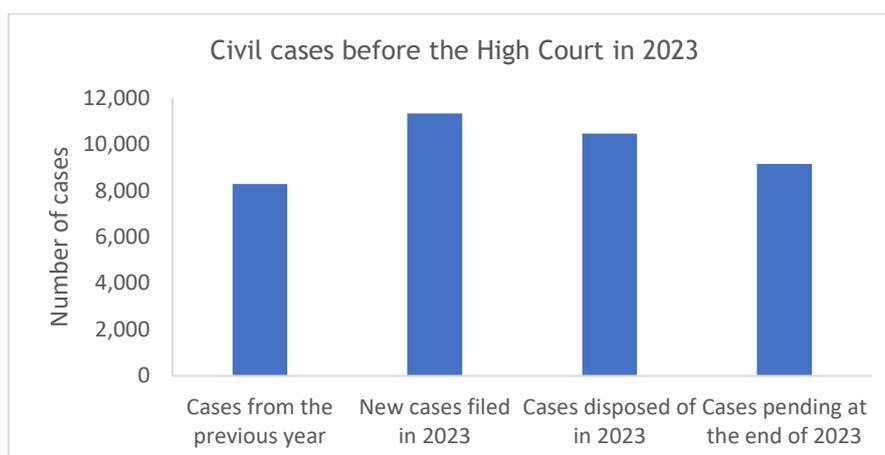


Figure 6: Number of civil cases before the High Court

The breakdown of the cases by division is presented in the table below.

Division	Cases brought forward from previous year	Cases filed in 2023	Cases disposed of in 2023	Cases pending at end of 2023
General List	5,483	5,620	5,437	5,666
Commercial Division	600	975	949	626
Industrial Relations Division	1,108	1,498	1,266	1,340
Family and Children's Division	1,079	3,188	2,777	1,490
Economic and Financial Crimes Division	15	43	31	27
<b>Total</b>	<b>8,285</b>	<b>11,324</b>	<b>10,460</b>	<b>9,149</b>

## 2.5 SUBORDINATE COURTS

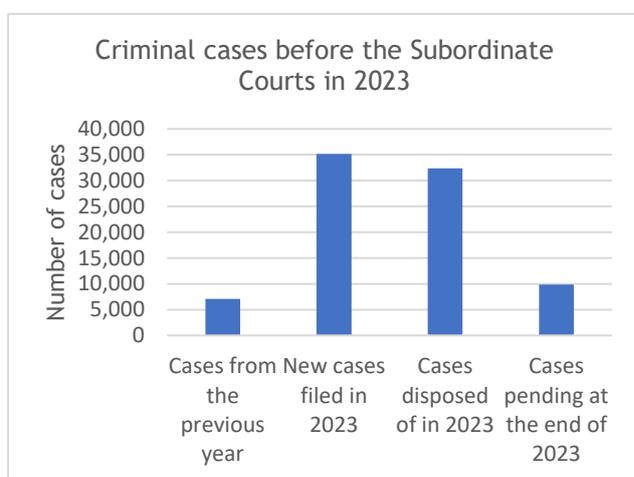
### (a) Adjudicators

The Subordinate Courts had a total of 202 adjudicators in the year under review as shown in the table below.

Table 6: Number of Magistrates at the Subordinate Courts

Gender	Number of Magistrates
Female	78
Male	124
<b>Total</b>	<b>202</b>

(b) Criminal Cases



In the period under review, the Subordinate Courts received 35,121 new criminal cases. Meanwhile, 7,100 cases were brought forward from the previous year, bringing the total number of criminal cases to 42,221. The number of criminal cases disposed of was 32,370 cases, leaving 9,851 pending at the end of the year.

Figure 7: Number of criminal cases before the Subordinate Courts

(c) Civil Cases

In 2023, the Subordinate Courts had a total of 22,741 civil cases, 5,090 of these having been brought forward from the previous year, while 17,651 cases were filed during the year. With 16,196 cases disposed of during the year, the Subordinate Courts had 6,545 civil cases pending at the end of the year.

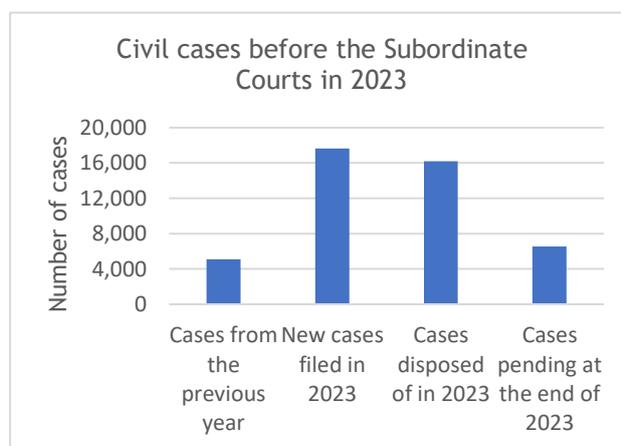
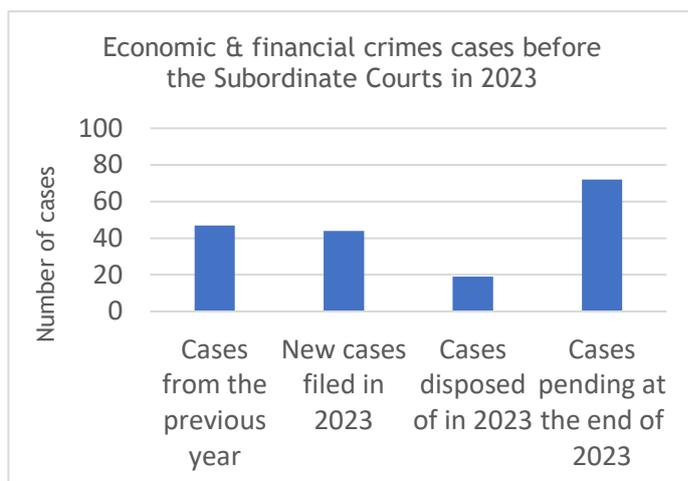


Figure 8: Number of civil cases before the Subordinate Courts

(d) Economic and Financial Crimes Cases



The Subordinate Courts received a total of 44 cases in the nature of Economic and Financial Crimes and Corruption. A total of 47 cases were brought forward from 2022, bring the total number of cases before the courts to 91. The cases disposed of were 19, while 72 had remained pending at the end of the year.

Figure 9: Number of economic and financial crimes cases before the Subordinate Courts

2.6 SMALL CLAIMS COURT

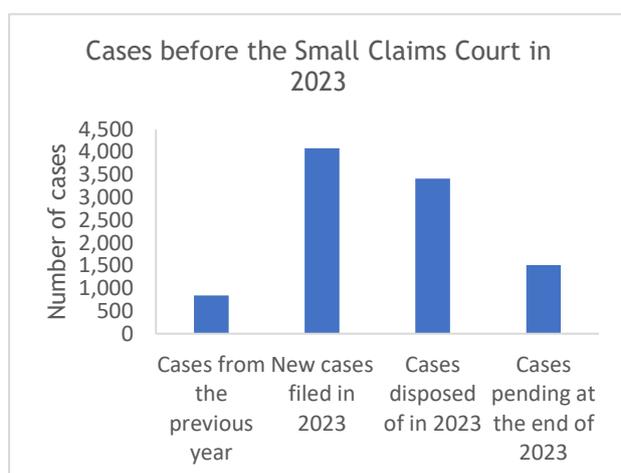
(a) Adjudicators

The Small Claims Court had a total of 24 Commissioners during the period under review as shown in the table below.

Table 7: Number of Commissioners at the Small Claims Court

Gender	Number of Commissioners
Female	10
Male	14
<b>Total</b>	<b>24</b>

(b) Cases



During the period under review, the Small Claims Court received a total of 4,080 new cases, with 844 cases having been brought forward from the previous year. This brought the total number of cases in 2023 to 4,924, out which of 3,414 were disposed of, and 1,510 remained pending at the end of the year.

Figure 10: Case load for the Small Claims Courts

## 2.7 LOCAL COURTS

### (a) Structure and Distribution of Local Courts

Local courts are divided into two categories, namely Grade A and B local courts. A grade A local court is presided over by a Principal Presiding Local Court Magistrate, or a Senior Presiding Magistrate and two (2) other Senior Local Court Magistrates.

A grade B local court, on the other hand, is presided over by a Presiding Magistrate, sitting with one (1) other Local Court Magistrate.

There are currently five hundred and thirty-one (531) Local Courts countrywide.

### (b) Magistrates

The Local Courts had 271 female magistrates and 426 male magistrates, bringing the total to 697 countrywide.

Table 8: Number of Magistrates at the Local Courts

Province	Female	Male	Total
Central	27	35	62
Copperbelt	35	36	71
Eastern	23	62	85
Luapula	24	46	70
Lusaka	35	24	59
Muchinga	8	23	31
North Western	22	43	65
Northern	11	54	65
Southern	57	48	105
Western	29	55	84
<b>Total</b>	<b>271</b>	<b>426</b>	<b>697</b>

### (c) Criminal Cases

A total of 4,448 criminal cases were brought forward from 2022, while 13,586 new cases were filed in 2023, giving the Local Courts a total of 18,034 in the year under review. Cases disposed of were 16,806, leaving a total of 1,228 pending cases at the close of the year.

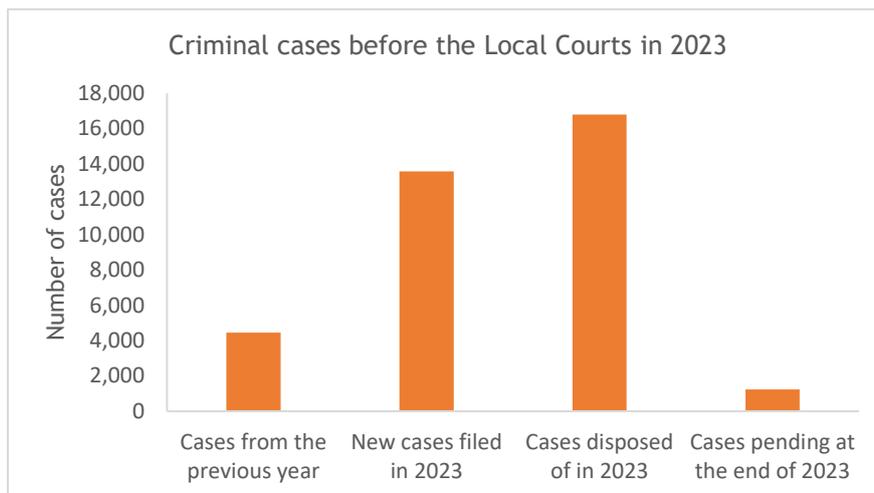


Figure 11: Number of criminal cases before the Local Courts

(d) Civil cases

In terms of civil matters, a total number of 18,004 cases were brought forward from the previous year and 174,742 new cases were filed in 2023, giving a total number of 192,746. A total of 184,467 civil cases were disposed of, leaving 8,279 pending at the end of 2023.

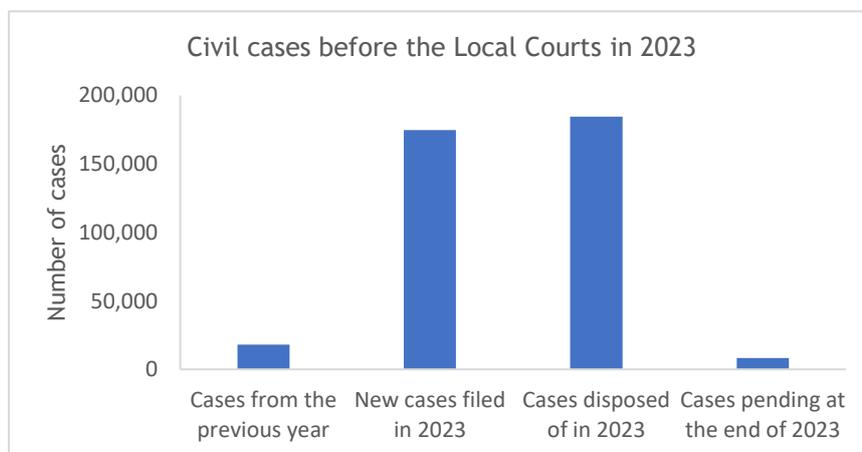


Figure 12: Number of civil cases before the Local Courts

(e) Divorce Cases

The local courts experienced an increase in the number of divorce cases filed from 31,452 in the year 2022 to 36,924 in 2023, a difference of 5,472 cases.

The courts disposed of a total of 32,542 divorce cases. Out of the total number of cases disposed of, 21,041 divorce cases were granted while 11,501 were not granted as shown in the table below.

