



# ANNUAL REPORT 2020

**ACRONYMS**

e-GP System	Electronic Government Procurement System
ICT	Information Communication Technology
GRNs	Goods Received Notes
LPOs	Local Purchase Order
PEs	Procuring Entities
PPA	Public Procurement Act
PPR	Public Procurement Regulations
PRs	Purchase Requisitions
PU	Procurement Unit
SD	Solicitation Document
ZPPA	Zambia Public Procurement Authority

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## 1.VISION , MISSION STATEMENT AND COREVALUES

### VISION STATEMENT

To create a conducive public procurement environment that enhances the confidence of stakeholders.

### MISSION STATEMENT

To regulate public procurement in order to promote compliance and obtain value for money.

### SHARED COREVALUES

In regulating public procurement in Zambia, the Authority shall uphold its shared core values of fairness, accountability, integrity, mutual respect, transparency, confidentiality, professionalism and excellence. The meaning of the values is provided below:

Shared Core Values	Interpretation
Fairness	We shall endeavor to be impartial and treat all stakeholders the same without discrimination or favoritism.
Accountability	We shall acknowledge responsibility and be accountable to stakeholders for our actions.
Integrity	We shall be honest and maintain zero tolerance to corruption in our dealings with stakeholders and fulfilling our mandate.
Mutual respect	We shall treat stakeholders with courtesy, politeness and kindness.
Transparency	We shall endeavor to act in an open and predictable manner in our dealings with stakeholders.
Confidentiality	We shall always safeguard confidential information.
Professionalism	We shall demonstrate competence and ethical behaviour in the execution of our duties.
Excellence	We shall endeavour to be outstanding in the execution of our duties.

## 1. CHAIRPERSON'S STATEMENT



On behalf of the Board of the Zambia Public Procurement Authority (ZPPA),

I am honored to present the Annual Report and audited Financial Statements for the year ending 31st December, 2020.

Globally public procurement involves huge amounts of public expenditure, in Zambia, public procurement accounts for 15 per cent of the Gross Domestic Product. It is therefore, important to monitor and regulate public procurement and enhance financial governance, transparency and accountability.

The Government is determined to have a public procurement system that promotes value for money and full participation of citizen suppliers. In that regard, the Government presented the Public Procurement Bill in Parliament in 2020. The Public Procurement Act (PPA) was revised in order to strengthen enforcement mechanisms, incorporate international best practice in public procurement and address issues that were not provided for in the PPA. Furthermore, the revised PPA will provide for among other issues, price benchmarking through publication of quarterly market prices, price reasonableness analysis, mandatory usage of the Electronic Government Procurement (e-GP) System and capping of contract variations to a maximum of 25% of the original contract price.

ZPPA plays a critical role in driving Zambia's economic development through procurement regulation and promoting best practices in public procurement. In a bid to enhance integrity, fairness and public confidence in the procurement process, the Authority continued rolling out the e-GP System. In addition, ZPPA developed a policy that will provide the governance framework for the implementation and rollout of the e-GP system. Furthermore, ZPPA launched the standard solicitation document for framework agreements for the procurement of goods and services in January, 2020.

Finally, I would like to take this opportunity to appreciate the exceptional effort and unwavering commitment of management and staff in implementing ZPPA's mandate in 2020. I am confident that ZPPA will continue to deliver on its mandate of advancing a public procurement system that is transparent, efficient and fair. Furthermore, I would like to thank my fellow board members and the members of the committees of the board for their dedication throughout the year 2020.

Honourable Dr. Bwalya K.E. Ng'andu, MP  
**Minister of Finance and Board Chairperson**

### 3. DIRECTOR GENERAL'S STATEMENT



The Zambia Public Procurement Authority (ZPPA) is a regulatory body established under the Public Procurement Act No.8 of 2020. Pursuant to this Act, the Authority is charged with the responsibility of regulating public procurement. The other responsibilities are , standard setting, compliance and performance monitoring, professional development and information management and dissemination in the field of public procurement.

