



**GOVERNMENT OF THE REPUBLIC OF ZAMBIA**



# *The Judiciary Of Zambia*

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

**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 2025.

### 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.

The Judiciary supports the National Vision 2030 which expresses the Zambian people’s aspiration “to become a prosperous middle-income nation by 2030.” This plan envisions a prosperous country where all Zambians have access to justice. As the Judiciary, we are committed to sustaining the gains made and to expanding the coverage and improving access to justice provided to our people.

It is my considered view that – with appropriate levels of commitment and support from the Government, Cooperating Partners, health workers and other key stakeholders – we will continue to significantly improve the health status of Zambians and significantly contribute to national development.

Judiciary of Zambia 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 of Zambia 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 the 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 according to Section 3 (1) of the Judiciary Administration Act Chapter 24 of the Laws of Zambia, The President, on recommendation of the Judicial Service Commission, appoints a Chief Administrator who is responsible for the day to day running of the Judicature and the implementation of resolutions of the Judicial Service Commission, and the rest of the staff are appointed by 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) Introduction of Mobile Courts:** In March 2025, with support from Irish Aid, the Judiciary launched mobile courts to increase access to justice. This initiative enables magistrates and judges to conduct proceedings within correctional facilities for matters including sentencing, confirmations, committals, bail applications, and mentions. The program is currently operational in Lusaka, Kabwe, and Kitwe.

ii) **Hosting of the Africa Electoral-Justice Network Conference:** In September 2025, the Judiciary successfully hosted the Africa Electoral-Justice Network Conference, which attracted participants from multiple countries to discuss innovations in digital justice.

iii) **Harmonization Training for Local and Traditional Courts:** In partnership with the Danish Institute for Human Rights, the Judiciary conducted joint training workshops for local court magistrates, clerks of chiefs, traditional leaders, and community-based paralegals. The workshops aimed to clarify jurisdictional boundaries and foster harmonious operations between Local Courts and Traditional Courts.

iv) **Global Recognition for Electoral-Justice Innovation:** In May 2025, the Judiciary of Zambia received the Global Award for Innovations in Electoral-Justice at a ceremony held in Colombia. The Honourable Chief Justice accepted the award on behalf of the institution.

v) **Restructuring of Judicial Vacations:** The Judiciary has revised its vacation calendar. Two major vacation periods will now be observed: The Mid-Year Vacation from 1st to 31st August and the Christmas Vacation from 11<sup>th</sup> December to 19th January. The Easter and Whitsun vacations have been discontinued.


vi) **Amendment of the Small Claims Court Act:** Significant amendments to the Small Claims Court Act have been enacted. Key changes include establishing a five-year term of office for Commissioners, replacing the previous indefinite tenure. The amended Act also permits companies to be sued in the Small Claims Court and expands geographic access by allowing the Chief Justice to appoint qualified magistrates as Commissioners to hear claims in towns beyond Lusaka, Ndola, and Kitwe.

vii) **Public Advertisement of Judicial Vacancies:** For the first time, vacancies for Judges of the High Court and Court of Appeal were publicly advertised in nationwide daily newspapers, inviting qualified applicants to apply.

viii) **Construction of Chifubu Subordinate Court Annex:** The completion and operationalization of the Chifubu Subordinate Court as an annex to the Ndola Subordinate Court represents a major infrastructure development and a unique operational model.

ix) **Realignment of Local Court Reporting Systems:** To improve administrative efficiency, the reporting lines of select local courts have been revised based on geographical considerations. Namalundu Local Court in Mazabuka District has been realigned to report to Lusaka Province, and Mulilo Local Court has been reassigned from Eastern Province to Muchinga Province.

x) **Establishment of New Local Courts:** In accordance with Section 4(1) of the Local Courts Act, Chapter 20 of the Laws of Zambia, the Honourable Chief Justice has authorized the establishment of two new local courts in Central Province: **Makululu Local Court 'A'** and **Chisamba Urban Local Court 'A'**. This expansion aims to enhance access to justice at the community level.

  
.....  
Dr. Mumba Malila, SC  
Chief Justice

Date: 26/08/2026

## CONTROLLING OFFICER'S REPORT

I have the pleasure of presenting the report regarding Head 18: Judiciary together with the financial statements for the year ended 31<sup>st</sup> December 2025, which discloses the sources, utilization and balances of cash during the year under review.

### OPERATING RESULTS

#### Revenue Performance

During the year under review, Judiciary collected K54,022,554.16 in Fines of the Courts against the annual revenue (court fines) budget estimates of K42,644,397 giving a positive variance of K 11,378,157.16. The fines are case driven.

Judiciary revenue (court fees) budget estimates amount was K47,374,165 but collected K58,001,424.31 in Court Fees giving a positive variance of K 10,627,259 representing 22% above budget collections.

In addition, Judiciary collected K164,050 in Library Services Fees against the annual budget estimates amount of K1,029,550 giving a negative variance of K865,500. The under collection in library fees was due to decrease in number of sales of new legal books that were sold to various legal firms.

#### STATEMENT OF REVENUE PERFORMANCE

REVENUE	Original Budget	Adjust ments	Final Budget	Actual	Variance	% Perform ance	% Variance
	Kwacha	Kwacha	Kwacha	Kwacha	Kwacha		
<b>NON TAX REVENUE</b>							
<b>Fines</b>							
Fines of Courts	42,644,397		42,644,397	54,022,554	11,378,157	127	27
Sub Total	42,644,397	-	42,644,397	54,022,554	11,378,157	127	27
<b>Fees</b>							
Court Fees	47,374,165		47,374,165	58,001,424	10,627,259	122	22
Library Services	1,029,550		1,029,550	164,050	(865,500)	16	(84)
Other Revenue			-	-	-	100	100
Sub Total	48,403,715	-	48,403,715	58,165,474	9,761,759	120	20
<b>TOTAL NON TAX REVENUE</b>	<b>91,048,112</b>	<b>-</b>	<b>91,048,112</b>	<b>112,188,028</b>	<b>21,139,916</b>	<b>123</b>	<b>23</b>
<b>HEAD TO TAL</b>	<b>91,048,112</b>	<b>-</b>	<b>91,048,112</b>	<b>112,188,028</b>	<b>21,139,916</b>	<b>123</b>	<b>23</b>

## Operational Performance

### Receipts

Total receipts amounted to K378,210,026 compared to K393,285,225 for the previous year. This represented 3.8% (K15,075,199) decrease. The decrease was due to reduction in treasury funding release for the year 2025.

### Expenditure

Total expenditure amounted to K370,219,715 compared to K353,920,147 for the previous year. This represented 4.6 % K16,299,568 increase. The increase was due to more procurement of goods and service and non-supplementary funding.

### Increase /(Decrease) in Cash

Increase /(Decrease) in cash for the year was K7,990,311 compared to K39,365,078 for the previous year.

### Related Party Transactions

There were no related party transactions during the financial year ended 31<sup>st</sup> December 2025.

### Property, Plant and Equipment

Judiciary purchased property, plant and equipment amounting to K58,251,634 and 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 2025.

### Employees

The number of employees at the beginning of the year was 5,615 which decreased to 5,531 at the end of the year. The total amount spent on employees' remuneration and welfare during the year was K643,216,567

### Health and Safety of Employees

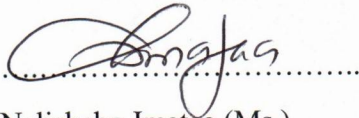
Judiciary is aware of its responsibilities regarding the safety and health of employees as prescribed in the Occupational Health and Safety Act No.36 of 2010 and took appropriate measures to safeguard their safety and health by introducing wellness activities every Friday afternoons.

### Events

Judiciary incurred a total cost of K1,807,680.08 during the year ended 31<sup>st</sup> December 2025. 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: 24/03/2026

### STATEMENT OF RESPONSIBILITIES FOR ANNUAL FINANCIAL STATEMENTS

In line with the 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 31st December 2025. 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, 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 2020 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 31st December 2025.

Signed on behalf of Judiciary.

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

**Signature:**.....

**Date:**..........2026

**Position:** Controlling Officer

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

**Signature:**.....

**Date:**..........2026

**Position:** Chief Accountant



## INDEPENDENT AUDITOR'S REPORT

STAND No.7951  
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 – The Judiciary of Zambia

**Report on the Audit of the Financial Statements of Head 18: The Judiciary of Zambia for the Financial Year Ended 31<sup>st</sup> December 2025.**

### **Unqualified Opinion**

I have audited the financial statements of Head 18: The Judiciary of Zambia for the financial year ended 31<sup>st</sup> December 2025, 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 of Cash Receipts and Payments, Statement of Comparison of Budget and Actual Amounts (Budget Execution), and the Statement of Comparison of Budget and Actual Amounts (By Programme and Sub Programme) for the year ended 31<sup>st</sup> December 2025, in accordance with the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting as required by 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: The Judiciary of Zambia 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.