Table 9: Divorce cases handled by the Local Courts in 2023

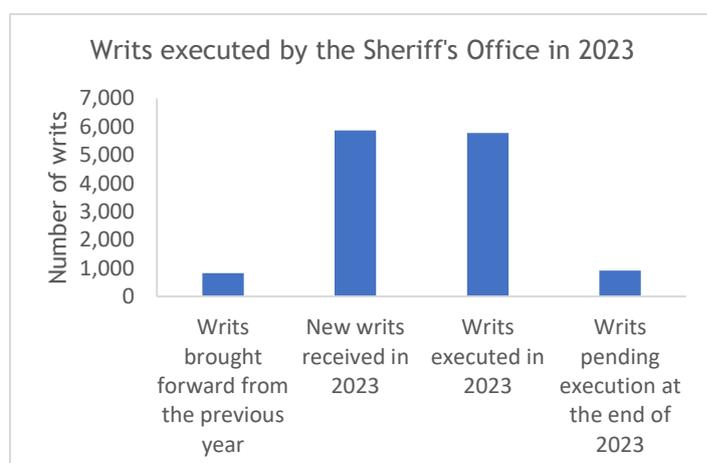
Province	Total number of divorce cases entered	Total number of divorce cases granted	Total number of divorce cases not granted	Total number of divorce cases pending
Central	1,451	1,123	328	439
Copperbelt	4,201	2,029	1,541	384
Eastern	5,579	2,471	2,613	240
Luapula	1,626	718	784	124
Lusaka	7,171	4,500	1,901	630
Muchinga	1,151	806	126	99
North Western	1,362	915	42	92
Northern	2,502	1,036	1,294	172
Southern	3,860	1,597	1,583	93
Western	8,021	5,846	1,289	886
<b>TOTAL</b>	<b>36,924</b>	<b>21,041</b>	<b>11,501</b>	<b>3,159</b>

## 2.8 THE SHERIFF'S OFFICE

### (a) Executing Officers

The Office had 47 executing officers countrywide.

### (b) Execution of Writs



During the period under review, 5,866 new writs were received, while 822 writs were brought forward from the previous year. The Office managed to execute 5,769 writs while 919 were pending execution at the end of 2023.

Figure 13: Number of Writs before the Sheriff's Office

## 2.9 COURT-ANNEXED MEDIATION

### (a) Mediators

During the year under review, there were 98 Mediators as shown in the table below.

Table 10: Number of Mediators

Station	Division/Court	Female	Male	Total
Lusaka	General List	4	10	14
	Commercial Division	1	10	11
	Family Court	2	5	7
	Industrial Relations Division	15	22	37
	Subordinate Courts	4	5	9
Ndola	All	3	4	7
Kitwe	All	3	5	8
Central Province		1	2	3
Livingstone	All	1	1	2
<b>Total</b>		<b>34</b>	<b>64</b>	<b>98</b>

### (b) Mediation Cases

The total number of cases handled by the Mediation Office in 2023 was 118, out of which number 65 cases were disposed of, and 53 remained pending at the end of the year. See the table below:

Table 11: Number of cases handled by the mediation office in 2023

Item	Number of cases
Total number of cases before the Mediation Office	118
Cases mediated & fully Settled	33
Cases mediated & not Settled	12
Cases not Mediated	13
Cases settled before Mediation	3
Cases partially Settled	2
Cases discontinued	1
Non-appearance	1
Cases ongoing	53

### 3. HUMAN RESOURCE AND ADMINISTRATION

The Directorate of Human Resource and Administration provides support services to the adjudicative function of the Judiciary. The services include human resource, finance and accounts, procurement, training and development, planning, information technology, infrastructure, audit, transport and logistics, public relations and protocol, as well as ensuring a conducive environment for all staff, court users and the general public.

#### 3.1. STAFF WELFARE

Following the approval of salary adjustments by the Emoluments Commission, Judges were awarded 22.5 per cent salary increments broken down as 12 per cent for 2022 and 10.5 per cent for 2023. Judicial officers, administrative and support staff were also awarded a 10.5 per cent salary increment across the board.

With support from the Treasury, the Judiciary continued to clear outstanding personal emoluments (PEs) owed to both active and separated employees. Of the budgeted amount of **K56, 811, 725.00**, the Treasury released **K50, 237, 007.64**. A total of **K28, 533, 387.35** was transferred to the provinces/regions, and serving employees were paid their outstanding settling in allowance, salary arrears and leave travel benefits as shown in the table below.

Table 12: Funding of Other Personal Emoluments to the Provinces/Regions.

No.	Province	Amount (ZMW)
1	Lusaka	6,342,464.93
2	Eastern	2,387,265.32
3	Central	3,648,119.48
4	Northern	2,326,961.44
5	Muchinga	607,744.90
6	Luapula	2,350,901.89
7	North Western	830,479.79
8	Ndola	1,634,303.61
9	Kitwe	2,343,342.30
10	Western	2,302,847.85
11	Southern	3,758,955.84
	<b>Total</b>	<b>28,533,387.35</b>

The balance of the funds was used to pay outstanding terminal benefits of separated employees and gratuity for active contractual staff.

### 3.2. APPOINTMENTS

On 3rd April, 2023, the President of the Republic of Zambia, His Excellency Mr. Hakainde Hichilema swore in Hon. Lady Justice Professor Margaret Mulela Munalula and Hon. Mr. Justice Arnold Mweetwa Shilimi as President and Deputy President of the Constitutional Court respectively.

Others sworn in were the Hon. Mr. Justice Mudford Zachariah Mwandenga; the Hon. Lady Justice Maria Mapani Kawimbe; and the Hon. Mr. Justice Kenneth Mulife as Judges of the Constitutional Court.

The Hon. Mr. Justice Mwiinde Just Siavwapa became Judge President of the Court of Appeal, the Hon. Lady Justice Abha Nayar Patel, SC and the Hon. Lady Justice Yvonne Chembe were elevated to the Court of Appeal, while eleven (11) others were sworn in as High Court Judges.

The Judicial Service Commission (JSC) processed **1,429** human resource recommendations, which included appointments, re-grading, confirmations, and grant and/or renewal of contracts, as shown in the table below.

6 Table 13: Recommendations processed by the Judicial Service Commission in 2023

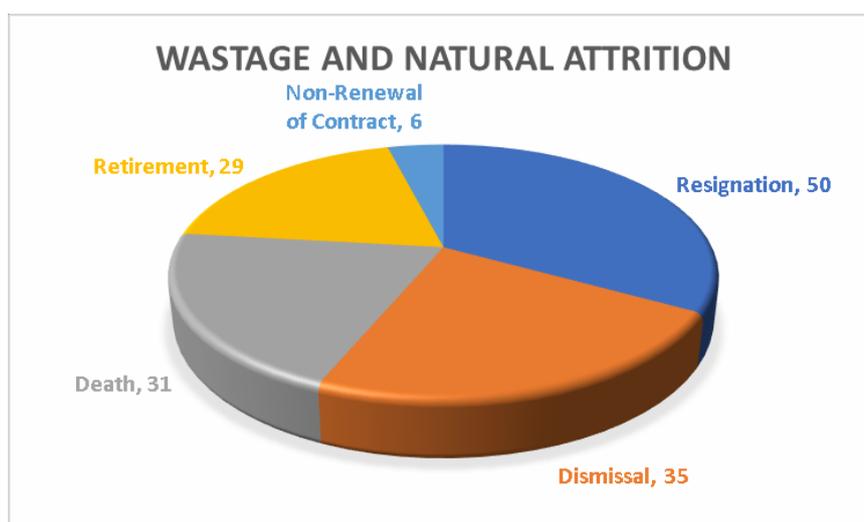
No.	Recommendation Processed	Number
1	Appointment	575
2	Acting Appointment with a view to Confirmation	314
3	Acting Appointment for Administrative Convenience	10
4	Confirmation	469
5	Re-grading	54
6	Contract	7
	<b>Total</b>	<b>1,429</b>

### 3.3. ESTABLISHMENT AND STAFFING LEVELS

As at 31<sup>st</sup> December, 2023 the Judiciary had 6, 127 positions on the payroll against the approved establishment register of 7, 604 positions, resulting in variance of 1, 477. In the last quarter of 2023, the Judiciary was granted treasury authority, which saw the creation of 224 positions for both judicial officers and support staff.

### 3.4. WASTAGE AND NATURAL ATTRITION

In 2023, the Judiciary lost 197 employees as compared to 187 in 2022, through retirements, death, resignation, dismissal and non-renewal of contracts. On 8<sup>th</sup> October, 2023, the Judiciary lost a Judge of the High Court at Kabwe, the Hon. Mr. Justice Isaac Kamwendo. The pie chart below shows the attrition in 2023.



### 3.5. JUDICIAL TRAINING INSTITUTE

The Judiciary has established a Judicial Training Institute under the Judicial Training Institute of Zambia Act No. 14 of 2023. The institute will provide continuing professional development training for adjudicators, judicial officers and staff.

### 3.6. FLEET MANAGEMENT

In 2023, the motor vehicle fleet reduced to 261 from 271 in 2022. The decrease was attributed largely to the increase in the number of obsolete/non-runner vehicles. The table below shows the motor vehicle fleet.

Table 14: Motor Vehicle Fleet

Type	Fleet
Personal to Holder	64
Pool Vehicle	121
Session Vehicle	18
Duty Vehicle	39
Non-Runners	19

The non-runners are earmarked for boarding and auction through the approved auctioneer appointed by Ministry of Finance and National Planning in 2024.

### 3.7. INFRASTRUCTURE

Between 2022 and 2023, a total of **40** projects were awarded, some of them for completion of stalled construction, while others were for rehabilitation of court infrastructure. Of these, **18** projects were partially completed and had been handed over to the Judiciary by the close of 2023. Thirteen projects were above 65 per cent completion and projected to be completed in 2024.

The total Budget line for infrastructure was **K55, 675, 306.00**. Of this amount, total funding released for capital projects was **K48,675,306.00**, out of which a sum **K37, 945, 629.30** went towards commitments for running projects, leaving a balance of **K10, 729, 676.70**.

In 2023, the following projects were approved for implementation in 2024:

S/ #	NAME OF PROJECT	PROVINCE	DISTRICT	RECOMMENDATION	COST ESTIMATE
1.	Redevelopment of Property on VIP House NO. 341 Independence Avenue Lusaka to New VVIP House for the Chief Justice of Zambia	Lusaka	Lusaka	Redevelopment/ Construction	17,000,000.00
2	Rehabilitation and Improvement of Supreme Court Building	Lusaka	Lusaka	Rehabilitation	22,000,000.00

3	Proposed conversion of the Existing 2N0. Double Storey office Block with associated works into the Economic and Financial Crimes Court, along Alick Nkhata Road in Lusaka	Lusaka	Lusaka	Refurbishment	15,000,000.00
4	Rehabilitation of Lusaka Subordinate Court Building	Lusaka	Lusaka	Rehabilitation	19,000,000.00
5	Rehabilitation works and Drainage Improvement at Kitwe High Court and extension of parking Spaces	Copperbelt	Kitwe	Construction/ Rehabilitation	4,500,000.00
6	Rehabilitation works and Borehole Drilling at Mufilira	Copperbelt	Mufilira	Construction/ Rehabilitation	2,250,000.00
7	Rehabilitation and construction works at Nchanga Local Court	Copperbelt	Chingola	Construction/ Rehabilitation	2,000,000.00
8	Rehabilitation of Magistrate Staff House	Western	Shangombo	Construction/ Rehabilitation	1,300,000.00
9	Completion of the construction of Two Staff Houses at	Western	Shangombo	Construction/ Rehabilitation	1,600,000.00
10	Rehabilitation of Shangombo Magistrate and Local Court	Western	Shangombo	Construction/ Rehabilitation	7,000,000.00
11	Rehabilitation of Sesheke Subordinate Court	Western	Sesheke	Construction/ Rehabilitation	3,000,000.00
<b>SUMMARY OF ESTIMATES</b>					<b>94,650,000.0</b>

Following the approval of project concept notes in 2023 by the Ministry of Finance and National Planning, major projects listed hereunder were recommended for further development and pre-feasibility studies to be conducted in 2024.

No.	Description of the Project	Province Name (where the project is)	Estimate (K)	District Name
PROJECTS FOR FEASIBILITY STUDY				
1	Construction of a Superior Court Complex at Chikwa Judiciary	Lusaka Province	150,000.00	Lusaka
2	Construction of an Annex Building at the Supreme Court, Judiciary Headquarters	Lusaka Province	200,000.00	Lusaka

3	Construction of Chinsali High Court Building, Judges' Residence, Workers Quarters, Guard Houses and Associated External Works	Muchinga Province	50,000.00	Chinsali
4	Construction of Kasama High Court Building, Judges' Residence, Workers Quarters, Guard Houses and Associated External Works	Northern Province	50,000.00	Kasama
5	Construction of Mansa High Court Building, Judges' Residence, Workers Quarters, Guard Houses and Associated External Works	Luapula Province	50,000.00	Mansa
6	Construction of Solwezi High Court Building, Judges' Residence, Workers Quarters, Guard Houses and Associated External Works	North Western Province	150,000.00	Solwezi
		<b>TOTAL</b>	<b>650,000.00</b>	

### 3.8. BUDGET AND FINANCE

The budget allocation for the Judiciary in 2023 stood at **K738, 975, 717.00** as compared to **K617, 041, 765.00** in 2022 before supplementary funding, representing an increase of 20 per cent. Of the allocation, the sum of **K394, 543, 291.00**, (53 per cent) was for personal emoluments, leaving a balance of **K344, 192, 426.00**, (47 per cent) for court circuiting, infrastructure development, adjudicators' rentals and recurrent departmental charges (RDCs). Detailed funding is shown in the table below.