During the period under review, a number of strategic activities were undertaken by the Authority that included compliance and capacity assessments, procurement audits, contract monitoring, capacity building and training of staff in the procuring entities (Pes), training of bidders and review of various reports in line with its mandate as prescribed by the Public Procurement Act No.8 of 2020. ZPPA continued to roll out the Electronic Government Procurement (e-GP) system in the year 2020 and the results of the roll out are as follows:

- one hundred and forty-six (146) procuring entities out of five hundred and fifteen (515) PEs, registered as users on the system as at December 31, 2020;
- the total number of suppliers registered on the system was thirty-four thousand, seven hundred and nine 34, 709 by December 31, 2020;
- out of sixty -five (65) procuring entities assessed for e-GP readiness, forty-six (46) met all the requirements while nineteen (19) did not;
- the Helpdesk interacted with a total of nine thousand, four hundred and eighty-six (9, 486) suppliers/bidders and provided tutorials on online bid submission and supplier registration; and
- five thousand eight hundred and ninety-five (5, 895) suppliers were registered in 2020 indicating an increase of 373 in numbers compared to the previous year in which five thousand five hundred and twenty-two (5,522) registered on the system.

In the year 2020, ZPPA collaborated with other stakeholders in order to enhance mechanisms for sharing information in procurement processes in the public sector and to curb malpractices. The Authority facilitated on procurement related topics at various workshops organized by stakeholders. A total of one thousand, one hundred and forty-five (1,145) participants from various institutions participated in such programmes. Furthermore, the Authority signed a memorandum of understanding with Zambia Statistics Agency to collaborate on the collection of market price data for commonly procured items in the public sector and other information of public interest.

I wish to convey special gratitude to the Board Committees and Board of Directors for their continued support and strategic guidance which is essential to the organization in fulfilling its mandate.

Furthermore, ZPPA is grateful for the technical and financial support that it has received from the various cooperating partners and the steady allocation of the grant from the Treasury.

Lastly, I would like to thank staff for their hard work, and dedication in executing the mandate of ZPPA.

Idah C. Chella (Mrs)  
**Director General**

#### 4. CORPORATE GOVERNANCE STRUCTURE – BOARD OF DIRECTORS



**Hon Dr. Bwalya K.E. Ng'andu**  
*Board Chairperson*



**Hon. Ronald Chitotela**  
*Board Member*



**Hon. Christopher Yaluma**  
*Board Member*



**Hon. Vincent Mwale**  
*Board Member*



**Mr. Christopher Mvunga**  
*Board Member*



**Mr. Likando Kalaluka, SC**  
*Board Member*



**Dr. Simon Miti**  
*Board Member*



**Mr. Mukuli Chikuba**  
*Board Member*



**Ms. Agness Musunga**  
*Board Member*



**Mr. Mushuma Mulenga**  
*Board Member*



**Mr. Richard Chizyuka**  
*Board Member*



**Mrs. Idah C.Chella**  
*Ex officio*

## 4.1 Board of Directors

The Authority is governed by a Board of Directors which is composed of thirteen (13) part-time members appointed in accordance with the provisions of Paragraph 1(2) of the first schedule to the Public Procurement Act No. 12 of 2008. Subject to the provisions of the Public Procurement Act, a member of the Board holds office for a period of three (3) years from the date of appointment and may be re-appointed for a further period of three (3) years. The Board is responsible for the overall stewardship of the Authority in accordance with corporate governance principles. It oversees the Authority's discharge of its duties and monitors its governance framework, policies, procedures and practices. Further, it is responsible for ensuring that the Authority has appropriate controls and systems in place to effectively execute its mandate as a regulator of public procurement. The Board is ultimately accountable and responsible for the performance of the Authority.

## 4.2 Board Committees

In carrying out its functions, the Board constituted three (3) committees which meet on a quarterly basis to review submissions from management before submission to the Board for final approval.

### 4.2.1 Technical Committee

The Terms of Reference for the Technical Committee include the following:

- (i) to review and monitor the execution of the Authority's mandate as reflected in the Public Procurement Act, Public Procurement Regulations and Strategic Plan;
- (ii) to review and monitor technical policies that relate to the performance and implementation of strategic activities of the Authority;
- (iii) to assess the effectiveness of tools, procedures and methods that are used by the Authority in the execution of its mandate and recommend changes in order to improve compliance monitoring, audit mechanisms, capacity building and advisory services in public procurement; and
- (iv) to recommend changes to the Public Procurement Act and Public Procurement Regulations.

### 4.2.2 Finance and Administration Committee

The Terms of Reference for the Finance and Administration Committee include the following:

- (i) to review and recommend the approval of budgets, annual work plans and audited financial statements for the Authority;
- (ii) to consider and approve the appropriateness of accounting policies and whether they are prudent and consistent with prior practice, and comply with legal requirements;
- (iii) to review and recommend an appropriate organisational structure for the Authority commensurate with its mandate; and
- (iv) to ensure that management implements strategies and policies that are approved by the Board from time to time.