### 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. The following Key Audit Matter was identified:

Key Audit Matter	How KAM was addressed in the audit
<p><b>Failure to capture other assets in the General Ledger</b></p>	
<p>Head 18: The Judiciary of Zambia, uses IFMIS as its primary system for processing and recording financial transactions.</p> <p>During the year, Head 18: The Judiciary of Zambia introduced a new General Ledger line item (GL 311503) Other Assets.</p> <p>However, Head 18: The Judiciary of Zambia did not capture transactions in amounts totalling K1,113,089 in the GL 311503 due to incomplete processing steps. This resulted in the transactions not being recorded in the ledger but reflected in Statements B and C of the financial report.</p>	<ul style="list-style-type: none"> <li>• Reconciled amounts spent on non-financial assets in the budget usage report (budget consumption report) to the General Ledger to ascertain the transactions which were posted in the budget usage report but were not in the General Ledger.</li> <li>• Traced the transactions to the source documents to confirm that the transactions occurred and were correctly valued and captured in the asset register.</li> <li>• Verified the existence of the procured assets by carrying out physical inspections.</li> </ul>



## **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 of Accounting, 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 of Head 18: The Judiciary of Zambia 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.
- 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: The Judiciary of Zambia 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 of Head 18: The Judiciary of Zambia 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: The Judiciary of Zambia is dependent on the 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.

### **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 of Head 18: The Judiciary of Zambia, so far as appears from my examination of those records.

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

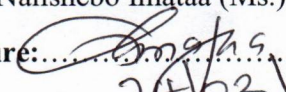
**ACTING AUDITOR GENERAL**

DATE: ..... **30/03/2026** .....

**STATEMENT A – STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025.**

	Note	2025 Kwacha	2024 Kwacha
<b>RECEIPTS</b>			
Funding from the Treasury	2	332,941,497	354,636,077
External Assistance	3	2,005,689	1,572,212
Other Receipts	4	<u>43,262,840</u>	<u>37,076,936</u>
<b>TOTAL RECEIPTS</b>		<u><b>378,210,026</b></u>	<u><b>393,285,225</b></u>
<b>PAYMENTS</b>			
Other Personnel Emoluments	5	85,603,283	101,907,639
Use of Goods and Services	6	194,370,746	210,835,626
Financial Charges	7	-	-
Social Benefits	8	-	-
Non-financial Assets Acquisition	9	59,364,723	34,617,295
Financial Assets	10	-	-
Other Payments	11	2,005,689	1,572,212
Grants	21	<u>29,988,363</u>	<u>4,987,375</u>
<b>TOTAL PAYMENTS</b>		<u><b>371,332,804</b></u>	<u><b>353,920,147</b></u>
Increase/(decrease) in Cash		6,877,222	39,365,078
Foreign Exchange Losses	12	-	-
Cash at Beginning of the Year	13	<u>5,777,652</u>	<u>7,704,598</u>
Cash at the End of the Year	13	<u><b>12,654,874</b></u>	<u><b>47,069,676</b></u>

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

**Signature:**  .....

**Date:** 24/03/2026

**Position:** Controlling Officer

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

**Signature:**  .....

**Date:** 24/03/2026

**Position:** Chief Accountant

**STATEMENT B – STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (BUDGET EXECUTION) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025.**

Details	Kwacha Approved Estimates	Kwacha Supplementary Estimates	Kwacha Total Authorized	Kwacha Actual Receipts/Exp	Kwacha Variance receipt/Exp	Percentage Variance
<b>RECEIPTS</b>						
Funding	889,978,119	6,185,904	896,164,023	893,732,560	2,431,463	0%
External Assistance						
Other Receipts	37,076,935	6,185,905	43,262,840	39,507,620	3,755,220	
<b>TOTAL RECEIPTS</b>	<b>927,055,054</b>	<b>12,371,809</b>	<b>939,426,863</b>	<b>933,240,180</b>	<b>6,186,683</b>	<b>1%</b>
<b>PAYMENTS</b>						
Personnel Emoluments	643,216,615		643,216,615	643,216,567	48	0%
Use of goods and services	181,796,215	12,685,904	194,482,119	194,370,746	111,373	0%
Other payments	31,083,832		31,083,832	29,988,363	1,095,469	4%
Non-financial assets acquisition	70,958,392	(6,500,000)	64,458,392	59,364,723	5,093,669	8%
<b>TOTAL PAYMENTS</b>	<b>927,055,054</b>	<b>6,185,904</b>	<b>933,240,958</b>	<b>926,940,399</b>	<b>6,300,559</b>	<b>1%</b>

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


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

**Signature:**  .....

**Date:** 24/05/2026

**Position:** Controlling Officer

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

**Signature:**  .....

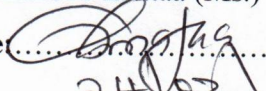
**Date:** 24/05/2026

**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 2025.**

No	Details	2025 Approved Estimate (K)	2025 Supplement ary	2025 Total Authorized	2025 Actual Expenditure	IProv-Exp Variance
4199	<b>Management and Support Services</b>					
001	Executive Office Management	1,401,743		1,401,743	1,371,436	30,307
002	Human Resource and Administration	125,522,828		125,522,828	124,898,566	624,262
003	Financial Management - Accounting	9,509,841		9,509,841	9,509,477	364
004	Financial Management - Audit	621,700		621,700	621,242	458
005	Procurement Management	2,981,978		2,981,978	2,828,100	153,878
006	Planning Policy and Coordination	8,464,852		8,464,852	7,985,297	479,555
045	Judiciary Logistics Support Services	37,076,936	6,185,904	43,262,840	39,507,620	3,755,220
	<b>Sub Totals</b>	<b>185,579,878</b>	<b>6,185,904</b>	<b>191,765,782</b>	<b>186,721,738</b>	<b>5,044,044</b>
4158	<b>Adjudication Services</b>					
001	Final Non-Constitutional Adjudication	103,626,127		<b>103,626,127</b>	103,625,780	347
002	Final Constitutional Adjudication	33,650,012		33,650,012	33,644,855	5,157
003	Upper Intermediate Adjudication	22,578,311	6,500,000	29,078,311	29,056,242	22,069
004	Lower Intermediate	111,384,916		111,384,916	111,202,795	182,121
005	First level Adjudication	134,524,589		134,524,589	134,466,992	57,597
006	Customary law Adjudication	267,030,636		267,030,636	267,024,030	6,606
007	Small Commercial Claims	3,705,308		3,705,308	3,705,157	151
008	Infrastructure Development	54,621,420	(6,500,000)	<b>48,121,420</b>	47,743,379	378,041
	<b>Sub Totals</b>	<b>731,121,319</b>	<b>-</b>	<b>731,121,319</b>	<b>730,469,229</b>	<b>652,090</b>
4159	<b>Legal / Law reporting</b>					
001	Legal / Law reporting	6,500,000		<b>6,500,000</b>	<b>5,895,687</b>	<b>604,313</b>
	<b>Sub Totals</b>	<b>6,500,000</b>	<b>-</b>	<b>6,500,000</b>	<b>5,895,687</b>	<b>604,313</b>
4160	<b>Judicial Enforcement</b>					
001	Judicial Enforcement	<b>3,853,857</b>		3,853,857	<b>3,853,745</b>	<b>112</b>
	<b>Sub Totals</b>	<b>3,853,857</b>	<b>-</b>	<b>3,853,857</b>	<b>3,853,745</b>	<b>112</b>
	<b>GRAND TOTALS</b>	<b>927,055,054</b>	<b>6,185,904</b>	<b>933,240,958</b>	<b>926,940,399</b>	<b>6,300,559</b>

Name: Nalishebo Imataa (Ms.)

Signature: 

Date: 24/02/2026

Position: Controlling Officer

Name: Vincent Chileshe (Mr)

Signature: 

Date: 24/02/2026

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 of Accounting, issued by the International Public Sector Accounting Standards Board (IPSASB).

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 year.

#### 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, Article 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 .....2026 by the Controlling Officer.

#### 1.3 Revenue

Revenue consists of cash receipts from funding from Treasury, external assistance and other receipts which are recognized when the cash is received. Funding from the Treasury consists of amounts appropriated by Parliament which the Treasury releases to the Judiciary. The 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 Single Account (TSA) set up in line with Section 25 of the PFMA 2018.