Expenditure Item	Budget Provision	Actual Funding	Variance	% actual funding against Budget
Personal Emolument	394,743,290.00	394,743,290.00	-	100%
Other Personal Emolument	56,811,725.00	50,237,007.64	6,574,717.36	88%
Judge's Fuel	44,610,500.00	44,610,500.00	-	100%

Grants	5,583,832.00	5,583,832.00	-	100%
Rentals for Adjudicators office building	48,465,028.00	48,465,028.00	-	100%
Court Sessions and Circuit	77,482,314.00	77,482,314.00	-	100%
Infrastructure	50,455,191.00	43,393,192.00	7,061,999.00	86%
RDCs	23,716,901.00	23,716,901.00	-	100%
Court fees	37,076,936.00	37,076,936.00	-	100%
Total as per yellow Book	738,945,717.00	725,309,000.64	13,636,716.36	98%
Supplementary: RDCs	63,181,250.00	29,219,764.00	33,961,486.00	46%
Supplementary: Salaries	5,730,591.98	5,730,591.98	-	100%
Grand Total	807,857,558.98	760,259,356.62	47,598,202.36	94%

### Devolution to the Provinces

In line with the devolution of courts, the provinces received funds from headquarters for the following activities:

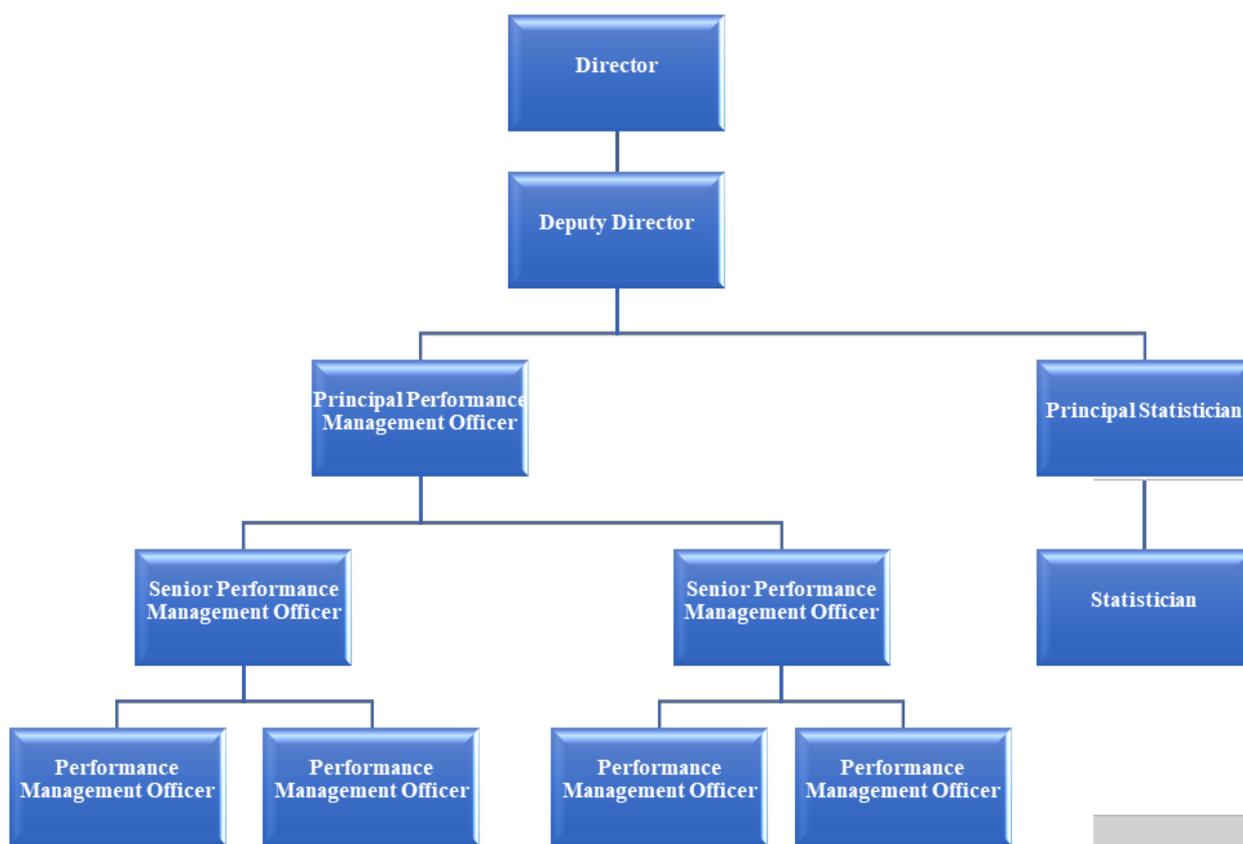
1. High Court operations;
2. Subordinate Court operations;
3. Personal emoluments for all personnel in the provinces;
4. Risk allowances and utility for staff in provinces;
5. Maintenance funds for minor works for court buildings;
6. Local Court operations;
7. Furniture for the Local Courts;
8. Transportation for the Local Courts revenue collectors; and
9. Labour Days for all the provinces.

## 4. PERFORMANCE MANAGEMENT

The Directorate of Performance Management was established in 2022 and operationalised in 2023. Its role is to oversee the design, development and implementation of the performance management system in order to institutionalise a culture of high performance with a view to improving the overall performance of the Judiciary.

### 4.1. DEPARTMENTAL STRUCTURE

The structure of the Performance Management Directorate is shown in the diagram below:



## 5. CHALLENGES

### (a). Staff shortage

Despite the creation of 224 new positions in 2023, the Judiciary still has a variance of 1,253 positions in the establishment. The Judiciary is essentially operating at only **76** per cent of its human resource capacity. There is still need for treasury authority to resolve the persistent human resource challenge at all levels of the Judiciary's court structure.

### i. Judges

The number of Judges is prescribed under the **Superior Courts (Number of Judges) Act No. 9 of 2016**. Despite the appointment of new Judges, the Judiciary still has vacancies on the establishment of Judges as shown in the table below:

Court	Establishment as at 31 <sup>st</sup> July, 2023	Positions filled	Vacancies
Supreme Court	13	8	5
Constitutional Court	13	11	2
Court of Appeal	19	14	5
High Court	60 plus CJ as ex-officio	54	6

### ii. Magistrates and support staff

The Judiciary continues to reel under a shortage of staff especially at the Subordinate Courts and Local Courts, as well as the office of the Sheriff of Zambia. Many courts operate with incomplete staff establishments and payroll misplacements due to lack of treasury authority.

Some courts had to close for want of staff.

#### (b). Infrastructure

Infrastructure continued to be a challenge affecting the Judiciary, from the highest courts all the way down. The Supreme Court building, which is designed to house, at most, five Judges, continued to host nine Supreme Court Judges, five Judges of the Constitutional Court (which has no building of its own), as well as support staff and central administration.

The Court of Appeal operates from the crowded Kamwala area, with one courtroom and no holding cell. The Judges' Chambers are generally tiny and fewer than the current establishment of Judges.

The High Courts at Chinsali and Kasama were using Local Court and Subordinate Court infrastructure respectively as they have no buildings of their own. The Economic and Financial Crimes Division continued to be accommodated in the General List and at the Ministry of Home Affairs and Internal Security.

Save at Lusaka, the Sheriff's Office continued to depend on the Ministry of Works and Supply for office space, as well as rented buildings and warehouses, making it difficult to safeguard seized goods.

#### **(c). Financial Autonomy and Budgetary Allocation**

With regard to its functioning and administration, the Judiciary's financial affairs are constitutionally insulated by Article 122 (3) of the Constitution against the control or direction of any person or authority. By virtue of Article 123 of the Constitution, the Judiciary is created as a self-accounting institution to deal directly with the ministry responsible for finance in all matters relating to its finances. In practice, however, the ministry, on a yearly basis, allots a budget ceiling which is far inadequate to meet the Judiciary's operational needs. Suffice to say that from the budget ceiling, funds released mostly cater for court operations, which is the core function of the Judiciary. This means that other budget lines such as capital projects and Recurrent Departmental Charges (RDCs) are minimally funded.

#### **(d). Outstanding Personal Emoluments**

The Judiciary still has a huge stock of unpaid other personal emoluments which has been outstanding for years, particularly terminal benefits for separated employees. The institution called for additional funds in the 2023 budget to address this challenge. There is need to increase the allocation towards the other PEs budget line because the outstanding figure of K 60, 451, 724.00 for separated employees still remains high and poses a risk of pushing the affected employees into destitution.

#### **(e). Operational Vehicles**

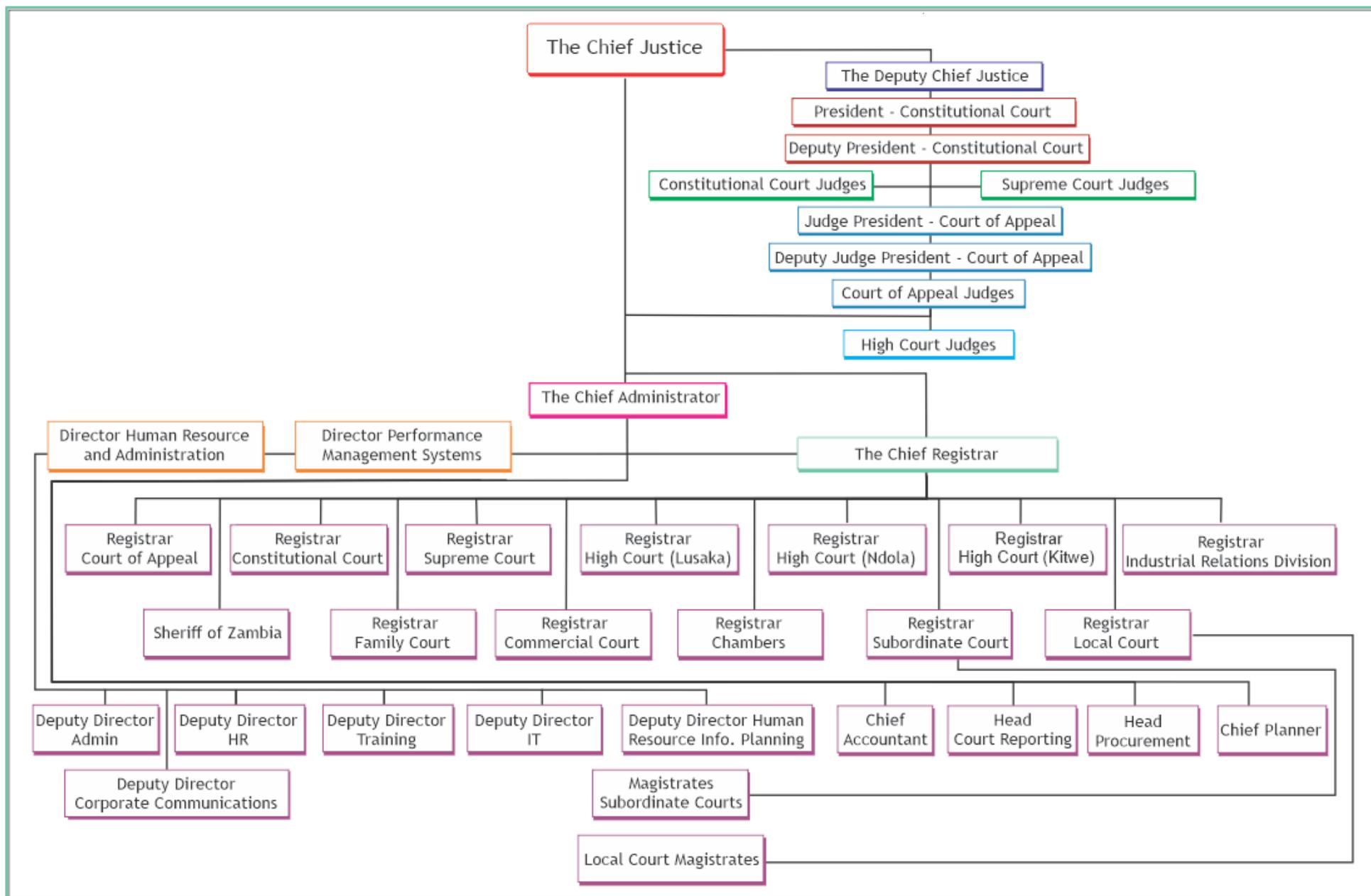
Operations of the Judiciary continued to slow down and, at times, were disrupted completely due to inadequacy of dependable transport.

## **6. CONCLUSION**

Increased and consistent funding for court operations and court infrastructure will greatly assist in the growth of the Judiciary and its ability to meet the needs of a growing population. Ultimately, adequate funding will enable the institution to discharge its constitutional mandate to deliver timely and efficient justice.

## 7. APPENDICES

### APPENDIX I: INSTITUTIONAL STRUCTURE



**APPENDIX II**  
**FINANCIAL STATEMENT**

# GOVERNMENT OF THE REPUBLIC OF ZAMBIA



## *Judiciary of Zambia*

*Independent | Impartial | Effective | Efficient*

### FINANCIAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023

Judiciary of Zambia  
Central Administration Office  
Plot 438 Independence Avenue  
P.O. Box 50067  
LUSAKA

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## **INSTITUTIONAL PERFORMANCE REPORT**

It is my honor to provide the background and overview of the performance of Head 18: Judiciary during the financial year ended 31<sup>st</sup> December 2023.