### 4.2.3 Audit and Risk Committee

The Terms of Reference for the Audit and Risk Committee include the following:



- (i) to review the scope of internal audit and audit plan;
- (ii) to review significant matters reported by the auditors; (internal and external) and the cooperation and coordination between them;
- (iii) to review systems of internal controls and risk management to ascertain their adequacy and effectiveness; and
- (iv) to review audit reports by ensuring that management is taking appropriate corrective actions in a timely manner to address weaknesses and other lapses identified by both internal and external auditors.

**Note:** Appendices 1, 2 and 3 indicate names of the Board Committee members during the year 2020.

#### 4.2.4 Board and Board Committee Meetings

The Board Committees are required to meet at least once in every quarter. During the period under review, the Technical Committee, Audit and Risk Committee and Finance and Administration Committee held four (4) meetings respectively.

The Public Procurement Act provides that the Board shall meet at least once in every three months for the transaction of business relating to the Authority. In 2020, four (4) regular meetings of the Board were held.

**Table 1: Board meetings**

Details	Targets	Actuals	Number of Meetings
Quarter 1	1	1	1
Meeting Quarter 2	1	1	1
Meeting Quarter 3	1	1	1
Meeting Quarter 4	1	1	1
Meeting Total	4	4	4

**Table 2: Committee meetings**

Committee	Target	Number of Meetings
Technical	4	4
Finance and Administration	4	4
Audit and Risk	4	4

**4.3 EXECUTIVE MANAGEMENT**



**Mrs. Idah C. Chella**  
*Director General*



**Ms. Mwaka Ndhlovu**  
*Board Secretary*



**Mr. Kelvin Shamizhinga**  
*Director - HR and Administration*



**Mr. Belia Mulenga**  
*Director - Finance*



**Mrs. Vida Kamanya**  
*Director - Compliance Monitoring*



**Ms. Ethel Nunkwe**  
*Manager-eGP*



**Mrs. Emily Mwenda**  
*Manager- Internal Audit*



**Mr. Mathew Lusambo -**  
*Manager- ICT*

## PUBLIC PROCUREMENT REGULATION

### 5.1 COMPLIANCE MONITORING DEPARTMENT

Compliance Monitoring is one of the key functions of the Authority in regulating public procurement especially following the decentralisation of the public procurement function to procuring entities (PEs). This ensures that the PEs are following laid down procedures as detailed in the Public Procurement Act (PPA) No. 12 of 2008 and the Public Procurement Regulations (PPR) of 2011. Thus, a number of strategic activities are undertaken by the Authority that include compliance and capacity assessments, procurement audits, contract monitoring, capacity building and training of staff in the PEs, training of bidders and review of various reports in line with its mandate in the PPA.

#### (i) Capacity Building, Training and other activities

In fulfilling its obligation to promote professional development and information management and dissemination in the field of public procurement, the Authority conducted the following capacity building activities:



Capacity building team conducting a training to promote professional development

#### (a) Workshops and Trainings

The Authority facilitated on procurement related topics at various workshops organised by stakeholders. One thousand, one hundred and forty-five (1,145) participants from various institutions participated in such programmes. The details of the trainings are as indicated in Appendix 4.

The Authority further conducted tailor made capacity building workshops at 10 institutions as highlighted in Appendix 5.

## (b) Collaboration with other Institutions

The Authority continued to enhance mechanisms for sharing information in procurement processes in the public sector to curb malpractices. The Authority shared information with the following institutions: Anti-Corruption Commission, Financial Intelligence Centre, Office of the Auditor General, Competition and Consumer Protection Commission and Drug Enforcement Commission.

The Authority signed a Memorandum of Understanding with Zambia Statistics Agency for purposes of collaborating on the collection of market price data for commonly procured items in the public sector and other information of public interest to assist PEs in carrying out their procurements. The information collected would be published in the form of market price indices.