Funds are made available to the Judiciary in IFMIS 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

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

projects, amounts authorised 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.

### 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.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 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                 |

#### ii) Investments in Other Entities

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

- Name of the entity
- Principal activity of the entity
- Percentage of shareholding in the entity
- 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

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.**

### **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.

### **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 31st December 2025, Judiciary received funding from the Treasury as follows:

Refer to **Appendix 1**

Description	2025	2024
	Kwacha	Kwacha
1st Quarter	88,985,564.05	82,744,847
2nd Quarter	84,539,277.63	101,860,583
3rd Quarter	104,807,358.80	71,269,287
4th Quarter	54,609,296.75	98,761,360
<b>Total Funding</b>	<b>332,941,497</b>	<b>354,636,076</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.

Description	2025	2024
	Kwacha	Kwacha
Balance b/d	212,734	
Direct Transfer(DCT) No 1	1,802,156	1,454,807
Direct Transfer(DCT) No 2		335,050
Reimbursement	(9,201)	(217,644)
<b>Grand Total</b>	<b>2,005,689</b>	<b>1,572,213</b>

**N.B.** Reimbursement of K9,201 are funds that remained unused at the end of the year and it is a requirement by UNICEF to make the reimbursement to them.

## NOTES TO THE FINANCIAL STATEMENTS

### 4. Other Receipts (User fees)

During the period ended 31<sup>st</sup> December 2025, Judiciary was appropriated by parliament for non-cash funding of Court fees as detailed:

Refer to **Appendix 2**.

Description	2025 Kwacha	2024 Kwacha
User Fees(Court fees)	43,262,839.64	37,076,936
<b>Total Funding</b>	<b>43,262,840</b>	<b>37,076,936</b>

During the period ended 31<sup>st</sup> December 2025, Parliament appropriated non-cash funding for Court user fees to the Judiciary, as detailed in Appendix 2. The approved budget for 2025 for expenditure amounted to K43,262,839.64, compared to K37,076,936 in 2024.

### 5. Personal Emoluments

Personal Emoluments are paid directly by the Treasury to staff of the Judiciary and therefore they are not captured in the Statement of Cash Receipts and Payments as they fall outside cash transactions controlled by the Judiciary. The actual amounts of emoluments to staff in various categories paid by the Treasury on behalf of the Judiciary amounted to K589,150,459.6 made up of K557,613,284 charged under Head 18 and the excess of K31,537,175.6 was charged under Head 99. In addition, the Judiciary received K85,603,283 for the payment of other personal emoluments in the year under review bringing the total captured expenditure for personal emoluments by the Judiciary to K643,216,567 - **See the table below**

#### Personal Emoluments

Year Grade	2025 Kwacha	2024 Kwacha
Super scale	1,166,650	
Salaries Div 1	116,637,812	155,223,696
Salaries Div 2	236,526,529	210,237,434
Salaries Div 3	203,282,293	128,639,587
<b>Sub Total (A)</b>	<b>557,613,284</b>	<b>494,100,717</b>
Other Personnel Emoluments	85,603,283	101,907,639
<b>Sub Total (B)</b>	<b>85,603,283</b>	<b>101,907,639</b>
<b>Grand Total</b>	<b>643,216,567</b>	<b>596,008,356</b>

## NOTES TO THE FINANCIAL STATEMENTS

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

The use of goods and services comprises expenditure incurred on administrative activities, which includes K8,070,657 related to the acquisition of a new case management system. As the project is still in the development phase, the system has not yet met the criteria for capitalization as an intangible asset and is therefore included in the current period's expenses.

Expenditure Details	2025 Kwacha	2024 Kwacha
Office Running Cost	12,975,976	14,233,356
Building Repairs and Maintenance	1,403,832	1,216,304
Plant, Machinery and Vehicle Cost	20,399,626	15,344,022
Other Administrative Costs	34,776,875	45,834,966
Requisites	1,983,132	3,530,687
Service	63,689,521	87,722,092
Travel expenses	38,890,490	41,850,496
Other Cost	20,251,296	1,103,703
<b>Grand Total</b>	<b>194,370,746</b>	<b>210,835,626</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:

Description	2025 Kwacha	2024 Kwacha
AUC-Other Buildings	32,834,075	22,619,783
Motor Vehicle	4,870,800	2,000,000
Furniture & Fittings	1,984,391	586,500
Plant & Machinery		
Office Equipment	18,045,014	9,204,591
Electrical & Electronic Equipment	1,603,100	206,420
Earth Moving Machines	27,343	
<b>Grand Total</b>	<b>59,364,723</b>	<b>34,617,295</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 received external assistance for capacity building by child victims and witness and made payments as detailed below:

Expenditure details	2025 Kwacha	2024 Kwacha
Juvenile Child Justice	2,005,689	1,572,212
<b>Grand Total</b>	<b>2,005,689</b>	<b>1,572,212</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:

Details	2025 Kwacha	2024 Kwacha
Demand deposits	12,654,874	47,069,676
<b>Total Balance</b>	<b>12,654,874</b>	<b>47,069,676</b>

#### a) Cash on hand

Judiciary did not have Cash on Hand or Petty Cash.

#### b) Demand Deposits – Bank Balances

The figure below was reconciled bank balances as at the 31<sup>st</sup> December 2025.:

Refer to **Appendix 6**

## NOTES TO THE FINANCIAL STATEMENTS

Details	2025 Kwacha	2024 Kwacha
Various Banks	12,654,874	47,069,676
<b>Total Balance</b>	<b>12,654,874</b>	<b>47,069,676</b>

The difference between cash at the end of 2024 and cash at the beginning of the year 2025 amounting to K42,405,113 is as a result of the Single Treasury Account balance mopped by Ministry of Finance and National Planning.

### Opening Balance Adjustment – January 2025.

Opening Balance Adjustments	
Details	2025 Kwacha
Cash at the end of Year December 2024	47,069,676
Funds Mopped	41,292,024
<b>Bank Balance as at 1st January-2025</b>	<b>5,777,652</b>

### c) 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 19<sup>th</sup> December 2023. 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	-	-	-
External Assistance	-	-	-
Other	<u>6,185,904</u>	<u>-</u>	<u>6,185,904</u>
<b>TOTAL RECEIPTS</b>	<u>6,185,904</u>	<u>-</u>	<u>6,185,904</u>
<b>PAYMENTS</b>			
Personal Emoluments	-	-	-
Use of goods and services	-	12,685,904	12,685,904
Financial Charges	-	-	-
Social benefits	-	-	-
Non-financial assets acquisition	-	(6,500,000)	(6,500,000)
Financial Assets	-	-	-
Other payments	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>	<u>-</u>	<u>6,185,904</u>	<u>6,185,904</u>

### b) Budget Variances

#### i) Funding from the Treasury

Judiciary received funding from the Treasury amounting to K933,240,180 compared to the Budget of K939,426,863 representing a positive variance of 99%.

#### ii) Personal Emoluments

Judiciary planned to spend K643,216,615 on other personal emoluments but used K643,216,567 resulting in a 0.02% variance.

#### iii) Use of Goods and Services

Judiciary planned to spend K194,482,119 on use of goods and services but spent K194,370,746 resulting in 0.05% adverse variance.

#### iv) Non-Financial Assets

Judiciary planned to spend K64,458,392 on non-financial assets acquisition but spent K59,364,723 resulting in 8 % adverse variance.

## NOTES TO THE FINANCIAL STATEMENTS

### v) Other Payments

The other payments are payments that were made to Judicial Service Commission and Council of Law Reports, Judicial clinic and Judicial Training which Judiciary planned to spend K31,083,832 but spent K29,988,363 resulting in a variance of 4%.

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

Judiciary had property, plant and Equipment valued at K59,364,723 during the year

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

	Kwacha K'000	Kwacha K'000	Kwacha K'000	Kwacha K'000	Kwacha K'000	Kwacha K'000	Kwacha K'000
Details	Land and Buildings	Motor Vehicles	Furniture	Plant & Machinery	Office Equipment	Electrical & Electronic Equipment	Total
Opening balance	22,620	47,799	34,248	872	27,044	2,319	134,902
Additions	32,834	4,871	1,603	27	18,045	1,984	59,365
Revaluation							-
Re-classification	-	-	-	-			-
Disposal	-	-	-	-			-
Closing balance	55,454	52,670	35,851	900	45,089	4,304	194,267

### 16. Investments

Judiciary did not have any investments in other entities to warrant disclosure during the year 2025.