### **Background and Location of Judiciary**

Judiciary is established under Article 118 of the Constitution, Chapter 1 of the Laws of Zambia. Article 118 (1) of the Constitution provides that “The judicial authority of the Republic derives from the people of Zambia and shall be exercised in a just manner and such exercise shall promote accountability.” Further, Article 118 (2) provides that: -

“In exercising Judicial authority, the Courts shall be guided by the following principles:

- (a) Justice shall be done to all, without discrimination;
- (b) Justice shall not be delayed;
- (c) Adequate compensation shall be awarded, where payable;
- (d) Alternative forms of dispute resolution, including traditional dispute resolution mechanisms, shall be promoted, subject to clause (3);
- (e) Justice shall be administered without undue regard to procedural technicalities; and
- (f) The values and principles of this Constitution shall be protected and promoted.”

In addition, Article 119 (1) provides that the authority of Judiciary vests in the courts and shall be exercised by the courts in accordance with the Constitution and other laws. The functions of the courts as defined by Article 119 (2), are to hear civil and criminal matters and matters relating to, and in respect of, the Constitution.

Judiciary is situated at the Central Administration Office, Plot 438 Independence Avenue, P O Box 50067, **LUSAKA**.

### **Composition and Function of Judiciary**

The Constitution establishes the Judicial Service Commission. Article 146 (1) of the Constitution creates the office of the Chief Administrator who is responsible for the administration of Judiciary.

“There shall be established the Judiciary administration, which shall consist of: -

- (a) The Chief Administrator
- (b) The Chief Registrar and Court Operations; and
- (c) Other staff, as prescribed.”

Judiciary is headed by the Chief Justice appointed by the President. Article 136 of Constitution of Zambia (Amendment) Act No.2 of 2016 states that “The Chief Justice shall: -

- (a) Be the head of Government in Judiciary and responsible for administration of judiciary;
- (b) Ensure that Judges and Judicial officers perform judicial functions with dignity, priority and integrity.
- (c) Establish procedures to ensure that Judges and Judicial officers independently exercise judicial authority in accordance with the law.

(d) Ensure that Judges and Judicial officers perform the judicial functions without fear, favor or bias.

The affairs of Judiciary in the districts are coordinated by the Principal Resident Magistrates.

#### **Judiciary Executive Management**

Judiciary executive management is headed by the Chief Administrator who is responsible for the day to day running of the Judicature and the implementation of resolutions of the Judicial Service Commission. According to Section 3 (1) of the Judiciary Administration Act Chapter 24 of the Laws of Zambia, the Chief Administrator is appointed by the President, on recommendation of the Judicial Service Commission, while the rest of the staff are appointed by the Judicial Service Commission.

The Chief Administrator is assisted by the Chief Registrar Court Operation, Director of Human Resource and Administration, Chief Accountant among others.

#### **Major Developments / Key Policies Implemented during the year**

The core mandate of Judiciary is dispensation of justice. Thus, during the period under review, the institution continued to hold court sessions and circuits. In addition, the following key policies and developments were implemented: -

- i) A total number of 16 superior court judges were appointed. The increase has had a great impact on the dispensation of justice.
- ii) Rehabilitation of Lusaka high court judge's Chambers were completed and rehabilitation of Court rooms at Lusaka high court commenced.
- iii) A total number of 5 local courts were constructed, and 8 local courts were rehabilitated.
- iv) Statutory instrument number 20 of 2023 was signed by the Chief Justice of the Republic of Zambia. This increased jurisdiction of small claims court from ZMW 20,000.00 to ZMW 75,000.00 thereby allowing more people to access its services.
- v) Appointment of Local Court Magistrates as Commissioners of Oath.
- vi) In a bid to ensure efficiency in the dispensation of justice, ICT equipment were procured for both subordinate and local courts.

  
.....  
Dr. Mumba Malila, SC

**Chief Justice**

Date: 21 May .....2024

## CONTROLLING OFFICER'S REPORT

I have the pleasure of presenting the report regarding of Head 18: Judiciary together with the financial statements for the year ended 31<sup>st</sup> December 2023 which discloses the sources, utilization and balances of cash for Judiciary during the year under review.

## OPERATING RESULTS

### Revenue Performance

During the year under review, Judiciary collected K32,791,491 in Fines of the Courts against the annual budget amount of K18,249,866 giving a positive variance of K 14,541,625 or 80%. The fines are case driven.

Judiciary budget amount was K39,076,936 but collected K44,523,037 in Court Fees giving a positive variance of K 5,446,101 representing 14% above budget collections.

In addition, Judiciary collected K216,050 in Library Services Fees against the annual budget amount of K327,147 giving a negative variance of K111,097. The under collection in library fees was due to reduction in number of legal books that were sold to various legal firms.

Further Judiciary earned interest of K7,829,129.00 from various banks. *See table below.*

## STATEMENT OF REVENUE PERFORMANCE

REVENUE	Original Budget	Adjustments	Final Budget	Actual	Variance	Performance (%)	Variance (%)
	Kwacha	Kwacha	Kwacha	Kwacha	Kwacha		
<b>NON TAX REVENUE</b>							
<b>Fines</b>							
Fines of Courts	18,249,866		18,249,866	32,791,491	14,541,625	180%	80%
Sub Total	18,249,866	-	18,249,866	32,791,491	14,541,625	180%	80%
<b>Fees</b>							
Court Fees	39,076,936		39,076,936	44,523,037	5,446,101	114%	14%
Library Services	327,147		327,147	216,050	(111,097)	66%	-34%
Other Revenue				7,829,129			
Sub Total	39,404,083	-	39,404,083	52,568,216	5,335,004	133%	14%
<b>TOTAL NON TAX REVENUE</b>	<b>57,653,949</b>	<b>-</b>	<b>57,653,949</b>	<b>85,359,707</b>	<b>19,876,629</b>	<b>148%</b>	<b>34%</b>
<b>HEAD TOTAL</b>	<b>57,653,949</b>	<b>-</b>	<b>57,653,949</b>	<b>85,359,707</b>	<b>19,876,629</b>	<b>148%</b>	<b>34%</b>

## Operational Performance

### Receipts

Total receipts amounted to K361,774,403 compared to K322,008,477 for the previous year. This represented 12% (K39,765,926) increase. The increase was due to increased budget allocation and collection of more fees.

### **Expenditure**

Total expenditure amounted to K358,532,636 compared to K298,216,824 for the previous year. This represented 20% (K60,315,812) increase. The increase was due to increased budget allocation and supplementary funding.

### **Increase /(Decrease) in Cash**

Increase /(Decrease) in cash for the year was K3,241,767 compared to K23,791,653 for the previous year. This reduction in cash from the previous year was due to clearing of most of procurement supplies on time.

### **Related Party Transactions**

There were no related party transactions during the financial year ended 31<sup>st</sup> December 2023.

### **Property, Plant and Equipment**

Judiciary purchased property, plant. and equipment amounting to K47,921,750. No property, plant and equipment were disposed of during the year.

### **Intangible Assets**

There were no purchases of intangible assets during the financial year ended 31<sup>st</sup> December 2023.

### **Employees**

The number of employees at the beginning of the year was 5,277 which increased to 5,337 at the end of the year. The total amount spent on employees' remuneration and welfare during the year was K507,230,482.89

### **Health and Safety of Employees**

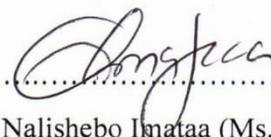
Judiciary is aware of its responsibilities regarding the safety and health of employees as prescribed in the Occupational, Health and Safety Act No.36 of 2010 and took appropriate measures to safeguard their safety and health.

### **Events**

Judiciary incurred a total cost of K518,263.72 during the year ended 31<sup>st</sup> December 2023 towards hosting of ceremonial opening of criminal sessions.

### **Auditor**

In line with Article 250 of the Constitution of Zambia (Amendment) Act No.2 of 2016 and Section 73 of the Public Finance Management Act No.1 of 2018, Head 18 - Judiciary is audited by the Auditor-General.

  
.....  
Nalishebo Imataa (Ms.)

**CONTROLLING OFFICER**

Date: 21/5/2024

### STATEMENT OF RESPONSIBILITIES FOR ANNUAL FINANCIAL STATEMENTS

In line with requirements of Part VI Section 70 (4) of the Public Finance Management Act No. 1 of 2018, the Controlling Officer is responsible for preparing and certifying the correctness of the financial statements for the year ended 31<sup>st</sup> December 2023 which are free from material misstatement, whether due to fraud or error, and are prepared, in all material respects, in accordance with the International Public Sector Accounting Standard (IPSAS) Cash Basis. In preparing the financial statements, the Judiciary selected applicable policies from Central Government Accounting Policies (CGAPs) No. 2 and applied them consistently, making judgment and estimates that were reasonable and prudent.

The Controlling Officer is also responsible for the maintenance of adequate accounting records and the preparation and integrity of the annual financial statements and related information.

The Controlling Officer accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable estimates, in conformity with the IPSAS Cash Basis, the requirements of the Public Finance Management Act No.1 of 2018 and Central Government Accounting Policies (CGAPs) No. 2.

In addition, Part III and Section 8 (s) of the Public Finance Management (General) Regulations requires the Head of Accounting Unit to sign off accounts, management reports, financial statements or any component of the work submitted to the supervising officer or any other officer as input in the financial report of the Republic.

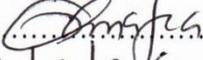
The Controlling Officer and Head of Accounting Unit, further accepts responsibility: -

- For the maintenance of accounting records that may be relied upon in the preparation of financial statements;
- For designing, implementing and maintaining systems of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the best of our knowledge, proper books of accounts were maintained to support the preparation of financial statements comprising Statement A – Statement of Cash Receipts and Payments, Statement B – Statement of Comparison of Budget and Actual Amounts (Budget Execution), Statement C – Statement of Comparison of Budget and Actual Amounts (by Programme and Sub-Programme), a summary of significant accounting policies and other explanatory information that present fairly the financial results of Judiciary for the financial year ended 31<sup>st</sup> December 2023.

Signed on behalf of Judiciary.

**Name:** Nalishebo Imataa (Ms.)

**Signature:**  .....

**Date:** 21.12.2024 .....

**Position:** Controlling Officer

**Name:** Mr. Vincent Chileshe

**Signature:**  .....

**Date:** 21/05/2024 .....

**Position:** Chief Accountant



REPUBLIC OF ZAMBIA  
OFFICE OF THE AUDITOR GENERAL

**INDEPENDENT AUDITOR'S REPORT**

**STAND No.7901**

**HAILE SELASSIE AVENUE, LONGACRES**

**P.O BOX 50071**

**LUSAKA, ZAMBIA**

**E-mail: [auditorg@ago.gov.zm](mailto:auditorg@ago.gov.zm)**

**Website: [www.ago.gov.zm](http://www.ago.gov.zm)**

**Telephone: +260211252611/252771**

To: The Chief Justice - Judiciary

**Report on the Audit of the Financial Statements of Head 18: Judiciary**

**Opinion**

I have audited the financial statements of Head 18: Judiciary for the financial year ended 31<sup>st</sup> December 2023, which comprise Statement A - Statement of Cash Receipts and Payments, Statement B - Statement of Comparison of Budget and Actual Amounts (Budget Execution), Statement C - Statement of Comparison of Budget and Actual Amounts (by Programme and Sub Programme) and a summary of significant accounting policies and other explanatory information.

In my opinion, the accompanying financial statements present fairly, in all material respects, the Statement A - Statement of Cash Receipts and Payments, Statement B - Statement of Comparison of Budget and Actual Amounts (Budget Execution) and Statement C - Statement of Comparison of Budget and Actual Amounts (by Programme and Sub Programme) for the year ended 31<sup>st</sup> December 2023, in accordance with the International Public Sector Accounting Standard (IPSAS) Cash Basis and the Central Government Accounting Policies (CGAPs) No. 2.

**Basis for Opinion**

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of Head 18: Judiciary in accordance with the International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics together with the ethical requirements that are relevant to my audit of the financial statements in Zambia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the INTOSAI Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



REPUBLIC OF ZAMBIA  
OFFICE OF THE AUDITOR GENERAL

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements. Key audit matters are selected from the matters communicated with the Controlling Officer but are not intended to represent all matters that were discussed with them.

However, I have determined that there are no key audit matters to communicate.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standard Cash Basis, the Public Finance Management Act No. 1 of 2018 and Central Government Accounting Policies (CGAPs) No. 2, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Head 18: Judiciary financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- **Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.**



REPUBLIC OF ZAMBIA  
OFFICE OF THE AUDITOR GENERAL

- **Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Head 18: Judiciary's internal control.**
- **Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.**
- **Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Head 18: Judiciary's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, the going concern of Head 18: Judiciary is dependent on government policy decision.**
- **Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.**

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

In communicating with those charged with governance, I also determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

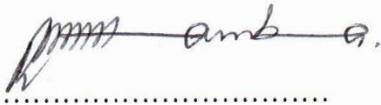


**REPUBLIC OF ZAMBIA  
OFFICE OF THE AUDITOR GENERAL**

**Report on Other Legal and Regulatory Requirements**

The Public Finance Management Act No. 1 of 2018, which defines the applicable reporting framework for these financial statements, requires that in carrying out my audit I consider whether the Judiciary has kept the accounting and other records required by this Act.