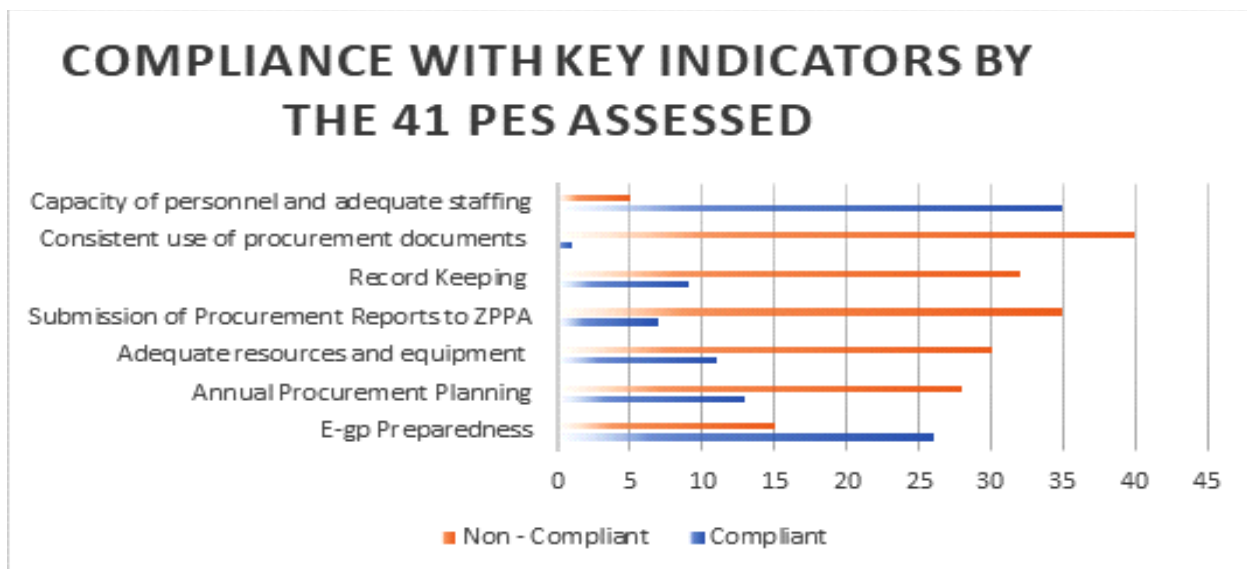
## (ii) Compliance Monitoring and other Activities

In fulfilling its mandate, the Authority monitors compliance with the PPA in procuring entities. In 2020, ZPPA conducted the following compliance monitoring activities:

### (a) Compliance Monitoring Assessments

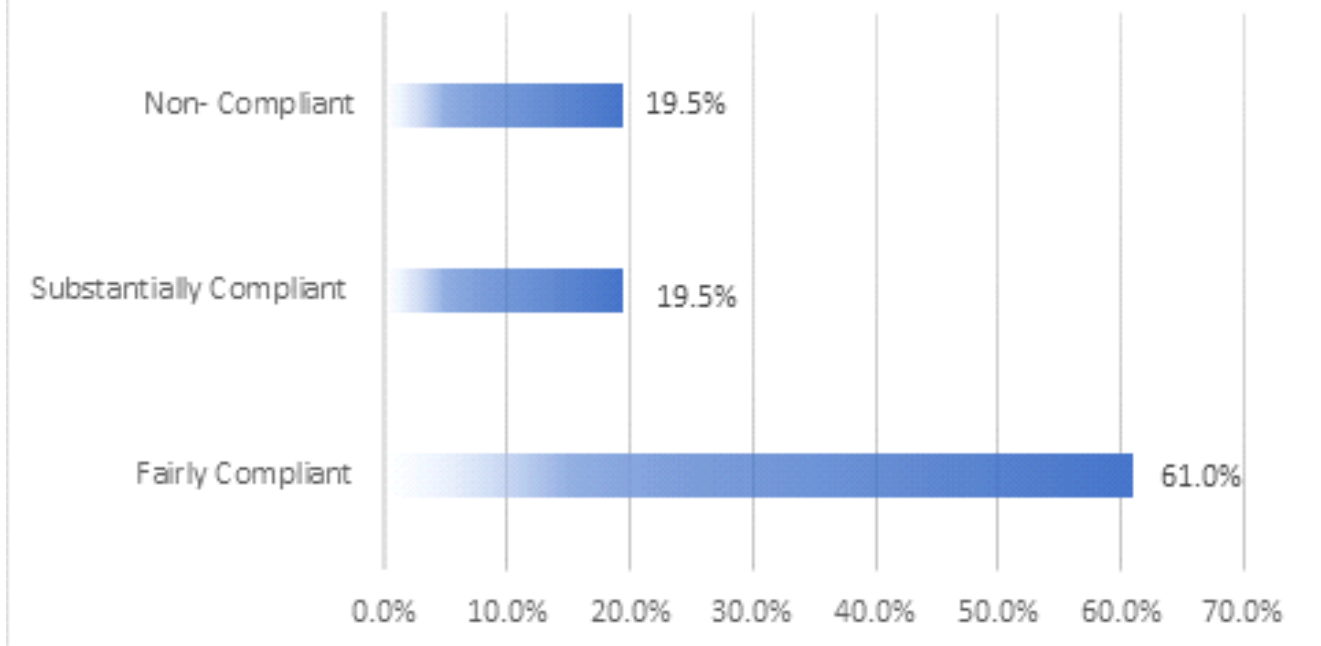
The Authority conducted forty-one (41) compliance assessments aimed at reviewing compliance with the PPA, procurement procedures, resources available to PEs for use, the structures for procurement such as personnel manning the procurement unit or department, the reporting arrangement, Procurement Committee composition, electronic government procurement (e-GP) readiness and other procurement operations. The full list of the institutions assessed is indicated in Appendix 6. The figure below highlights the major outcomes as indicated in Appendix 7.