### 17. Administered Transactions

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

Details	2025 Kwacha	2024 Kwacha
ZRA Cash on 01/01/2025		
ZRA Cash collected for the period	25,872,688	31,725,399
Less transferred to ZRA	25,872,688	31,725,399
ZRA cash on 31st December 2025	-	-

## NOTES TO THE FINANCIAL STATEMENTS

### 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	K76,599,296.22
------------------------	----------------

Number of persons	78
-------------------	----

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

#### 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	K3,479,551
------------------------	------------

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-JSS13 to Super Scale.

## NOTES TO THE FINANCIAL STATEMENTS

### 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.

Description	2025	2024
	Kwacha	Kwacha
Balance b/d	212,734	
Direct Transfer(DCT) No 1	1,802,156	1,454,807
Direct Transfer(DCT) No 2		335,050
Reimbursement	(9,201)	(217,644)
<b>Grand Total</b>	<b>2,005,689</b>	<b>1,572,213</b>

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

Judiciary benefitted from payments made by third parties under Head 21 as shown below:

Description	2025	2024
	Kwacha	Kwacha
Personnel Emoluments		1,720,681
Goods and Services		28,396,262
<b>Grand Total</b>		<b>30,116,943</b>

### 21. Grants

The Judiciary received grants and made payments to Judicial Service Commission and Council of Law Reports as follows:

#### Grants

Expenditure Details	2025	2024
	Kwacha	Kwacha
Judicial Service Commission	9,986,461	2,724,635
Council of Law reports	5,895,687	2,262,740
Judicial Clinic	6,110,395	
Judicial Training	7,995,820	
<b>Total</b>	<b>29,988,363</b>	<b>4,987,375</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 22. Clients 's Account.

The judiciary holds client's' account in trust of litigants. The Bank balances of the funds as 31<sup>st</sup> December 2025 as follows: **Refer to Appendix 8.**

Details	2025 Kwacha	2024 Kwacha
Client Bank Balances	118,687,357	96,960,757
<b>Total Balance</b>	<b>118,687,357</b>	<b>96,960,757</b>

### 23. Tuition and Salary Advances

During the period under review, the institution processed Salary and Tuition Advances amounting to K 3,298,543.35 (**Refer to Appendix 6**) and the figures of K3,298,543.35 for recoveries are included in the funding received of K5,056,808.85

Details	2025 Kwacha
Opening Balance as at 1st January 2025	406,058.51
Funding	5,056,808.85
Total Funds	5,462,867.36
Disbursements	3,298,543.35
Recoveries Year 2025	3,486,689.30
<b>Closing Balance as at 31st December 2025</b>	<b>2,164,324.01</b>

### 24. Outstanding Obligation

The following disclosures are made to provide additional information about the institution's financial commitments and potential obligations that are not recognized as liabilities in these cash-based financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Outstanding Commitments

As of the reporting date, the institution had the following significant outstanding obligations for which goods or services have been received but payment has not yet been made. These amounts will be recognized as expenses in the periods in which they are paid:

#### Good and Services

Expenditure Details	2025 Kwacha
Good & Services	26,299,418
Infrastructure Works	27,517,139
Rentals	1,019,772
Insurance	9,702,295
Service of Motor Vecheles	2,490,240
<b>Sub-Total</b>	<b>67,028,864</b>

### 2. Employee Benefits

The institution has obligations towards its employees for long-term benefits, including gratuity and pension commutation, as per its employment policies. The estimated present value of these future obligations, based on an internal assessment, is as per schedule below:

#### Employee Benefits

Expenditure Details	Description	2025 Kwacha
Gratuity & Leave Terminal	Separated Employees	33,441,702
Leave Terminal	Serving Employees	1,695,710
Commutation	Serving Employees	70,191,393
Settling Allowances	Serving Employees	13,811,656
Others	Serving Employees	3,425,623
<b>Sub-Total</b>		<b>122,566,084</b>
<b>GRAND TOTAL OBLIGATION</b>		<b>189,594,948</b>

### 25. Inventory

A physical inventory count was conducted as at 31 December 2025, resulting in a total inventory value of **K17,671,959.86 (refer to Appendix 9)**.

We hereby confirm that this count and valuation were performed exclusively to establish opening balances for the transition to **IPSAS Accrual Basis of Accounting**. As the financial statements for the year ended 31 December 2025 have been prepared on the Cash Basis of Accounting, this inventory valuation has **no impact** on the current year's reported financial position, surplus, or deficit

## APPENDICES TO THE FINANCIAL STATEMENTS

### Appendix 1 - Funding from the Treasury

Date	Slip No	Description	Kwacha Amounts
16.01.2025	3875	Funding For Operations	24,605,108.93
24.01.2025	3894	Funding For Grants	4,548,653.00
03.02.2025	3914	Funding For Operations	12,000,000.00
17.02.2025	3942	Funding For Operations	13,781,877.19
05.03.2025	3970	Funding For Grants	4,548,653.00
19.03.2025	3993	Funding For Operations	24,605,108.93
28.03.2025	4012	Funding For Operations	1,347,510.00
31.03.2025	4014	Funding For Grants	3,548,653.00
02.04.2025	4076	Funding For Grants	2,048,652.67
10.04.2025	4040	Funding For Operations	25,288,896.97
22.04.2026	4057	Funding For Operations	5,000,000.00
28.04.2025	4120	Funding For Grants	2,048,653.00
12.05.2025	4093	Funding For Operations	23,772,544.80
06.06.2025	4144	Funding For Operations	5,000,000.00
19.06.2025	4160	Funding For Operations	19,331,877.19
30.06.2025	4181	Funding For Grants	2,048,653.00
02.07.2025	4190	Funding For Operations	5,000,000.00
17.07.2025	4212	Funding For Operations	19,331,877.19
17.07.2025	4235	Funding For Grants	2,048,653.00
29.07.2025	4281	Funding For Operations	36,773,067.00
27.08.2025	4306	Funding For Grants	2,048,652.67
05.09.2025	4324	Funding For Operations	27,093,902.80
17.09.2025	4326	Funding For Operations	12,511,206.14
14.10.2025	4385	Funding For Operations	24,770,177.19
03.11.2025	4429	Funding For Grants	2,048,652.67
03.11.2025	4429	Funding For Operations	2,048,652.67
20.11.2025	4474	Funding For Operations	21,644,510.90
05.12.2025	4510	Funding For Grants	4,097,303.32
<b>Total Funding</b>			<b>332,941,497</b>

## APPENDICES TO THE FINANCIAL STATEMENTS

### Appendix 2 -Court Fees

These are fees that are generated through civil litigation.

Date	Funding Details	2025 Kwacha	2024 Kwacha
22.01.2025	Court Fees	9,269,234.00	8,019,200.00
04.05.2025	Court Fees	9,269,234.00	8,019,200.00
26.08.2025	Court Fees	12,724,372.64	8,019,200.00
20.10.2025	Court Fees	11,999,999.00	8,926,046.00
			3,843,290.00
			250,000.00
<b>Total</b>		<b>43,262,840</b>	<b>37,076,936</b>

### Appendix 3 -Other Personal Emoluments

Expenditure	2025 Kwacha
Other Wages	12,183,278
Rural Hardship	8,785
Commuted Overtime	9,894,097
Travelling on Leave	86,792
Risk Allowance	2,006,090
Contract Gratuity	7,073,328
Acting Allowance	142,394
Settling in Allowance	2,285,258
Utility Allowance	5,670,659
Honorium	2,161,336
Other Fixed Allowances	33,721,492
Transportation Cost	10,369,775
<b>Grand Total</b>	<b>85,603,283</b>

## APPENDICES TO THE FINANCIAL STATEMENTS

### Appendix 4 – Use of Goods and Services

Expenditure Details	2025 Kwacha
Office Material	6,427,226
Internet Charges	2,479,411
Postal Charges	4,924
Books, Magazines ,Newspapers, Informati	1,692,175
Rentals for Buildings	12,670,869
Water and Sanitation Charges	671,629
Electricity Charges	1,700,609
Maintenance Building	1,238,659
Maintenance Furniture	165,172
Secruity charges	54,800
Taxes,Rates & levies	274,617
Petrol, oil & lubricants.	4,412,964
Servicing Other Consumebles	7,845,408
Spares	416,143
Repairs	295,400
Tyres	36,560
Other maintance cost	4,500,000
Meal Allowances	23,705
Uniform allowances	12,150
Insurance - Other	20,213
Other Administrative Operating Costs	30,186,220
Other Purchases	1,889,124
Audit services	691,824
Advertising & Publicity	73,795
Transportation Allow	164,873
Accommodation Services	32,949,865
Court sessions	17,102,346
Conferences,seminars and Workshops	3,984,380
Other Services	12,071,286
Road,Rail & Air Fare	1,419,500
Allowances-Travel Expenses within Zamb	33,060,280
Petrol,Oil & Lubricants	7,393,151
Road,Rail & Air Fares Outside Zambia	3,023,482
Allowances Foreign	4,232,781
Visa Foregn	13,055
Workshops Seminar Conf	20,400
Subscriptions to Proffessional Bodies	1,151,748
<b>Grand Total</b>	<b>194,370,746</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 5 – List of Assets Acquired in the Year Ended 31<sup>st</sup> December 2025.**