I confirm that in my opinion the accounting and other records required by the Public Finance Management Act No. 1 of 2018 have been kept by the Judiciary, so far as appears from my examination of those records.

  
.....

Dr. Ron M. Mwambwa, FCMA, FZICA, CGMA, CFE

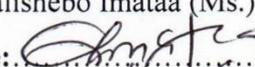
**ACTING AUDITOR GENERAL**

Date:.....21/05/2024

**STATEMENT A – STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

	Note	2023 Kwacha	2022 Kwacha
<b>RECEIPTS</b>			
Funding from the Treasury	2	319,519,616	290,956,088
External Assistance	3	384,433	2,310,406
Other Receipts	4	41,870,354	28,741,983
<b>TOTAL RECEIPTS</b>		<b>361,774,403</b>	<b>322,008,477</b>
<b>PAYMENTS</b>			
Other Personnel Emoluments	5	112,487,095	68,665,172
Use of Goods and Services	6	192,189,521	174,013,731
Financial Charges	7	-	-
Social Benefits	8	-	-
Non-financial Assets Acquisition	9	47,921,750	49,152,231
Financial Assets	10	-	-
Other Payments	11	5,934,270	6,385,689
<b>TOTAL PAYMENTS</b>		<b>358,532,636</b>	<b>298,216,824</b>
<b>Increase/(decrease) in Cash</b>		<b>3,241,767</b>	<b>23,791,653</b>
<b>Foreign Exchange Losses</b>	12	-	-
Cash at beginning of the year	13	10,577,449	3,728,666
<b>Cash at the end of the year</b>	13	<b>13,819,216</b>	<b>27,520,320</b>

Name: Nalishebo Imataa (Ms.)

Signature: 

Date: 21/5/24

Position: Controlling Officer

Name: Mr. Vincent Chileshe 

Signature: .....

Date: 21/05/2021

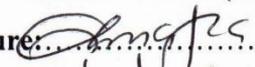
Position: Chief Accountant

**STATEMENT B – STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (BUDGET EXECUTION) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

	Original Budget Kwacha	Adjustments Kwacha	Final Budget Kwacha	Actual Amounts Kwacha	Variance Kwacha	Variance (%)
<b>RECEIPTS</b>						
Funding	701,868,781	63,181,250	765,050,031	715,903,702	49,146,329	6%
External Assistance						
Other Receipts	37,076,936	4,793,418	41,870,354	41,781,306	89,048	0%
<b>TOTAL RECEIPTS</b>	<b>738,945,717</b>	<b>67,974,668</b>	<b>806,920,385</b>	<b>757,685,008</b>	<b>49,235,377</b>	<b>6%</b>
<b>PAYMENTS</b>						
Personnel Emoluments	496,165,515	20,155,467.56	516,320,983	507,230,483	9,090,500	2%
Use of Goods and Services	213,395,028	(12,088,242.21)	201,306,786	192,189,521	9,117,265	5%
Non-Financial Assets Acquisition	23,801,342	55,114,025.65	78,915,368	47,921,750	30,993,618	39%
Other Payments	5,583,832		5,583,832	5,549,837	33,995	1%
<b>TOTAL PAYMENTS</b>	<b>738,945,717</b>	<b>63,181,251</b>	<b>802,126,968</b>	<b>752,891,591</b>	<b>49,235,377</b>	<b>6%</b>

The composition of budget adjustments and explanations of major variances are provided in Note 14.

**Name:** Nalishebo Imataa (Ms.)

**Signature:** 

**Date:** 21/5/24

**Position:** Controlling Officer

**Name:** Vincent Chileshe (Mr.) 

**Signature:** .....

**Date:** 21/05/24

**Position:** Chief Accountant

**STATEMENT C - STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
(BY PROGRAMME AND SUB-PROGRAMME) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

Details	2022 Approved Estimate (K)	2022 Supplementary Expenditure	2022 Total Authorized	2022 Actual Expenditure	TProv-Exp Variance
<b>Management and Support Services-4199</b>					
Executive Office Management	619,558.00		619,558.00	619,502.98	55.02
Human Resource and Administration	89,872,466.00	13,181,250.00	103,053,716.00	91,071,744.62	11,981,971.38
Financial Management - Accounting	7,748,476.00		7,748,476.00	7,251,672.33	496,803.67
Financial Management - Audit	624,634.00		624,634.00	624,492.19	141.81
Procurement Management	2,996,051.00	30,000,000.00	32,996,051.00	9,133,125.88	23,862,925.12
Planning Policy and Coordination	11,224,323.00		11,224,323.00	10,499,995.75	724,327.25
Judiciary Logistics Support Services	37,076,936.00		37,076,936.00	36,987,888.00	89,048.00
<b>Sub Totals</b>	<b>150,162,444.00</b>	<b>43,181,250.00</b>	<b>193,343,694.00</b>	<b>156,188,421.75</b>	<b>37,155,272.25</b>
<b>Adjudication Services-4158</b>					
Final Non-Constitutional Adjudication	75,868,285.00		<b>75,868,285.00</b>	75,690,034.00	178,251.00
Final Constitutional Adjudication	22,644,710.00		22,644,710.00	22,506,250.16	138,459.84
Upper Intermediate Adjudication	18,508,862.00		18,508,862.00	18,431,014.46	77,847.54
Lower Intermediate Adjudication	75,283,453.00	20,000,000.00	95,283,453.00	93,984,389.42	1,299,063.58
First level Adjudication	126,767,796.00		126,767,796.00	126,624,452.56	1,143,343.44
Customary law Adjudication	211,004,846.00		211,004,846.00	210,948,477.00	56,369.00
Small Commercial Claims Adjudication	2,911,928.00		2,911,928.00	2,902,890.96	9,037.04
Infrastructure Development	50,455,191.00		<b>50,455,191.00</b>	41,310,219.47	9,144,971.53
<b>Sub Totals</b>	<b>583,445,071.00</b>	<b>20,000,000.00</b>	<b>603,445,071.00</b>	<b>591,397,728.00</b>	<b>12,047,342.97</b>
<b>Legal / Law reporting-4159</b>					
Legal / Law reporting	2,500,000.00		<b>2,500,000.00</b>	2,467,298.52	32,701.48
<b>Sub Totals</b>	<b>2,500,000.00</b>		<b>2,500,000.00</b>	<b>2,467,298.52</b>	<b>32,701.48</b>
<b>Judicial Enforcement-4160</b>					
Judicial Enforcement	2,838,202.00		2,838,202.00	2,838,142.26	59.74
<b>Sub Totals</b>	<b>2,838,202.00</b>		<b>2,838,202.00</b>	<b>2,838,142.26</b>	<b>59.74</b>
<b>GRAND TOTALS</b>	<b>738,945,717.00</b>	<b>63,181,250.00</b>	<b>802,126,967.00</b>	<b>752,891,590.56</b>	<b>49,235,376.44</b>

Name: Nalishabo Imataa (Ms.)

Signature: 

Date: 21/5/24

Position: Controlling Officer

Name: Mr. Vincent Chileshe 

Signature: 

Date: 21/05/2024

Position: Chief Accountant

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 1. Basis of the Preparation of the Financial Statements

The financial statements have been prepared in accordance with IPSAS Cash Basis, Financial Reporting under the Cash Basis of Accounting, issued by the International Public Sector Accounting Standards Board (IPSASB) and Central Government Accounting Policies (CGAPs) No. 2.

These financial statements have been prepared in accordance with the historical cost convention as the basis of measurement, unless specified otherwise. The accounting policies have been applied consistently throughout the period.

#### 1.1 Reporting Entity

These financial statements are for Judiciary. The financial statements encompass as set up in the Constitution of Zambia (Amendment) Act No. 2 of 2016, Act No.118 and the Public Finance Management Act No.1 of 2018.

The principal function of the Chief Administrator under Section 5(1)(b) of the Judiciary Administration Act No 23 of 2016 is to provide overall responsibility of the day-to-day administration of Judiciary and implementation of resolutions of the Commission in respect of the Judicial Service for the Chief Justice.

Further the functions of the Chief Administrator as prescribed under section 19 (1) and 20 (1) (2) include the following, among others: -

- (a) Section 19 (1), cause to be kept proper books of account and other records relating to the accounts of the Judiciary; and**
- (b) Section 20 (1) as soon as practicable, but not later than six (6) months after the expiry of the financial year, submit to the National Assembly a report concerning the activities of the Judiciary during that financial year.**

#### 1.2 Authorization Date

The financial statements were authorized for issue on .....2024 by the Controlling Officer.

#### 1.3 Revenue

Revenue consists of cash receipts from funding, external assistance and other receipts which are recognized when the cash is received. Funding consists of amounts appropriated by Parliament which the Treasury releases to Judiciary. Judiciary does not operate its own bank accounts for the amounts from the Treasury. Instead, the Government through the Ministry of Finance and National Planning Treasury Services Department operates a centralized treasury function through the Treasury Single Account (TSA) set up in line with Section 25 of the Public Financial Management Act No. 1 of 2018.

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Amounts are funded on request in Integrated Financial Management and Information System (IFMIS) to the Judiciary by the Treasury. Funded amounts are moved from Government revenue control account maintained at Bank of Zambia (BOZ) to TSA Payment Account also maintained with BOZ. Except for funds meant for capital projects, amounts authorized for use by the Judiciary which are unexpended at year end are transferred back to the revenue control account of the Treasury.

Apart from funds received from the Treasury, the Judiciary operates Third Party Accounts to cater for litigants. The balances on these accounts are not reported in the financial statements.

### **1.4 Expenditure**

Expenditure is recognized when payment is made for expenses incurred. Judiciary incurs expenditure relating to the discharge of its functions which includes expenses relating to other personal emoluments, goods and services, general administration and acquisition of non-financial assets.

Items of a capital nature are expensed at the time of payment and such transactions are depicted in the appropriate class and heading in the financial statements. Since capital expenditure is expensed when incurred, neither depreciation nor amortization is charged on non-current assets.

### **1.5 Reporting on Gross Basis**

Transactions are reported on gross basis without netting off similar classes of receipts and payments. However, transactions may be reported on net basis when they relate to transactions Judiciary administers on behalf of other entities recognised in the financial statements.

### **1.6 Cash on hand at the Beginning and the End of the Year**

Cash at the beginning and end of the year consist of cash on hand, demand deposits and cash equivalents held at such dates.

Cash on hand refers to notes and coins held by Judiciary at the reporting date, and it includes petty cash and cash collections not yet deposited into bank accounts. Demand deposits consist of reconciled balances held in Judiciary's bank accounts which it can use on demand. Cash equivalents, on the other hand, refer to short term high liquid investments that can easily be converted to known amounts of cash and are subject to insignificant risk of change in values.

Judiciary recognises all short-term high liquid investments having maturities of three (3) months or less as cash equivalents.

### **1.7 Presentation Currency**

The presentation currency is Zambian Kwacha.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 1.8 Foreign Currencies

Transactions in other currencies are converted into Zambian Kwacha using the Spot rate at the time of receipt or payment. Balances expressed in foreign currencies at the year-end are translated into Kwacha at the ruling rate then. The resulting difference from the conversion and translation are charged to the Statement of Cash Receipts and Payments.

### 1.9 Borrowings

All borrowings in favor of Judiciary are undertaken by the Minister of Finance and National Planning and so are their repayments. Therefore, neither borrowings nor their repayments are recognized in the financial statements of Judiciary.

### 1.10 Budgets and Actual Amounts

A final budget includes all adjustments (supplementary and re-allocations) made to the original approved budget during the year. Supplementary budgets consist of additional provisions beyond what was originally approved while re-allocations are approved budget variations.

The approved budget is developed on the same accounting and classification basis as Statement B for revenue and Statement C for expenditure, and for the same period as for the financial statements. All material differences between final budgets and actual amounts are explained in the notes to the annual financial statements. Budget differences of 20% and above are considered material.

### 1.11 Encouraged Disclosures of Accrual Type of Items

Judiciary makes Accrual Basis type of disclosures called Encouraged Additional Disclosures in line with Part 2 of IPSAS Cash Basis as follows: -

#### i) Property, Plant and Equipment

These are assets that have useful economic lives or service potential of more than one year. They are recorded and disclosed at either cost or valuation. Valuations are conducted by the Government Valuation Department. Where valuation has been undertaken, the applicable valuation bases are as follows: -

- |                       |                                 |
|-----------------------|---------------------------------|
| • Land                | Market Value                    |
| • Buildings           | Historical Cost or Market Value |
| • Plant and Equipment | Historical Cost                 |

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **ii) Investments in Other Entities**

Judiciary did not have any investments in other entities to warrant disclosure of the following details below:

- (a) Name of the entity
- (b) Principal activity of the entity
- (c) Percentage of shareholding in the entity
- (d) Receipts in form of dividends and other returns on the investments.