**Figure 1: Results of the Compliance Assessments on 41 Procuring Entities**



Twenty-six (26) follow-up assessments and compliance visits were undertaken which showed significant improvement in compliance levels compared to the previous assessments. Out of the forty-one (41) assessed PEs, thirteen (13) submitted annual procurement plans to the Authority, eleven (11) had adequate resources and equipment to carry out the procurement function, nine (9) maintained procurement records and thirty-five (35) had adequate staff in their procurement units. Only one (1) of the PEs assessed was using procurement documentation consistently and seven (7) out of the forty-one (41) PEs assessed submitted all the required reports to the Authority. 19.5% of the assessed PEs were substantially compliant, 61.0% were fairly compliant while 19.5% were non-compliant.

## COMPLIANCE CLASSIFICATION



### Key

0 – 49%	Non-compliant
50 – 74%	Fairly Compliant
75 – 99%	Substantially Compliant
100%	Fully Compliant

### (b) Procurement Audits

According to Section 6 (2) (f) of the Public Procurement Act No.12 of 2008, ZPPA is mandated to institute procurement audits. This exercise involves the review of the entire procurement processes in order to ascertain compliance with the Public Procurement Act and international best practices.

Six (6) audits were conducted by the Authority's staff in the following PEs: Western Province Provincial Administration, Zambia Centre for Accountancy Studies (ZCAS), Zambia Mining Environmental Remediation and Improvement Project - Kabwe Project Implementation Unit (ZAMERIP), Zambia National Building Society (ZNBS), Luapula Province Provincial Administration and Zambia Forestry and Forest Industries Corporation Limited (ZAFFICO).

Compliance levels in all the audited institutions were generally low. Therefore, strict action plans were agreed upon with all the concerned PEs to ensure adherence to procurement procedures. In order to mitigate the challenges highlighted in the audit findings, ZPPA will continue to conduct capacity building interventions in the procuring entities. In addition, Controlling Officers in the respective PEs audited were advised to enforce the agreed action plans.