***MOTOR VECHILE***

Description	Dates	Vendor	Amounts
Double Cab Hilux	6/27/2025	Toyata Zambia	1,100,000
Motor (Light Truck)	12/18/2025	Toyata Zambia	1,885,400
Motor (Light Truck)	12/18/2025	Toyata Zambia	1,885,400
		<b>TOTAL</b>	<b>4,870,800</b>

***ELECTRICAL & ELECTRONICS***

Description	Dates	Vendor	Amounts
18000 BTU Air Cone Unit	5/28/2025	Printshop	149,700
1200BTU Aircondition	10/7/2025	Blue Lihtium	16,900
24 Port Swich	11/6/2025	Accent Network	55,000
24 Port Swicth	12/17/2025	Accent Network	1,040,000
Uninterruptible Power Supply	12/17/2025	Accent Network	71,500
48 Port Access Swicth	11/6/2025	Accent Network	270,000
<b>TOTAL</b>			<b>1,603,100</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 5 – List of Assets Acquired in the Year Ended 31st December 2025**

*OFFICE EQUIPMENT*

Description	Dates	Vendor	Amounts
55" Television	12/22/2025	Printshop	20,000
55" Television	12/22/2025	Printshop	12,500
Hisense 65# TV	4/8/2025	Printshop	139,000
Cellula Phones	6/19/2025	Mobile city	57,027
Laptops Dell	12/31/2025	Accent Ltd	88,740
Laptops Dell	12/31/2025	Accent Ltd	88,740
Hisense 65" TV	4/8/2025	Nulink	60,500
Hp Laptops	4/15/2025	Accent Innovation	2,801,375
Scanner	6/27/2025	Kennway	40,900
Ustomised Bench Platform	6/28/2025	Aliko Investments	67,096
Desk top	7/28/2025	Office Store	37,500
Clour Printer	7/28/2025	Office Store	155,000
Shreder	7/28/2025	Office Store	21,500
Chairs	7/28/2025	Office Store	25,350
Filling Cabinet	8/19/2025	Office Store	47,200
Riso Duplicator	9/3/2025	Andtech	849,977
Apple Desk Top	9/18/2025	Andtech	169,880
Printer	9/18/2025	Andtech	31,856
Hp Printer	9/18/2025	Andtech	76,787
Bar Stools	9/25/2025	Printshop	12,250
Work Sation	9/25/2025	Printshop	61,500
3KW Solar Hybride Inventor	6/27/2025	Aliko Investments	164,000
Hp Printer	9/30/2025	Printshop	198,609
Bar Fridge	10/7/2025	Blue Lihtium	8,500
Pantum laser Printer	10/7/2025	Blue Lihtium	512,295
Hp Laptop Computer	10/7/2025	Printshop	59,300
Colour Printer	10/10/2025	Printshop	249,000
Shreder	10/16/2025	Printshop	62,261
Laptop Probook	10/16/2025	Printshop	66,000
Router	11/6/2025	Accent Network	1,070,174
Optical Transceiver	11/6/2025	Accent Network	102,000
Sub -Total (a)			7,458,914

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 5 – List of Assets Acquired in the Year Ended 31st December 2025.**

*OFFICE EQUIPMENT*

Description	Dates	Vendor	Amounts
Heavy Duty Copier	12/2/2025	Natkos	92,197
Digital Voice recoder	12/2/2025	Natkos	9,900
Destop	12/2/2025	The Printshop	20,543
Laptops	12/2/2025	The Printshop	51,960
Fridge 120Lts	12/4/2025	The Printshop	13,000
Filling Cabinet	12/4/2025	Aviva Premium Investment	33,000
36019 BTU Air Conditioner	12/15/2025	The Printshop	906,280
Split unit Air Conditioner	12/17/2025	The Printshop	275,000
12U Network Cabinet	12/17/2025	The Printshop	295,000
Optical Transceiver	12/17/2025	The Printshop	37,500
BTU Split Air Conditioner	12/17/2025	The Printshop	195,000
Optical Distributer	12/17/2025	Accent Network	218,309
Laptops	12/18/2025	Accent Network	1,747,235
Scanners	12/18/2025	Blue Lihtium	78,441
Binding Machine	12/18/2025	Accent Network	50,052
Projector	12/18/2025	Accent Network	192,444
Television Sets	12/18/2025	Accent Network	544,207
Network Printer	12/18/2025	Accent Network	972,975
Audio Recorders	12/18/2025	Accent Network	152,367
Network Printer	12/18/2025	Accent Network	878,696
Audio Recorders	12/18/2025	Accent Network	115,373
Scanners	12/18/2025	Blue Lihtium	449,576
Television Sets	12/18/2025	Accent Network	604,351
Photocopier	12/18/2025	Accent Network	361,512
Hp laser jet	12/31/2025	EK Emmanuel	2,940
Fridge	12/31/2025	Kaska	4,500
Network Printer	12/18/2025	Accent Network	396,912
<b>Sub -Total (b)</b>			<b>8,699,269</b>

## APPENDICES TO THE FINANCIAL STATEMENTS

### Appendix 5 – List of Assets Acquired in the Year Ended 31st December 2025

Description	Dates	Vendor	Amounts
Egonomic- chair	12/31/2025	Gift World Ltd	58,812
Executive chair	12/31/2025	Gift World Ltd	39,060
Bouquest chair	12/31/2025	Gift World Ltd	11,500
Pad lock	12/31/2025	Kajo	5,280
Swivel chair	12/31/2025	Kajo	440
Ex Swivel Chair	12/31/2025	Mikalile Tradings	22,590
Ordinary Ex Chair	12/31/2025	Mikalile Tradings	33,370
Non Swival Chair	12/31/2025	Mikalile Tradings	58,110
Locable metal filling cabinet	12/31/2025	Mikalile Tradings	36,130
low back non swivel chair	12/31/2025	The Printshop	45,000
upright fridge	12/31/2025	The Printshop	2,750
6 in Smart tv	12/31/2025	The Printshop	2,750
Wall clock	12/31/2025	The Printshop	12,750
Fabric notice board	12/31/2025	The Printshop	16,750
Locable metal filling cabinet	12/31/2025	The Printshop	52,250
Dressing mirror	12/31/2025	The Printshop	4,750
metal filling cabinet	12/31/2025	Mikalile Tradings	6,250
Executive office table	12/31/2025	Mikalile Tradings	55,100
Filling cabinet	12/31/2025	Mikalile Tradings	16,100
Executive office table	12/31/2025	Mikalile Tradings	24,300
round wall clock	12/31/2025	Statinary solutions	12,500
Canon IR 24251	12/31/2025	Helmz Trading	7,000
IP PRO 400G9 Tower	12/31/2025	Helmz Trading	201,037
Executive Highback chair	12/31/2025	Mikalile Tradings	17,070
Odinary executive table	12/31/2025	Mikalile Tradings	52,245
Visitors seat 3 seater	12/31/2025	Mikalile Tradings	34,045
Locable metal filling cabinet	12/31/2025	The Printshop	39,920
Ergotherap Chairs	12/31/2025	Office store	1,113,088
Visitors seat 3 seater	12/31/2025	Mikalile Tradings	7,980
<b>Sub -Total (c)</b>		<b>Sub -Total (c)</b>	<b>1,988,927</b>
<b>Grand Total</b>		<b>Grand Total</b>	<b>18,045,013</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 5 – List of Assets Acquired in the Year Ended 31<sup>st</sup> December 2025.**