### **iii) Administered Transactions**

Administered transactions are cash flows resulting from transactions administered by Judiciary as an Agent of the Ministry of Finance and National Planning or any of its agencies. All cash collected in this manner is deposited into an account of the Central Government or its appropriate agent and such accounts are not controlled by Judiciary. Judiciary deems as part of cash under its control any collections made and administered by Judiciary on behalf of the Central Government but are allowed to be deposited in any of its bank accounts prior to its transfer to the Central Government or any of its agents.

### **iv) Related Party Transactions**

A related party is one that has the ability to control Judiciary or exercise significant influence over Judiciary in making financial and operating decisions. The related party entity is also any entity that is subject to common control with Judiciary.

Related parties include: -

- (a) Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by Judiciary;
- (b) Associates being entities over which Judiciary has significant influence;
- (c) Individuals that have significant influence over the Controlling Officer such as Members of Parliament, Chiefs and close family members of such individuals;
- (d) Key management personnel, and close members of the family of key management personnel; and
- (e) Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in (c) or (d), or over which such a person is able to exercise significant influence.

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The key management personnel of Judiciary are: -

- (a) the Chief Justice, members of the Audit and Procurement Committees; and
- (b) The Controlling officer and other members of the management team.
- (c) Spouses, children and grandchildren, grandparents, brothers, sisters, parents in law, brothers in law, and sisters in law of key management personnel are related parties to Judiciary.

Judiciary discloses the nature of the related party relationship as well as information about those transactions and outstanding balances as a note to the financial statements. Such transactions may include remuneration, loans and contracts awarded to key management personnel and their close relatives.

### **v) External Assistance**

External assistance comprises grants from multilateral and bilateral agencies provided under agreements specifying the purposes for which the assistance will be utilized.

Judiciary will, if any, disclose total external assistance received in cash during the period, total external assistance paid by the agencies for the benefit of Judiciary, external assistance received in form of loans and grants, their classifications, purposes for which it was received and undrawn balances.

### **vi) Other Receipts**

Other receipts include User fees, Donations in Cash, Transfers from Central Government Office or other MPAs.

### **vii) Payments to Third Parties**

Third party payments also known as direct payments are those that are made by third parties to construct or acquire property, plant and equipment and or pay for services on behalf of Judiciary. These do not constitute cash receipts and payments by Judiciary. They include payments for goods and services made by multilateral and bilateral aid agencies and non-governmental organizations and are included in the disclosures of external assistance.

## NOTES TO THE FINANCIAL STATEMENTS

### 2. Funding from the Treasury

During the period ended 31<sup>st</sup> December 2023, Judiciary received funding from the Treasury as follows:

Refer to **Appendix 1**

<b>Details</b>	<b>2023 Kwacha</b>
1st Quarter	93,652,457
2nd Quarter	67,759,084
3rd Quarter	74,866,109
4th Quarter	83,241,966
<b>Total Funding</b>	<b>319,519,616</b>

### 3. External Assistance

Judiciary received external assistance from United Nations International Children's Emergency Fund (UNICEF) through Child Justice Forum (CJF) as capacity building strengthening of institutions dealing with Gender Based Violence (GBV) cases, children inclusive.

<b>Details</b>	<b>2023 Kwacha</b>	<b>2022 Kwacha</b>
Direct Credit Transfer (DCT) 1	191,590	1,713,698
Direct Credit Transfer (DCT) 2	194,200	844,016.00
Reimbursement	(1,357.30)	(247,308.00)
<b>Total</b>	<b>384,433</b>	<b>2,310,406</b>

**N.B.** Reimbursement of K1,357.30 were funds that were sent to UNICEF

## NOTES TO THE FINANCIAL STATEMENTS

### 4. Other Receipts -Court Fees (Refer to Appendix 2)

Judiciary received other receipts from its sources other than from the Treasury as detailed below:

Details	2023	2022
	Kwacha	Kwacha
User fees (Court Fees)	41,870,354	28,741,983
<b>Total</b>	<b>41,870,354</b>	<b>28,741,983</b>

Judiciary collected Library Fees in amounts totaling K216,050. The Institution also received a non-cash supplementary funding of K4,793,418.35 The non-cash supplementary funding was charged under lower intermediate budget line.

### 5. Personal Emoluments

Personal Emoluments are paid directly by the Treasury to staff of the Institution and therefore they are not captured in the Statement of Cash Receipts and Payments of the Institution as they fall outside cash transactions controlled by the Institution.

However, actual amounts of emoluments to staff in various categories paid by the Treasury on behalf of the Provincial Secretariat amounted to K469,447,844.14 out of which K394,743,388.05 was paid through Head 18 – the Judiciary and the balance of K74,704,456.09 was paid through Head 99, Constitutional and Statutory Expenditure - Ministry of Finance and National Planning.

In addition, Provincial Administration received K112,487,094.84 for the payment of other personal emoluments in the year under review bringing the total captured expenditure for personal emoluments by the Institution to K507,230,482.89

#### Personal Emoluments

Details	2023	2022
	Kwacha	Kwacha
Super Scale	4,505,586.55	-
Salaries Division 1	111,627,335.50	2,000,479.64
Salaries Division 2	173,034,474.50	351,403,035.42
Salaries Division 3	105,575,991.50	-
<b>Sub Total ( A)</b>	<b>394,743,388.05</b>	<b>353,403,515</b>
Other Personal Emoluments (Refer to Appendix 3)	112,487,094.84	68,665,172.00
<b>Sub Total ( B)</b>	<b>112,487,094.84</b>	<b>68,665,172</b>
<b>Grand Total</b>	<b>507,230,482.89</b>	<b>422,068,687</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 6. Use of Goods and Services (Refer to Appendix 4)

Use of goods and services consist of expenditure incurred on administrative activities as follows:

<b>Expenditure Type Details</b>	<b>2023 Kwacha</b>	<b>2022 kwacha</b>
Office Cost	6,861,043.00	8,141,770.00
Insurance - Other	3,624,629.53	1,917,120.00
Utility charges	3,954,539.70	1,053,463.00
Repairs & maintenance	2,652,901.07	652,679.00
Repairs Fuel & Lubricants	9,861,475.40	11,763,969.00
Admin Cost & Purchases	119,958,148.36	95,972,441.00
Capacity Buiding	4,900,712.21	3,478,355.00
Court session Costs	9,370,518.85	17,005,607.00
Taxes & other Charges	110,373.59	3,436,606.00
Rental for Buidings	5,149,532.41	2,175,393.00
Public Functions	518,263.72	
Accounts & Audit services	982,538.35	559,922.00
Assetd Under Construction	24,244,844.85	27,856,406.00
<b>TOTALS</b>	<b>192,189,521.04</b>	<b>174,013,731.00</b>

### 7. Financial Charges

Judiciary did not incur any financial charges during the year.

### 8. Social Benefits

Social benefits include payments towards death on duty, burial, and other benefits. During the year, Judiciary did not make any social benefits payments.

### 9. Non-financial Asset Acquisition (Refer to Appendix 5)

Acquisition of non-financial assets involved the following payments:

<b>Details</b>	<b>2023 Kwacha</b>	<b>2022 Kwacha</b>
Motor Vehicles	14,836,917	29,880,679
Furniture (Other Assets)	17,370,431	6,602,059
Office Equipment	13,665,977	11,732,772
Plant and Machinery (Earth Moving N	28,268	784,372
Electrical & Electronic Equipment	1,960,357	152,348
Assets Under Construction	59,800	-
<b>Total</b>	<b>47,921,750</b>	<b>49,152,231</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 10. Financial Assets

Judiciary did not acquire any financial assets involving long and short-term investments during the year.

### 11. Other Payments

Judiciary also made various other payments to the Judicial Service Commission, Council of law reporting and external assistance for capacity building by child victims and witness as detailed below:

	2023	2022
Details	Kwacha	Kwacha
Honorariums/Law Report	5,549,836.60	4,075,283.49
Child Justice	384,433.00	2,310,406.00
<b>Total</b>	<b>5,934,270</b>	<b>6,385,689</b>

### 12. Foreign Exchange Losses/Gains

Judiciary does not trade in foreign exchange and hence did not have any foreign exchange gain or loss during the year.

### 13. Cash Balances

The Cash amounts consisted of cash on hand, demand deposits and cash equivalents as detailed below:

	2023	2023
Details	Kwacha	Kwacha
Cash on Hand	-	-
Demand Deposit	13,819,216	27,520,320
Cash Equivalent	-	-
<b>Total</b>	<b>13,819,216</b>	<b>27,520,320</b>

#### a) Cash on hand

Judiciary did not have Cash on hand or Petty Cash.

## NOTES TO THE FINANCIAL STATEMENTS

### Demand Deposits – Bank Balances (Refer to Appendix 6)

The reconciled bank balance as at the 31<sup>st</sup> December 2023 was as shown in the table below:

Details	2023 Kwacha
Varios Banks	13,819,216
	-
<b>Total Bank Balance</b>	<b>13,819,216</b>

The difference between cash at the end of the year 2022 and cash at the beginning of the year 2023 amounting to K16,942,871 is because of the Single Treasury Account balance mopped by Ministry of Finance.

### Opening Balance Adjustment – January 2023

Details	2023 Kwacha
Cash at the end of the Year- December 2022	27,520,320
Less Mopped Funds	16,942,871
<b>Bank balances as at 31st January 2023</b>	<b>10,577,449</b>

#### b) Cash Equivalents

Judiciary did not have cash equivalents that would translate to short term high liquid investments and can easily be converted to known amounts of cash and are subject to insignificant risk of change in values.

## 14. Budget Adjustments and Variances

### a) Budget Adjustments

The original budget was approved by the National Assembly on 18<sup>th</sup> December 2022. Judiciary applied for non-cash funding to Budget Office for supplementary during the budget session of the House and subsequent approved adjustments to the budgets consisted of approved supplementary provisions and approved budget reallocations as follows:

	Approved Supplementary Kwacha	Approved Variations Kwacha	Total Adjustments Kwacha
<b>RECEIPTS</b>			
Funding	63,181,250	-	63,181,250
External Assistance	-	-	-
Other	-	-	-
<b>TOTAL RECEIPTS</b>	<b>63,181,250</b>	<b>-</b>	<b>63,181,250</b>
<b>PAYMENTS</b>			
Personal Emoluments	-	-	-
Use of goods and services	13,181,250	-	13,181,250
Financial Charges	-	-	-
Social benefits	-	-	-
Non-financial assets acquisition	-	-	-
Financial Assets	50,000,000	-	50,000,000
Other payments	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>63,181,250</b>	<b>-</b>	<b>63,181,250</b>

**b) Budget Variances**

**i) Funding from the Treasury**

Judiciary received funding from the Treasury amounting to K757,685,008 compared to the Budget of K806,920,385 representing a variance of 6%.

**ii) Personal Emoluments**

Judiciary planned to spend K516,320,983 on personal emoluments but used K507,230,483 resulting in a 2% variance.

**iii) Use of Goods and Services**

Judiciary planned to spend K201,306,786 on use of goods and services but spent K192,189,521 resulting in 5% adverse variance attributed to not being funded for some capital expenditure.

**iv) Non-Financial Assets**

Judiciary planned to spend K78,915,368 on non-financial assets acquisition but spent K47,921,750.03. This was attributed to the delay in clearance of price reasonable analysis by Zambia Public Procurement Authority as enshrined in Circular No. 5 of 2021 and in accordance with Section 12 of Act No. 8 of 2020.

**v) Other Payments**

The other payments are payments that were made to Judicial Service Commission and Council of Law Reports on which Judiciary planned to spend K5,583,832 but spent 5,549,837.

### 15. Property, Plant and Equipment (Refer to Appendix 3)

Judiciary procured property, plant and equipment valued at K47,921,750.03 during the year.

Details	Land and Buildings	Plant & Machinery	Office Equipment	Motor Vehicles	Electrical & Electronic Equipment	Furniture	Total
	Kwacha	Kwacha	Kwacha	Kwacha	Kwacha	Kwacha	Kwacha
Opening balance	-	784,372	12,791,123	30,961,861	152,348	7,672,977	52,362,681
Additions	-	88,068	13,665,977	14,836,917	1,960,357	17,370,431	47,921,750
Revaluation	-	-	-	-	-	-	-
Re-classification	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-
<b>Closing balance</b>	<b>-</b>	<b>872,440</b>	<b>26,457,100</b>	<b>45,798,778</b>	<b>2,112,705</b>	<b>25,043,408</b>	<b>100,284,431</b>

Besides these assets with values, Judiciary also has other assets which are still in the process of valuation and assets consolidation.

### 16. Investments

The Judiciary did not have any investments in other entities to warrant disclosure during the year.

### 17. Administered Transactions

Judiciary administered withheld tax collections on behalf of Zambia Revenue Authority (ZRA). ZRA allows withheld amounts to be deposited in the designated transit account before being transferred to its accounts.