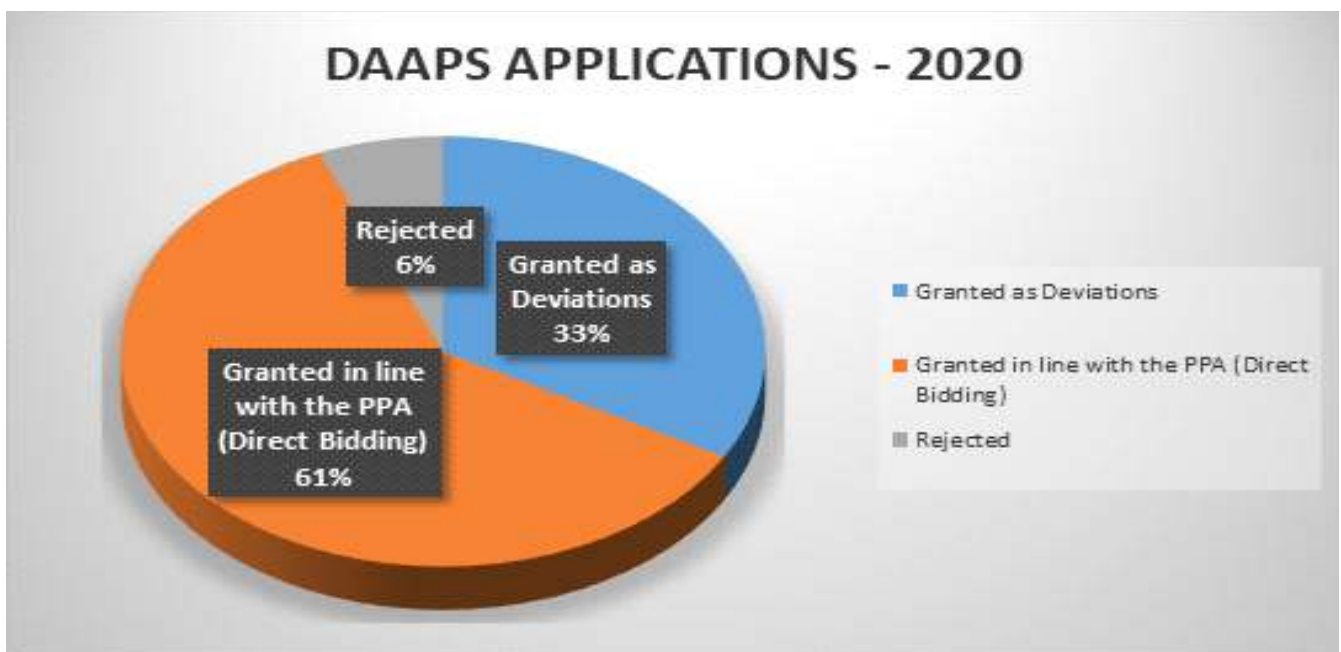
### (c) Consideration of Appeals

During the period under review, the Authority received and considered twenty-one (21) appeals on various procurements undertaken by the PEs. Six (6) appeals were upheld in full and decided in favor of the appellants while ten (10) were dismissed for lack of merit. Five (5) appeals were upheld in part. Appendix 8 provides more details regarding the appeals.

## (d) Applications for Deviations, Accreditations and Alternative Procurement Systems (DAAPS)

A total of seven hundred and seventy-six (776) applications from PEs for deviations from procurement rules, methods, processes or documents and accreditations of alternative procurement systems and use of the direct bidding procurement method in line with Sections 59, 60 and 32 of the Public Procurement Act were considered by the Authority. Deviations and accreditations of alternative procurement systems are meant to provide flexibility and efficiency in the operations of procuring entities. Out of seven hundred and seventy-six (776) applications, seven hundred and twenty-seven (727) were granted, out of which four hundred and seventy (470) were for direct bidding and two hundred and fifty-seven (257) were for deviations from procurement rules, methods, processes or documents and accreditations of alternative procurement systems. Forty-nine (49) applications were rejected for lack of compelling justifications. Figure 2 below shows the distribution of the applications received and considered during the year

**Figure 2: Distribution of DAAPS and Direct Bidding Applications**



## (e) Review of Annual Procurement Plans

The preparation and submission of Annual Procurement Plans to the Authority is a legal requirement under the PPA. The Annual Procurement Plans are reviewed by the Authority and appropriate guidance is given to the PEs prior to the execution of the plans. While the Annual Procurement Plans are meant to guide the Authority on key procurements that need to be monitored, they also provide a source of information for purposes of planning by bidders, compliance monitoring and tracking of key procurements.

A total of one hundred and eighty-three (183) Annual Procurement Plans were submitted and reviewed by the Authority. The PEs were advised on the changes that were required before they could proceed and implement the Annual Procurement Plans. Delay in submitting the plans to the Authority, non-consolidation of similar procurements and use of inappropriate procurement methods which were not consistent with the estimated cost of the procurement's requirements were some of the notable observations from the review by the Authority.

**(f) Review of Procurement Committee Minutes and Quarterly Procurement Reports**

A total of nine hundred and fifty-six (956) sets of procurement committee minutes and four hundred and forty (440) quarterly procurement reports from various PEs were received and reviewed and appropriate guidance was given where necessary. This was compared to six hundred and ninety-one (691) procurement committee minutes and two hundred and ninety-six (296) quarterly procurement reports that were received in 2019.

**(g) Review of Direct Bidding Reports**

A total of two hundred and sixty-eight (268) direct bid reports were reviewed by 31st December, 2020. Notable from the reviews was the late submission of the monthly reports by the PEs. Furthermore, Justification by some PEs for the use of direct bidding procurement method was not in line with ZPPA Circular No. 3 of 2017. Generally, there was adherence to the requirements of Circular.