***FURNITURE & FITTINGS***

<b>Description</b>	<b>Dates</b>	<b>Vendor</b>	<b>Amounts</b>
Conference Table	12/4/2025	Printshop	15,000
Swived Chairs	12/4/2025	Printshop	26,000
Executive Office Desk 2.0mtrs	12/4/2025	Printshop	53,814
Executive Chairs	12/4/2025	Printshop	72,000
Lockable Filling Cabinets	12/4/2025	Printshop	10,000
Office Tables Standard	12/4/2025	Printshop	87,500
Wooden Benches 2.5m	12/4/2025	Printshop	63,000
Magistrate Chairs	12/4/2025	Printshop	53,250
Double Door Cabinet	12/4/2025	Printshop	48,000
Visitors Chair Highback	12/4/2025	Printshop	92,820
Work Stationfor Two	12/4/2025	Printshop	18,820
Work Stationfor Two	12/4/2025	Printshop	34,713
Ordinary Table	12/31/2025	Printshop	25,839
Executive Tables	12/31/2025	Printshop	104,297
Executive Tables	12/31/2025	Printshop	46,332
Cabinet Stationery 2 door	12/31/2025	Printshop	80,000
Table Reception	12/31/2025	Printshop	37,935
Table Reception	12/31/2025	Printshop	37,935
Table Reception	12/31/2025	Printshop	26,500
Table Reception	12/31/2025	Printshop	10,000
Excutive Hatchback Swival	10/22/2025	Printshop	240,000
Mesh Visitors Chair	10/27/2025	Printshop	242,000
Office Chairs Exc	12/24/2025	Printshop	261,332
Office Chairs	9/25/2025	Printshop	101,375
Office Table	12/19/2025	The Printshop	69,800
Excutive Chair	12/19/2025	The Printshop	23,650
Excutive Chair	12/31/2025	Jaytrick funitures	7,495
Excutive Chair	12/31/2025	Jaytrick funitures	7,500
Pigeon hole	12/31/2025	The Office Store	7,500
		<b>Sub -Total (a)</b>	<b>1,904,406</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 5 – List of Assets Acquired in the Year Ended 31st December 2025**

***FURNITURE & FITTINGS***

Description	Dates	Vendor	Amounts
Office Chair	12/31/2025	The Office Store	7,500
Electric Fan	12/31/2025	The Office Store	5,665
Small Fridge	12/31/2025	The Printshop	8,500
Electric Fan	12/31/2025	The Office Store	1,890
Office Visitors Chair	12/31/2025	Kajo	4,450
Executive style chair	12/31/2025	Mikalile Tradings	4,990
Conference table	12/31/2025	Mikalile Tradings	4,990
swivel leather chair	12/31/2025	Mikalile Tradings	12,500
2 way work station	12/31/2025	Mikalile Tradings	10,000
Airport chair	12/31/2025	Natkos	19,500
		Sub -Total (b)	<b>79,985</b>
<b>Grand Total</b>		<b>Grand Total</b>	<b>1,984,391</b>

***EATH MOVING EQUIPMENT***

Description	Dates	Vendor	Amounts
Booster Pump	9/30/2025	Saro Agro Industry	27,343
		Total	<b>27,343</b>

***ASSET UNDER CONSTRUCTION***

Description	2025 Kwacha
Development Survey Fees	202,000
Rehabilitation & Maintenace	3,097,904
Rehabilitation Kabwata Flats	4,951,810
Construction CJ lodge	10,632,392
Construction of Court Buildings	13,949,969
<b>Total</b>	<b>- 32,834,075</b>

<b>GRAND TOTAL-ASSETS</b>	<b>59,364,723</b>
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## APPENDICES TO THE FINANCIAL STATEMENTS

### Appendix 6

#### Salary and Tuition Receipts and Payments

##### Receipts

Description	2025 Kwacha
Loan/Advances b/fwd	406,059
Salary Advances	613,524
Tuition Loans	4,037,226
<b>Grand Total</b>	<b>5,056,809</b>

##### Payments

Description	2025 Kwacha
Salary Advances	340,633
Tuition Loans	2,957,910
<b>Grand Total</b>	<b>3,298,543</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 7: Judiciary Account Closing Balances as at 31<sup>st</sup> December 2025.**

S/No	Account Name	Stations	Province	Bank	Account No	Bank Balances
1	Judiciary Expenditure	Lusaka Prov	Lusaka	Zanaco	0393658301202	123,548
2	Fees Corporate	Judiciary-HQ	Lusaka	Zanaco	0010303178005	220,044
3	Family Court	Judiciary-HQ	Lusaka	Zanaco	5856870300184	427,270
4	Constitutional Court	Judiciary-HQ	Lusaka	Zanaco	5365840300137	24,603
5	Commercial Court	Judiciary-HQ	Lusaka	Stanbic	9130003531159	63,584
6	Judiciary Fees	IRD-Lusaka	Lusaka	Zanaco	0434803300147	60,508
7	Court of Appeals	Lusaka Prov	Lusaka	Zanaco	9130000831895	22,288
8	Judiciary Expenditure	Sherifs Office	Lusaka	Zanaco	0393658301404	204,022
9	Law Reporting	Judiciary-HQ	Lusaka	Zanaco	0393658300693	1,352,721
10	Judiciary Fees	Judiciary-HQ	Lusaka	Zanaco	0393658303222	356,318
11	Judiciary Court Fees	Lusaka Fees	Lusaka	Zanaco	0393658300491	33,526
12	Judiciary Supreme	Judiciary-HQ	Lusaka	Zanaco	1044790300121	15,214
13	Judiciary Fees	Itezhi itezhi	Lusaka	Zanaco	1373771300122	6,773
14	Small Claims Account	Civic Center	Lusaka	Zanaco	1342702300152	14,287
15	Fees Accounts	Siavonga	Lusaka	Zanaco	1021937300181	5,015
16	Sherifs A/c	Siavonga	Lusaka	Zanaco	0534485300132	47
17	Fees Accounts	Kafue	Lusaka	Zanaco	0393658300895	60,929
18	Sherifs A/c	Kafue	Lusaka	Zanaco	0393658303626	26,190
19	Boma Fees	Boma	Lusaka	Zanaco	0393658303929	34,202
20	High Court Fees	Lusaka	Lusaka	Zanaco	0393658304232	86,220
21	Chongwe Local Fees	Chongwe	Lusaka	Zanaco	0060029639019	814
22	Chongwe Sub Fees	Chongwe	Lusaka	Zanaco	0060476697026	15,193
23	Judiciary Expenditure	Chinsali	Muchinga	Zanaco	0280551340002	573
24	Fees Local Courts	Chinsali	Muchinga	Zanaco	3105750432015	2,446
25	Fees Subordinate	Chinsali	Muchinga	Zanaco	0280810019048	7,697
			<b>Sub</b>			<b>3,164,031</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 7 – Judiciary Account Closing Balances as at 31<sup>st</sup> December 2025.**

S/No	Account Name	Stations	Province	Bank	Account No	Bank Balances
26	Judiciary	Mongu	Western	Zanaco	0393658301303	58,661
27	Fees Accounts	Fees Retention	Western	Zanaco	1749124500140	5,604
28	Mongu local	Local Court	Western	Zanaco	5194681300163	6,115
29	Station imprest	Senanga	Western	Zanaco	1274358300133	317
30	Shangombo 40%	Senanga	Western	Zanaco	5736197300139	2,700
31	Local Court	Sesheke	Western	Acces	0175723115024	8,473
32	Subordinate	Sesheke	Western	Acces	0170815377008	5,310
33	Kaoma Local	Kaoma	Western	Acces	0305730894017	3,532
34	Judiciary Local	Kaoma	Western	Acces	0301100491002	563
35	40% Imprest -	Lukulu	Western	Natsave	0214011761401	141
36	Kalabo Local	Kalabo	Western	Natsave	2150133942301	1,396
37	Kalabo	Kalabo	Western	Natsave	2151130472902	1,521
38	Judiciary	Ndola	C/bert-Ndola	Zanaco	0393658301097	47,577
39	Judiciary Fees	IRD Ndola	C/bert-Ndola	Zanaco	0072030000758	1,896
40	Judiciary	Kitwe	C/bert-Kitwe	Zanaco	1024437300278	443,390
41	Fees Subordinate	Chililabombwe	C/bert-Kitwe	Zanaco	7011287833017	-
42	Chililabombwe	Chililabombwe	C/bert-Kitwe	Zanaco	7011024754814	453
43	Chingola	Chingola	C/bert-Kitwe	Zanaco	5133671300190	-
44	Chingola Local	Chingola	C/bert-Kitwe	Zanaco	6021075300137	7,344
45	Judiciary	Kasama	Northern	Zanaco	0532868300129	32,860
46	40%	Kasama	Northern	Zanaco	1048327300138	1,270
47	40%	Kasama	Northern	Acces	0045755392016	3,507
48	40%	Kasama	Northern	Acces	3031038388302	6,248
49	40% Transit	Kasama	Northern	Indo Bank	0202020000061	521
50	40%	Luwingu	Northern	Natsave	3070115042001	2,204
51	40%	Mpulungu	Northern	Acces	0290873842006	1,009
52	40%	Mbala	Northern	Acces	0215882660017	1,169
53	40%	Mporokoso	Northern	Natsave	3091716236401	607
54	40%	Kaputa	Northern	Natsave	3020116096801	1,023
55	60% transit	Kasama	Northern	Acces	0202020000062	2,578
56	Judiciary 60%	Kaputa	Northern	Natsave	3020118809601	6,487
57	High Court 40%	Kasama	Northern	Zanaco	5981229300132	104
58	40%	Chilubi	Northern	Natsave	3141016339801	408
<b>Sub Total</b>						<b>654,990</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 7 – Judiciary Account Closing Balances as at 31<sup>st</sup> December 2025.**