	2023	2022
	Kwacha	Kwacha
ZRA Cash on 01/01/		
ZRA Tax Withheld for the period	24,908,158	17,018,134
	<b>24,908,158</b>	<b>17,018,134</b>
Less transferred to ZRA	24,908,158	17,018,134
<b>ZRA Cash on 31/12/</b>	<b>-</b>	<b>-</b>

### 18. Related Party Disclosures

The following disclosures are made in the financial statements of Judiciary: -

a) **Fringe Benefits Disclosures**

The Judges were provided with a personal-to-holder car, an office and personal secretary.

b) **Remuneration of the Judges**

The aggregate remuneration of the Judges determined on a full-time equivalent basis receiving remuneration under Central Government:

Aggregate Remuneration	K58,776,601
Number of persons	81

The Judges did not have any outstanding loans obtained under the Secretariat.

c) **Remuneration of Senior Management**

The aggregate remuneration of members of the senior management and the number of individuals determined on a full-time equivalent basis receiving remuneration from the Central Administration:

Aggregate Remuneration	K3,308,980.44
Number of persons	5

None of the members of senior management acquired loans from Judiciary during the period under review nor had any outstanding loans.

For the purposes of this part: -

- i) Remuneration refers to salaries and other personal emoluments; and
- ii) Senior management refers to officers from salary scale JSS 12 to Super Scale.

19. **External Assistance**

Judiciary received external assistance from United Nations International Children's Emergency Fund (UNICEF) through Child Justice Forum (CJF) as capacity building strengthening of institutions dealing with Gender Based Violence (GBV) cases, children inclusive.

Details	2023 Kwacha	2022 Kwacha
Direct Credit Transfer (DCT) 1	191,590	1,713,698
Direct Credit Transfer (DCT) 2	194,200	844,016.00
Reimbursement	(1,357.30)	(247,308.00)
<b>Total</b>	<b>384,433</b>	<b>2,310,406</b>

**20. Third Party Payments (Direct Payments)**

Judiciary benefited from payments made by third parties under Heads 21 and 99 as shown below:

<b>Details</b>	<b>2023</b>	<b>2022</b>
	<b>Kwacha</b>	<b>Kwacha</b>
Personal Emoluments	74,704,553	-
Good and Services	17,619,875	-
Election Petition	-	1,053,748
Insurance	-	3,000,000
<b>Total</b>	<b>92,324,428</b>	<b>4,053,748</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

Appendix 1 - Funding from the Treasury

<b>Date</b>	<b>Funding Slip No.</b>	<b>Funding Details</b>	<b>Amount (K)</b>
16.01.2023	2529	BEING FUNDING OPERATIONS	22,860,055.60
16.01.2023	2530	BEING FUNDING FOR JANUARY PROFILES	18,372,525.00
25.01.2023	2549	BEING FUNDING GRANTS	465,319.00
06.02.2023	2565	BEING FUNDING FOR FEBRUARY OPERATIONS	11,168,894.51
17.02.2023	2579	BEING FUNDING FOR JUDICIARY FEBRUARY PROFILE	11,299,836.00
27.02.2023	2591	BEING BEING FUNDING FOR GRANTS	465,319.00
09.03.2023	2604	BEING FUNDING FOR OPERATIONS	8,847,983.22
23.03.2023	2625	BEING FUNDING FOR MARCH PROFILE	20,172,525.00
03.04.2023	2639	BEING FUNDING FOR ORDINARY GRANTS	465,319.00
04.04.2023	2643	BEING FUNDING FOR APRIL OPERATIONS	22,489,844.25
26.04.2023	2681	BEING FUNDING FOR ORDINARY GRANTS	465,319.00
27.04.2023	2686	BEING FUNDING FOR PROFILE	15,494,407.90
11.05.2023	2701	BEING FUNDING FOR MAY OPERATIONS	8,630,285.11
31.05.2023	2732	BEING FUNDING FOR ORDINARY GRANT	465,319.00
02.06.2023	2739	BEING FUNDING FOR JUNE OPERATIONS	8,630,286.00
13.06.2023	2754	BEING FUNDING FOR MAY PROFILES	10,652,984.77
28.06.2023	2782	BEING FUNDING ORDINARY GRANTS	465,319.00
07.07.2023	2802	BEING FUNDING FOR PROFILES	6,413,767.29
11.07.2023	2812	BEING FUNDING FOR JULY OPERATIONS	22,489,844.17
31.07.2023	2844	BEING FUNDING FOR JULY GRANTS	465,319.30
03.08.2023	2854	BEING FUNDING FOR OPERATIONS	13,652,985.00
22.08.2023	2882	BEING FUNDING FOR OPERATIONS	8,630,285.13
25.08.2023	2889	BEING FUNDING FOR ORDINARY GRANTS	465,319.00
04.09.2023	2914	BEING FUNDING FOR PROFILE	7,000,000.00
06.09.2023	2915	BEING FUNDING FOR PROFILES	3,000,000.00
11.09.2023	2928	BEING FUNDING FOR OPERATIONS	8,630,285.14
26.09.2023	2946	BEING FUNDING FOR GRANTS	465,319.00
29.09.2023	2959	BEING FUNDING FOR PROFILES	3,652,985.13
09.10.2023	2970	BEING FUNDING FOR OPERATIONS	22,489,844.19
17.10.2023	2990	BEING FUNDING FOR PROFILES	12,827,535.00
27.10.2023	3005	BEING FUNDING FOR PROFILES	3,612,825.00
31.10.2023	3010	BEING FUNDING FOR GRANTS	465,319.33
02.11.2023	3015	BEING FUNDING FOR OPERATIONS	11,210,840.00
23.11.2023	3057	BEING FUNDING FOR GRANTS	465,319.33
05.12.2023	3082	BEING FUNDING FOR OPERATIONS & COURT SESSIO	8,630,282.69
20.12.2023	3103	BEING FUNDING FOR GRANTS, ORDINAR	40,000.00
19.12.2023	3108	BEING FUNDING FOR PROFILES	23,500,000.00
<b>Total Funding</b>			<b>319,519,616.06</b>

**Appendix 2 -Other Receipts**

<b>Funding Details</b>	<b>2023 Kwacha</b>	<b>2023 Kwacha</b>
Court Fees - Funding	9,269,234.00	7,185,495.75
Court Fees - Funding	9,269,234.00	605,000.00
Court Fees - Funding	7,400,000.00	7,185,495.75
Court Fees - Funding	3,000,000.00	2,093,290.00
Court Fees - Funding	3,000,000.00	7,185,495.75
Court Fees - Funding	3,000,000.00	4,487,205.75
Court Fees - Funding	2,138,468.00	
Court Fees - Funding	4,793,418.35	
<b>Total Funding</b>	<b>41,870,354.35</b>	<b>28,741,983.00</b>

**Appendix 3 -Other Personal Emoluments**

<b>Expenditure Details</b>	<b>2023 Kwacha</b>
Other Wages	17,430,124
Rural Hardship Allowance	69,182
Commuted Overtime	
Long Service Bonus	92,855
Entertainment Allowance	
Repatriation Allowance	
Travelling on leave	245,112
Risk Allowance	4,000,528
Contract Gratuity	19,250,497
Fuel Allowance	
Acting Allowance	56,990
Settling Allowance	2,475,929
Utility Allowance	11,406,467
Honorarium	733,851
Other Fixed Allowances	49,905,916
Transportation	6,819,643
<b>Total</b>	<b>112,487,095</b>

Appendix 4 – Use of Goods and Services

Expenditure Type	2023 Kwacha
Office Material	6,007,483
Internet Charges	1,754,908
Postal Charges	287,114
Computer Costs	25,950
Maintenance of Office Equipment	
Books, Magazines ,Newspapers, Informatio:	853,560
Insurance - Other	3,624,630
Rentals for Buildings	5,149,532
Water and Sanitation Charges	1,302,446
Electricity Charges	610,071
Maintenance of Buildings	2,529,401
Office Furniture (Maintenance consumable)	123,500
Taxes,Rates & levies	110,374
Other building, repair and maintenance	
Petrol, oil & lubricants.	2,792,589
Servicing Other Consumables	7,068,886
Meal Allowance	29,500
Other Administrative Operating Costs	18,886,812
Protective Wear, Clothing and uniforms	383,014
Other Purchases	2,258,211
Accounts & Audits Services Expenses	982,538
Public Function and Ceremonies	518,264
Accommodation Services	27,681,424
Labour Day	566,182
Court sessions	9,187,480
Medical Charges	53,070
Conferences,seminars and Workshops	2,448,477
Other Services	4,911,788
Road,Rail & Air Fare	979,839
Accommodation Charges	304,576
Allowances-Travel Expenses within Zambi	43,857,753
Petrol,Oil & Lubricants	15,739,747
Road,Rail & Air Fares Outside Zambia	2,412,818
Allowances Foreign	1,969,725
Visa Foreign	80,780
Registration to Professional Bodies	848,114
Subscriptions to Professional Bodies	1,604,122
AUC-Office Building	24,244,845
AUC-Other Building	
<b>Total</b>	<b>192,189,521</b>

**Appendix 5 – List of Assets Acquired in the Year Ended 31<sup>st</sup> December 2023**

MOTOR VEHICLE		CENTRAL ADMINISTRATION YEAR-2023			
GRZ NUMBER	Description	Current location	Purchase Date	Purchase Price	SUPPLIER
GRZ 969 CZ	Light Truck	Sherifs	12.07.2023	664,406.66	Toyota Zambia
GRZ970CZ	Light Truck	Sherifs	12.07.2023	664,406.66	Toyota Zambia
	Toyota Hilu	Admin	22.12.2023	<b>13,508,100</b>	Toyota Zambia
<b>Sub Total</b>				<b>14,836,913</b>	

ELECTRICAL & ELECTRONICS		CENTRAL ADMINISTRATION*		
SERIAL NUMBER	Description	Current location	Purchase Date	Purchase Price
	HISENSE FIRDGE		4/13/2023	41,000.00
	MICROWAVE		6/15/2023	79,636.00
	MICROSOFT - TABLETS (		6/22/2023	590,095.00
	HPE PO LIANT GEN10		9/5/2023	772,084.40
No 101	APC SMART UPS 5KVA-F		9/7/2023	271,440.00
	Air conditioning		12/28/2023	73,501.20
	HISENSE F	17	12/30/2023	132,600.00
<b>Grand Total</b>				<b>1,960,356.60</b>

EARTH MOVING MACHINES				
Description	Current location	Purchase Date	Purchase Price	Supplier
Lawn Mowe	Central Admin	07.07.2023	28,268	Honda zambia
<b>Total</b>			<b>28,268</b>	

ASSETS UNDER CONSTRU				
Description	Current location	Purchase Date	Purchase Price	Supplier
Scaffolding	Central Admin	16/10/2023	59,800	
<b>Total</b>			<b>59,800</b>	

**Appendix 5 – List of Assets Acquired in the Year Ended 31<sup>st</sup> December 2023**

OFFICE EQUIPMENT		
Description	Dates	Amounts (Kwacha)
Office Furniture	22.09.2023	2,739,597.54
Photocopier	06.10.2023	1,752,003.73
HP Desktop	15.11.2023	1,232,063.25
Microwave	23.11.2023	96,000.00
Kyocero	13.12.2023	1,041,142.90
Desk Phones	13.12.2023	755,044.00
Kyocero	22.12.2023	5,839,325.61
Laptop	31.12.2023	20,690.00
filling cabinet	31.12.2023	70,850.00
court room tables	31.12.2023	22,800.00
office sovieut chair	31.12.2023	64,600.00
printers	31.12.2023	31,860.00
<b>Total</b>		<b>13,665,977.03</b>

**Appendix 5 – List of Assets Acquired in the Year Ended 31<sup>st</sup> December 2023**

<b>FURNITURE: *CENTRAL ADMINISTRATION*</b>		
<b>Description</b>	<b>Purchase Date</b>	<b>Purchase Price</b>
Wdrobe Rosewood	7/35/2023	25,677.00
Office Furniture	9/18/2023	16,733,464.07
Office Desk	12/31/2023	2,850.00
Office Desk	12/31/2023	2,850.00
Tender Box	12/31/2023	1,200.00
Visitors Chairs	12/31/2023	79,650.00
Cabinet Filling	12/30/2023	98,340.00
Benches	12/31/2023	62,700.00
Drawer Cabinet	12/31/2023	3,800.00
Drawer Cabinet	12/31/2023	3,800.00
Drawer Cabinet	12/31/2023	3,800.00
Executive Chair	12/31/2023	15,000.00
Executive Table	12/31/2023	185,600.00
Drawer Cabinet	12/31/2023	34,200.00
Executive Chair	12/31/2023	84,000.00
Executive Chair	12/31/2023	4,300.00
Benches	12/31/2023	2,030.00
Benches	12/31/2023	27,170.00
<b>Totals</b>		<b>17,370,431.07</b>