**(h) Composition of Procurement Committees**

A total of one hundred and fifteen (115) correspondences from PEs communicating changes and appointment of Procurement Committees were reviewed and feedback was provided where necessary. It was observed that the appointed members met the requirements provided in the PPA. In a few instances however, the members were re-appointed for a period of two (2) years instead of three (3) years as required in the PPA.

**(i) Suspension and Barring of Bidders/Suppliers**

During the period under review, one (1) company was suspended from participation in public procurement for a period of two (2) years in accordance with section 66 of the PPA. In addition, two (2) companies were permanently barred from participating in public procurement in accordance with section 67 of the PPA.

**(j) Investigations**

A total of eleven (11) cases were investigated during the year arising from reports from PEs, bidders and anonymous sources with ten (10) concluded and one (1) ongoing as at 31st December, 2020. Of the ten (10) investigations concluded, one (1) was a recommendation from a PE to suspend a supplier, three (3) were recommendations to permanently bar suppliers and six (6) cases involved general concerns of irregularities in procurement processes.

Three (3) investigations resulted in two (2) suppliers being permanently barred from participating in public procurement and one (1) supplier being suspended for two (2) years from participating in public procurement. Details of the investigations conducted are tabulated in Appendix 9.

**(k) Contract Monitoring**

In accordance with its mandate of monitoring the execution of contracts entered into by PEs, the Authority examined a total of forty-one (41) contracts. The focus of the contract monitoring exercise was on contract duration, status, and costs including variations and completion of the projects. The PEs were informed of the findings of the monitoring exercise. Appendix 10 provides further details of this activity.



Contract Monitoring Team inspecting projects undertaken by various Procuring Entities.

## 5.2 HUMAN RESOURCES AND ADMINISTRATION DEPARTMENT

The Human Resources and Administration Department is responsible for managing human resources, employee policy development and implementation, overseeing the employee services and operations and providing a conducive working environment that fosters industrial harmony. The Department is also responsible for coordinating strategy execution and implementing employee policy. During the year under review, the department undertook several activities including the following:

### (i) Recruitment and Placement

During the year under review, the Authority had an approved organizational staff establishment of one hundred and fifteen (115) positions out of which sixty-eight (68) were filled as at 31st December, 2020. In the year under review, two (2) positions in the staff establishment were filled while four (4) employees separated from the Authority. The separations were due to resignations, expiry of contract and termination of contract. In addition, two (2) employees were promoted.

### (ii) Human Resource Training and Development

The Authority facilitated for the training of members of staff despite financial challenges. The training was aimed at enhancing employee professional skills and competence levels. The trainings covered the following fields:

- (a) corporate governance and enterprise risk management; and**
- (b) corporate governance and the law.**

Corporate governance and enterprise risk management was facilitated for the management team in order to enhance their understanding in effective corporate governance and management of risk in the Authority's operations. The other training was facilitated for the Principal Officer-Legal and Board Affairs.



### (iii) Commemoration of the International Labour Day



**Recipients of the Labor Day Awards with members of the Management**

The Authority joined the rest of the world in commemorating the International Labour Day at institutional level. The commemoration was undertaken in-house because of the cancellation of public gatherings for Labour Day celebrations at national, provincial and district levels due to the coronavirus (COVID-19) pandemic. The Authority held an award presentation ceremony in order to motivate, appreciate and recognize employee's performance and contribution to the institution by awarding deserving employees. Five (5) employees were awarded under the following categories: most hardworking, most punctual, most improved, most disciplined and longest serving employee.

### (iv) Conditions of Service and Collective Bargaining

The Authority concluded collective bargaining negotiations with the Zambia Union of Financial Institution and Allied Workers (ZUFIAW) on conditions of service relating to salaries and allowances for unionized staff. The negotiations culminated in the signing and submission of an Addendum to the 2019-2021 Collective Agreement to the Labour Commissioner at the Ministry of Labour and Social Security. In addition, the Authority reviewed and implemented changes to the conditions of service arising from the enactment of the Employment Code Act No. 3 of 2019.