S/No	Account Name	Stations	Province	Bank	Account No	Bank Balances
59	Expenditure	Solwezi	Northwestern	Zanaco	0530569300196	141,918
60	High court Fees	Solwezi	Northwestern	Zanaco	0530569300297	3,856
61	Sheriff Fees	Kabompo	Northwestern	Access	0193100926024	944
62	Local Court Fees	Solwezi	Northwestern	Zanaco	5489196300176	7,012
63	Expenditure	Zambezi	Northwestern	Natsave	3131114171101	10,512
64	Expenditure	Kasempa	Northwestern	Natsave	3041528438101	2,506
67	Expenditure	mufumbwe	Northwestern	Access	0170110000068	2,450
68	Local Court	Mwinilunga	Northwestern	Access	0181858051002	5,939
69	Sub Court Fees	Livingstone	Southern	Zanaco	1010256233015	240
71	Livingstone Exp	Livingstone	Southern	Zanaco	4435894300169	132,251
72	Livingstone	Livingstone	Southern	Zanaco	0110241251016	464
73	High Court Fees	Livingstone	Southern	Zanaco	0393658303020	190
75	IRD Fees Account	Livingstone	Southern	Zanaco	5878975300182	20
76	Judiciary	Kalomo	Southern	Access	0100840105008	7,246
77	Local Court Fees	Kalomo	Southern	Access	0100101743004	15,582
79	Surbordinate Court	Choma	Southern	Zanaco	0500772300131	1,851
80	Local Court Fees	Choma	Southern	Zanaco	1047435300161	5,427
81	Monze Court Fees	Monze	Southern	Zanaco	0393658301707	8,465
83	Surbordinate Court	Mazabuka	Southern	Zanaco	1084466300196	47,581
84	Local Court Fees	Mazabuka	Southern	Zanaco	1298328300135	-
85	Surbordinate Court	Namwala	Southern	Zanaco	1025219300134	4,506
87	Local Court Fees	Namwala	Southern	Zanaco	0537710300154	18,500
88	Sinazongwe	Sinazongwe	Southern	Zanaco	5324859300102	26,031
89	Local Court Fees	ZIMBA	Southern	Indo Bank	0292020000110	9,419
91	Namalundu Local Court Fees	Chikankata	Southern	Zanaco	5505252300150	352
92	Local Court Fees	Itezitezi	Southern	Zanaco	1034742300190	160
			<b>Sub Total</b>			<b>453,422</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 7 – Judiciary Account Closing Balances as at 31<sup>st</sup> December 2025.**

S/No	Account Name	Stations	Province	Bank	Account No	Bank Balances
93	Judiciary	Kabwe	Central	Zanaco	1022611300136	134,288
94	Judiciary Court	Kabwe	Central	Zanaco	5076930300129	3,159
95	Judiciary Fees	Mumbwa	Central	Zanaco	0395825418012	5,008
96	Local court fees	Mumbwa	Central	Zanaco	0393658300491	1,262
97	Fees Accounts	Sub Court	Central	Zanaco	5076930300230	5,325
98	Fees Accounts	Local Courts	Central	Zanaco	5076930300331	2,032
99	Fees Accounts	Mkushi	central	Zanaco	1045097300168	1,749
100	Sherifs Serenje	Serenje	Central	Zanaco	0111858347019	1,279
101	Local court fees	Serenje	Central	Zanaco	0110201848002	1,907
102	Fees Accounts	Kapri Mposi	Central	Zanaco	1070096300119	2,288
103	Chisamba Sub	Chisamba	Central	Zanaco	5824965300159	470
104	Judiciary	Chipata	Eastern	Zanaco	0056758700163	547,985
105	Fees Accounts	High Court	Eastern	Zanaco	0567587300264	7,267
106	Petauke Fees	Petauke	Eastern	Zanaco	0569300300157	14,957
107	Petauke Fees	Petauke	Eastern	Zanaco	5887822300168	13,078
108	Katete Fees	Katete	Eastern	Access	0160462235003	42,776
109	Lundazi Fees	Lundazi	Eastern	Zanaco	1163242300159	1,231
110	Chadiza Fees	Chipata	Eastern	Zanaco	1394509300136	1,184
111	Nyimba Fees	Nyimba	Eastern	Indo	0152020000079	3,261
112	Chipata Local	chipata	Eastern	Zanaco	1900315300180	32,352
113	Chama	Chama	Eastern	Natsave	2010124339601	27,475
114	Fees Accounts	Samfya	Luapula	Access	0120494453017	29,592
115	Judiciary	Mansa	Luapula	Zanaco	0530165300149	1,075,494
116	Fees Accounts	Kawanbwa	Luapula	Zanaco	13741128300119	29,317
117	Nchelenge Fees	Nchelenge	Luapula	Natsave	0530165300452	50,612
118	Mwense Fees	Mwense	Luapula	Access	0530165300351	27,552
119	Mansa Fees	Mansa	Luapula	Zanaco	0530165300250	18,973
120	Judiciary	In SAP	Lusaka	In SAP	0009999999999	3,755,220
121	Treasury	TSA A/c	Lusaka	TSA A/c	0999999999999	2,544,562
			Sub Total			8,381,655
			Grand Total			12,654,874

APPENDICES TO THE FINANCIAL STATEMENTS

Appendix 8 – Clients’ Account Closing Balances as at 31<sup>st</sup> December 2025.

No .	Station	Bank A/c Number	Bank Name	Branch	Bank Balance (K)
1	<b>Lusaka Province</b>				
	Lusaka Magistrate Complex	006041712519	ATLASMARA	LONGARCRES	13,629,060
	High court clients	0060417125017	ATLASMARA	LONGARCRES	22,381,537
	Kafue Sub Court	0393658303525	ZANACO	KAFUE	703,271
	Chongwe Sub Court	0060476697015	ATLASMARA	CHONGWE	339,316
	Luangwa Sub Court	40710065448018	INVESTTRUST	LUANGWA	-
	Siavonga Sub Court	0534213300109	ZANACO	SIAVONGA	267,226
	Itezhi Tezhi Sub Court	0137374730197	ZANACO	IIEZHITEZHI	244,233
	Small Claims Clients	9130001188635	STANBIC	ARCADES	1,255,358
	IRD-Clients	1032768300175	ZANACO	MOF	1,762,657
	Sherifs of Zambia	0913002128148	ZANACO	MOF	5,556,451
	Judiciary Trust Account	0064171260018	ATLASMARA	LONGARCRES	1,481,905
	Commercial Court	9130003538994	STANBIC	CORPORATE	22,298,080
	<b>Subtotal 1</b>				<b>66,674,532</b>
2	<b>Copperbelt Province</b>				
	Chingola Subordinate Court	1572825300115	ZANACO	CHINGOLA	1,827,154
	Chililambowe Subordinate Court	7011287833017	INVESTTRUST	CHILILAMBOWE	55,992
	Kitwe Subordinate Court	1559785300154	ZANACO	KITWE BUSINESS CENTRE	5,208,604
	Kitwe High Court	1559785300125	ZANACO	KITWE BUSINESS CENTRE	6,886,209
	Small Claims Clients	9130001064898	STANBIC	KITWE BUSINESS CENTRE	209,739
	Kalulushi Sub Court	0551498300183	ZANACO	KALULUSHI	345,267
	Chambishi Sub Court	0035957279015	ZANACO	CHAMBISHI	21,762
	Ndola High Court	0426480300124	ZANACO	NDOLA BUSINESS CENTRE	3,324,078
	Ndola Subordinate Court	1701070300117	ZANACO	NDOLA BUSINESS CENTRE	5,414,398
	Ndola Industrial Relations	0392907301435	ZANACO	NDOLA BUSINESS CENTRE	105,190
	Ndola Small Claims	9130001075059	STANBIC	NDOLA	353,701
	Mufulira Subordinate Court	0392907301536	ZANACO	MUFULIRA	1,967,513
	Luanshya Subordinate Court	0407124300233	ZANACO	LUANSHYA	1,747,116
	Mpongwe Sub Court	5745102300162	ZANACO	LUANSHYA	180,648
	<b>Subtotal 2</b>				<b>27,647,371</b>

APPENDICES TO THE FINANCIAL STATEMENTS

Appendix 8 – Clients’ Account Closing Balances as at 31<sup>st</sup> December 2025.