**Appendix 6 – Judiciary Account Closing Balances as at 31<sup>st</sup> December 2023**

S/N	Account Name	Stations	Province	Account No	2023 Kwacha	2022 Kwacha
1	Judiciary Expenditure	Lusaka	Lusaka	0393658301202	114,446	10,200
2	Judiciary Expenditure	Western Province	Mongu	0393658301303	796,126	153,178
3	Judiciary Expenditure	Luapula	Mansa	0530165300149	245,042	541,270
4	Judiciary Expenditure	Muchinga Province	Chinsali	0280551340002	336,514	8,977
5	Fees Local Courts	Muchinga Province	Chinsali	3105750432015	3,802	-
6	Fees Subordinate	Muchinga Province	Chinsali	0280810019048	2,534	-
7	Judiciary Expenditure	Ndola	Ndola Region	0393658301097	216,320	323,396
8	Judiciary Fees	IRD Ndola	Ndola	0393658301097	581	-
9	Judiciary Expenditure	Kitwe	Kitwe region	1024437300278	673,653	113,637
10	Fees Subordinate	Kitwe Region	Chililabombwe		2,638	-
11	Judiciary Expenditure	Lusaka	Sherifs Office	0393658301404	226,630	59,621
12	Judiciary Expenditure	Kasama	Northern	0532868300129	372,294	21,873
13	Judiciary Fees	Judiciary-HQ	Lusaka	0393658303222	1,200,190	1,477,974
14	Judiciary Court Fees	Lusaka	Lusaka Province	0393658300491	77,239	-
15	Judiciary Supreme	Judiciary-HQ	Lusaka	1044790300121	5,678	74,511
16	Judiciary Expenditure Account	Judiciary-HQ	IRC-Lusaka Province	0542545300116	-	-
17	Judiciary Fees	Judiciary-Head Quarters	IRC-Lusaka Province	4.34803E+11	75,854	-
18	Sub Court Fees	Livingstone	Southern	1010256233015	10,487	9,671
19	Livingstone Exp	Livingstone	Southern	4435894300169	420,373	62,846
20	Livingstone L.C.Fees	Livingstone	Southern	0110241251016	11,998	13,874
21	High Court Fees	Livingstone	Southern	0393658303020	8,412	11,539
22	Fees Corporate	Judiciary-HQ	Lusaka	0010303178005	3,286,898	1,070,127
23	Family Court	Judiciary-HQ	Lusaka	5856870300184	30,231	270,211
24	Constitutional Court	Judiciary-HQ	Lusaka	5365840300137	16,050	15,958
25	Commercial Court	Judiciary-HQ	Lusaka	9130003531159	56,961	9,807
26	Judiciary Expenditure	Solwezi	Northwestern	0530569300196	67,957	364,410
27	Judiciary Expenditure	Kabwe	Central	1022611300136	59,779	59,779
28	Judiciary Court Fees	Kabwe	Central Province	5076930300129	68,275	10,362
29	Judiciary Fees	Itezhi itezhi	Lusaka	1373771300122	5,596	3,011
30	Judiciary Fees	Mumbwa	Lusaka	0395825418012	-	25,215
31	Judiciary Expenditure	Chipata	Eastern	0056758730016	890,564	23,928
32	Law Reporting	Judiciary-HQ	Lusaka	0393658300693	948,255	374,982
<b>Total</b>					<b>10,231,377</b>	<b>5,110,355</b>

**Appendix 6 – Judiciary Account Closing Balances as at 31<sup>st</sup> December 2023**

S/No	Account Name	Stations	Province	Account No	2023 Kwacha	2022 Kwacha
33	Fees Accounts	Siavonga	Lusaka	1021937300181	1,228	-
34	Sherifs A/c	Siavonga	Lusaka	0534485300132	311	-
35	Fees Accounts	Kafue	Lusaka	0534485300132	29,783	-
36	Sherifs A/c	Kafue	Lusaka	0393658300895	24,691	-
37	Boma Fees	Boma	Lusaka	0393658300895	69,883	-
38	High Court Fees	Lusaka	Lusaka	0039365830392	142,333	-
39	Fees Accounts	Samfya	Luapula	0120494453017	30,348	-
40	Fees Accounts	Kawanbwa	Luapula	13741128300119	21,002	-
41	Fees Accounts	Kapri Mposi	Lusaka	1070096300119	20,804	-
42	Fees Accounts	Mkushi	Lusaka	1024437300278	4,524	-
43	Sherifs A/c	Serenje	Lusaka	0393658301404	1,261	-
44	Treasury Account	TSA A/c	Lusaka	0009999999999	3,241,671	22,409,964
<b>Sub Total</b>					<b>3,587,839</b>	<b>22,409,964</b>
<b>Grand Total</b>					<b>13,819,216</b>	<b>27,520,319</b>

**JUDICIARY  
FINANCIAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

**Appendix 7 – Clients’ Account Closing Balances as at 31<sup>st</sup> December 2023**

No. Station	Bank Account Number	Bank Name	Branch	Bank Balance (Kwacha)
<b>1 Lusaka Province</b>				
Lusaka Magistrate Complex	0060417125119	ATLASMARA	LONGARCRES	9,528,811.66
Mumbwa Sub Court	0395825418023	ATLASMARA	MUMBWA	547,496.01
Kafue Sub Court	0393658303525	ZANACO	KAFUE	619,439.16
Chongwe Sub Court	0060476697015	ATLASMARA	CHONGWE	13,650.00
Chisamba Sub Court	0393658300996	ZANACO	CHISAMBA	187,790.08
Luangwa Sub Court	040710065448018	INVESTTRUST	LUANGWA	26,562.75
Siavonga Sub Court	0534213300109	ZANACO	SIAVONGA	151,292.70
Itezhi Tezhi Sub Court	037374730197	ZANACO	ITEZHI-TEZHI	174,758.00
Small Claims Clients	0130001188635	STANBIC	ARCADES	464,602.03
IRD-Clients	1032768300175	ZANACO	MOF	893,138.77
Sheriffs of Zambia	0913002128148	ZANACO	MOF	4,482,003.26
Judiciary Trust Account	0064171260018	ATLASMARA	LONGARCRES	
<b>Subtotal</b>				<b>17,089,544.42</b>
<b>2 Copperbelt Province</b>				
Chingola Subordinate Court	0572825300115	ZANACO	CHINGOLA	2,084,134.80
Chililabombwe Subordinate Court	07011287833017	INVESTTRUST	CHILILAMBOBWE	314,724.37
Kitwe Subordinate Court	0559785300154	ZANACO	KITWE BUSINESS	2,821,112.25
Kitwe High Court	0559785300125	ZANACO	KITWE BUSINESS	2,831,806.32
Small Claims Clients	0130001064898	STANBIC	KITWE BUSINESS	126,316.31
Kalulusha Sub Court	0551498300183	ZANACO	KALULUSHI	618,498.19
Chambishi Sub Court	0035957279015	ZANACO	CHAMBISHI	24,643.10
Ndola High Court	0426480300124	ZANACO	NDOLA BUSINESS CENTRE	3,251,582.75
Ndola Subordinate Court	0701070300117	ZANACO	NDOLA BUSINESS CENTRE	3,411,495.84
Ndola Industrial Relations	0392907301435	ZANACO	NDOLA BUSINESS CENTRE	191,486.12
Ndola Small Claims	0130001075059	STANBIC	NDOLA	164,696.63
Mufulira Subordinate Court	0392907301536	ZANACO	MUFULIRA	1,373,185.45
Luanshya Subordinate Court	05745102300162	ZANACO	LUANSHYA	1,121,399.68
Mpongwe Sub Court	05745102300162	ZANACO	LUANSHYA	111,020.01
<b>Subtotal</b>				<b>18,446,101.82</b>
<b>3 Muchinga Province</b>				
Chinsali Sub Court	0280810019004	ATLAS MARA	CHISALI	163,032.17
Mpika Sub Court	039368302818	ZANACO	MPIKA	345,865.09
Isoka Sub Court	0270880129005	ATLAS MARA	ISOKA	86,781.55
Nakonde Sub Court	0200894280019	ATLAS MARA	NAKONDE	346,536.23
Chama Sub Court	0010127528601	NATSAVE	CHAMA	40,695.00
<b>Subtotal</b>				<b>982,910.04</b>
<b>4 Eastern Province</b>				
Chipata High Court	0393658302313	ZANACO	CHIPATA BUSINESS CENTRE	860,333.12
Chipata Sub Court	0393658302111	ZANACO	CHIPATA BUSINESS CENTRE	727,307.45
Petauke Sub Court	0569305300105	ZANACO	PETAUKE	487,767.89
Katete Sub Court	0160462229000	ATLASMARA	KATETE	274,094.32
Nyimba Sub Court	0152020000104	INDO	NYIMBA	26,073.40
Lundazi Sub Court	0538414300185	ZANACO	LUNDAZI	180,044.50
Chadiza Sub Court	0393658302212	ZANACO	CHADIZA	169,430.99
<b>Subtotal</b>				<b>2,725,051.67</b>
<b>5 Northern Province</b>				
Luwingu Sub Court	3071728597801	NATSAVE	LUWINGU	51,330.74
Kasama Sub Court	0393658301909	ZANACO	KASAMA	689,336.55
Mpolokoso Sub Court	3091701997001	NATSAVE	MPOROKOSO	39,054.90
Mbala Sub Court	0215882660028	ATLASMARA	MBALA	90,677.70
Mpungu Sub Court	0290874118005	ATLASMARA	MPULUNGU	56,658.03
Mbala Sub Court	0215882660028	ATLASMARA	MBALA	90,677.70
Kaputa Sub Court	0021102089901	NATSAVE	KAPUTA	18,723.11
<b>Subtotal</b>				<b>1,036,458.73</b>
<b>Total</b>				<b>40,280,066.68</b>

APPENDICES TO THE FINANCIAL STATEMENTS

Appendix 7 – Clients' Account Closing Balances as at 31<sup>st</sup> December 2023

No. Station	Bank Account Number	Bank Name	Branch	Bank Balance (Kwacha)
<b>6 Central Province</b>				
Legal Aid Imprest (Kabwe High Court)	039207301637	ZANACO	KABWE	632,590.28
Magistrate General Account (Kabwe Subcourt)	10223300129	ZANACO	KABWE	998,652.06
Resident Magistrate (Kapiri)	5519570300196	ZANACO	KAP IRIMP OSHI	323,528.57
Mkushi General Court (Mkushi Subcourt)	9130002584038	ZANACO	MKUSHI	199,364.53
Serenje General Court (Serenje Subcourt)	110858292018	ATLASMARA	SERENJE	130,519.65
<b>Subtotal</b>				<b>2,284,655.09</b>
<b>7 Western Province</b>				
High Court Third Party	1142050300133	ZANACO	MONGU	120,253.30
Judiciary Third Party-Subcourt	1090124300145	ZANACO	MONGU	504,180.56
Resident Magistrate - Senanga Subcourt	0393658302515	ZANACO	SENANGA	153,281.44
Resident Magistrate-Sesheke Subcourt	0170815196003	ATLASMARA	SESHEKE	107,574.64
Magistrate Third Party - Kaoma Subcourt	0300101760008	ATLASMARA	KAOMA	115,256.92
Resident Magistrate-Lukulu Subcourt	0214011761202	ATLASMARA	LUKULU	44,217.19
Kalabo Subordinate Magistrate	2150130472901	NATSAVE-KALABO	KALABO	77,046.78
Shangombo Resident Magistrate	5736197300240	ZANACO	SENANGA	19,010.26
<b>Subtotal</b>				<b>1,140,821.09</b>
<b>8 North western Province</b>				
High Court Clients - Solwezi High Court	0225802241011	ZANACO	SOLWEZI	118,455.48
Resident Magistrate Clients' Account (Solwezi Subordinate)	0393648403858	ZANACO	SOLWEZI	1,719,023.36
Resident Magistrate Clients' Account (Zambezi Subordinate)	0110411082001	ATLASMARA	ZAMBEZI	139,588.43
Resident Magistrate Clients' Account (Kasempa Subordinate)	0393658303323	ZANACO	KASEMPA	54,377.29
Resident Magistrate Clients' Account (Mfumbwe Subordinate)	800000062774	ACCESS BANK	MFUMBWE	40,949.28
Resident Magistrate Clients' Account (Mwinilunga Subordinate)			MWINILUNGA	74,742.39
Resident Magistrate Clients' Account (Kabombo Subordinate)	0191100923008	ATLASMARA	KABOMPO	54,371.30
<b>Subtotal</b>				<b>2,201,507.53</b>
<b>9 Southern Province</b>				
Livingstone Sub Court	0608289300112	ZANACO	LIVINGSTONE	
Livingstone High Court	0608290300121	ZANACO	LIVINGSTONE	
Choma Sub Court	0500822300193	ZANACO	CHOMA	202,405.74
Monze Sub Court	0393658301808	ZANACO	MONZE	559,431.02
Mazabuka Sub Court	0488571300126	ZANACO	MAZABUKA	1,023,263.38
Kalomo Sub Court	0100101397009	ATLASMARA	KALOMO	181,159.85
Namwala Sub Court	0537697300134	ZANACO	NAMWALA	352,604.54
Sinazongwe Sub Court	05324838300107	ZANACO	SINAZONGWE	87,320.00
<b>Subtotal</b>				<b>2,406,184.53</b>
<b>10 Luapula Province</b>				
Mansa High Court	0393658302010	ZANACO	MANSA	212,650.00
Mwense Sub Court	000000835818	CAVMONT	MWENSE	124,170.41
Samfya Sub Court	0120843119016	ATLASMARA	SAMFYA	
Kawambwa Sub Court	0641563300190	ZANACO	KAWAMBWA	24,344.33
Nchelenge Sub Court	0407124300132	ZANACO	Nchelenge	165,583.17
Mansa Sub Court	0393654302010	ZANACO	MANSA	400,474.11
<b>Subtotal</b>				<b>927,222.02</b>
<b>Total</b>				<b>49,240,456.94</b>
<b>Grandtotal</b>				