No.	Station	Bank A/c Number	Bank Name	Branch	Bank Balance (K)
3	<b>Muchinga Province</b>				
	Chinsali Sub Court	0280810019004	ATLAS MARA	CHISALI	368,620
	Mpika Sub Court	0039368302818	ZANACO	MPIKA	917,744
	Isoka Sub Court	0270880129005	ATLAS MARA	ISOKA	191,430
	Nakonde Sub Court	0200894280019	ATLAS MARA	NAKONDE	359,565
	<b>Subtotal 3</b>				<b>1,837,359</b>
4	<b>Eastern Province</b>				
	Chipata High Court	0393658302313	ZANACO	CHIPATA BUSINESS CENTRE	537,853
	Chipata Sub Court	0393658302111	ZANACO	CHIPATA BUSINESS CENTRE	1,491,251
	Petauke Sub Court	0569305300105	ZANACO	PETAUKE	658,172
	Katete Sub Court	0160462229000	ATLASMARA	KATETE	
	Nyimba Sub Court	0152020000104	INDO	NYIMBA	164,856
	Lundazi Sub Court	0538414300185	ZANACO	LUNDAZI	229,135
	Chadiza Sub Court	0393658302212	ZANACO	CHADIZA	334,221
	Chama Sub Court	2010127528601	NATSAVE	CHAMA	24,331
	<b>Subtotal 4</b>				<b>3,439,819</b>
5	<b>Northern Province</b>				
	Luwingu Sub Court	3071728597801	NATSAVE	LUWINGU	55,840
	Kasama Sub Court	0393658301909	ZANACO	KASAMA	798,217
	Mpolokoso Sub Court	3091701997001	NATSAVE	MPOROKOSO	61,088
	Mpulungu Sub Court	0290874118005	ATLASMARA	MPULUNGU	111,990
	Mbala Sub Court	0215882660028	ATLASMARA	MBALA	169,488
	Kaputa Sub Court	3021102089901	NATSAVE	KAPUTA	7,371
	Chilubi Sub Court	3140116591801	NATSAVE	CHILUBI	1,014
	<b>Subtotal 5</b>				<b>1,205,008</b>
	<b>Grand SubTotal (A)</b>				<b>100,804,089</b>

APPENDICES TO THE FINANCIAL STATEMENTS

Appendix 8– Clients’ Account Closing Balances as at 31<sup>st</sup> December 2025.

No.	Station	Bank A/c Number	Bank Name	Branch	Bank Balance (K)
6	<b>Central Province</b>				
	Legal Aid Imprest (High Court)	0039207301637	ZANACO	KABWE	682,940
	Magistrate General Account (Kabwe Subcourt)	0010223300129	ZANACO	KABWE	1,443,052
	Resident Magistrate	5519570300196	ZANACO	KAP RIMP OSHI	514,925
	Mkushi General Court	9130002584038	ZANACO	MKUSHI	264,821
	Serenje General Court	0110858292018	ATLASMARA	SERENJE	261,791
	Chisamba Sub Court	0393658300996	ZANACO	CHISAMBA	296,190
	Mumbwa Sub Court	0395825418023	ATLASMARA	MUMBWA	443,241
	<b>Subtotal 7</b>				<b>3,906,960</b>
7	<b>Western Province</b>				
	High Court Third Party	1142050300133	ZANACO	MONGU	124,800
	Judiciary Third Party-Subcourt	1090124300145	ZANACO	MONGU	597,131
	Resident Magistrate	0393658302515	ZANACO	SENANGA	247,895
	Resident Magistrate	0170815196003	ATLASMARA	SESHEKE	49,218
	Magistrate Third Party	0300101760008	ATLASMARA	KAOMA	220,561
	Resident Magistrate	0214011761202	ATLASMARA	LUKULU	81,347
	Kalabo Subordinate Magistrate	2150130472901	NAISAVE-KALABO	KALABO	188,126
	Shangombo Resident Magistrate	5736197300240	ZANACO	SENANGA	26,340
	<b>Subtotal 8</b>				<b>1,535,418</b>
8	<b>Northwestern Province</b>				
	High Court Clients High Court	0225802241011	ACCESS BANK	SOLWEZI	145,480
	Resident Magistrate Clients'	0393648403858	ZANACO	SOLWEZI	2,435,760
	Resident Magistrate Clients'	0110411082001	NATSAVE	ZAMBEZI	247,719
	Resident Magistrate Clients'	0393658303323	ZANACO	KASEMPA	93,734
	Resident Magistrate Clients'	0800000062774	ACCESS BANK	MFUMBWE	47,749
	Resident Magistrate Clients'		ACCESS BANK	MWINILUNGA	136,504
	Resident Magistrate Clients'	0191100923008	ACCESS BANK	KABOMPO	64,959
	<b>Subtotal 8</b>				<b>3,171,905</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 8 – Clients’ Account Closing Balances as at 31<sup>st</sup> December 2025.**

No.	Station	Bank A/c Number	Bank Name	Branch	Bank Balance (K)
9	<b>Southern Province</b>				
	Livingstone Sub Court	0608289300112	ZANACO	LIVINGSTONE	1,161,142
	Livingstone High Court	0608290300121	ZANACO	LIVINGSTONE	1,358,295
	Choma Sub Court	0500822300193	ZANACO	CHOMA	364,816
	Monze Sub Court	0393658301808	ZANACO	MONZE	560,493
	Mazabuka Sub Court	0488571300126	ZANACO	MAZABUKA	706,457
	Kalomo Sub Court	0100101397009	ATLASMARA	KALOMO	305,824
	Namwala Sub Court	0537697300134	ZANACO	NAMWALA	49,140
	Sinazongwe Sub Court	5324838300107	ZANACO	SINAZONGWE	224,649
	<b>Subtotal 9</b>				<b>4,730,817</b>
10	<b>Luapula Province</b>				
	Mansa High Court	5078311300142	ZANACO	MANSA	221,833
	Mansa Sub Court	0393658302919	ZANACO	MANSA	559,432
	Mwense Sub Court	0150100000600	ACCESS	MWENSE	75,290
	Samfya Sub Court	0120843119016	ATLASMARA	SAMFYA	138,855
	Kawambwa Sub Court	5641563300190	ZANACO	KAWAMBWA	76,903
	Nchelenge Sub Court	0407124300132	ZANACO	Nchelenge	209,412
	Kawambwa Sub-Old Inactive	0393654302010	ZANACO	MANSA	11,880
	<b>Subtotal 10</b>				<b>1,293,605</b>
	<b>Grand SubTotal (B)</b>				<b>14,638,707</b>
	<b>Grandtotal</b>				<b>118,687,357</b>

**APPENDICES TO THE FINANCIAL STATEMENTS**

**Appendix 9 – Inventory Closing Balances as at 31<sup>st</sup> December 2025**

No.	Category of Stock	Total Qty	Unit of Measure	Valuation
1	Office Stationary	219,954	Each	3,569,834
2	Personnel Care, Cleaning and Tre	9,818	Each	630,876
3	ICT Consumables(Toners)	1,138	Each	4,411,826
4	Office Resfreshments & Supplies	1,692	Case	320,316
5	Maintenance & Equipment	728	Each	313,015
6	Fuel & Lubricants	14,191	Litres	393,228
7	Office Equipment	297	Each	6,167,223
8	IT & Equipment	28	Each	150,400
9	Energy Source	972	Each	29,192
10	Accessories	18	Each	2,160
11	Furniture	270	Each	1,432,500
12	Personnel Protective Equipments	160	Each	50,720
13	Clothing	160	Each	158,080
14	Kichen ware	25	Each	2,345
15	Paints and Tools	29	Each	6,014
16	Branded & Printed Materials	2	Each	4,850
17	Other Usables	10	Each	8,190
18	Electricals	122	Each	21,190
<b>GRAND TOTAL</b>				<b>17,671,959.86</b>