## 5.3 INFORMATION COMMUNICATION TECHNOLOGY

The Information, Communication and Technology Department is responsible for planning, operating and supporting the institutional Information and Communications Technology (ICT) infrastructure to enable users carry out their duties effectively and efficiently. The other role is to ensure that ICT systems are well secured for the smooth and continued day to day business operations. During the period under review the following activities were undertaken:

### (i) Integration of Systems

The Authority integrated the payroll and Human Resource and Information System in order to improve on performance, stability and accuracy on information generated by both systems. The integration allowed the two systems to function as a single component with streamlined workflow processes.

**(ii) Mobile Devices HD Data Encryption**

The Authority enhanced security features of its data storage and mobile devices

**(iii) Cyber Security Enhancement**

The Authority enhanced cyber security on its system to protect the institution from harm.

**(iv) The Business Continuity Plan**

The Authority developed a Business Continuity Plan (BCP) aimed at providing guidance on how to respond to events that are likely to disrupt its business operations. The BCP also provides detailed procedures on how the Authority can recover from disasters and ensure availability of critical business functions and ICT operations within the acceptable time frames.

**5.4 BOARD AND LEGAL AFFAIRS DEPARTMENT**

The role of the Board and Legal Affairs Department is to provide advisory services to the Authority in order to ensure that it performs its functions in accordance with the provisions of the PPA, PPR and other relevant legislation. In addition, the Department is responsible for coordinating Board and Board Committee meetings in line with the PPA and principles of corporate governance.

**(i) Legal Services**

During the period under review, the Department provided advisory services on various matters including appeals and investigations of complaints from bidders and suppliers. There were no legal challenges to decisions made by the Authority on appeals, investigations or any other matter under the PPA in 2020.

**(ii) Legislative Review**

During the period under review the Authority facilitated the review of the Public Procurement Bill. In that regard, the Bill was reviewed by the Internal staff and Cabinet Legislation Committees in 2020. On 23rd July, 2020, Cabinet approved the publication and introduction of the Bill in Parliament. The Bill was enacted by Parliament on 23rd November, 2020.

Further, the Authority reviewed the Public Procurement Regulations of 2011 in order to align them with the provisions of the revised PPA and to ensure the smooth implementation of the said Act. However, as at 31st December, 2020, the Commencement Order and revised Regulations had not yet been published. It is envisaged that the Commencement Order and Regulations will be issued in the first quarter of 2021.

**(iii) Board and Board Committees**

The Board is responsible for the overall stewardship of the Authority and oversees the execution of its corporate mandate by management. The Board is responsible for:

(a) the development/approval of the Authority's vision, mission statement, goals and strategic plans, business plans, policies, financial statements and annual budget;

- (b) guiding management in strategic decision-making;
- (c) overseeing management's discharge of duties and determining the terms and conditions of service of the staff of the Authority;
- (d) monitoring the Authority's governance framework, policies, procedures and practices; and
- (e) ensuring that the Authority has appropriate controls and systems that work effectively.

In line with its mandate, the Board reviewed quarterly reports on capacity building and compliance monitoring activities undertaken by the Authority such as procurement audits, capacity assessments and monitoring of contracts in various PEs. In addition, the Board reviewed quarterly reports on the implementation of the e-GP System, budget performance and internal audit. Further, the Board approved the 2021 budget and work plan for the Authority.

#### **(iv) Public Relations Unit**

Public Relations (PR) Unit is responsible for strengthening strategic communication programmes to enhance the corporate image of the Authority as outlined in the ZPPA Strategic Plan 2018-2021.

The following were activities undertaken by the Unit in the year 2020:

##### **(a) Exhibitions**

The two (2) major trade exhibitions namely the Zambia International Trade Fair and the Zambia Agricultural and Commercial Show did not take place owing to the outbreak of the Coronavirus pandemic. However, the Authority interacted with stakeholders using other communication channels in an effort to increase visibility.

##### **(b) Media Coverage**

To further enhance public awareness on the ZPPA mandate, the Authority held sensitization programs on television and radio.

The radio programs highlighted various issues relating to public procurement such as procurement audits, contract monitoring, capacity assessments and e-GP System registration. A total of thirteen (13) radio programs were produced and aired on Phoenix FM and Christian Voice radio. The Authority also featured on six (6) radio programmes on QFM, Hot FM, Live FM and Zambia National Broadcasting Corporation (ZNBC). Furthermore, the Authority was featured on Prime Television in a programme that focused on the compliance monitoring function of the Authority.



Left to right; Director General Giving an interview in her office. Compliance Monitoring Officer during a live radio programme.

### (c) Publications

The Authority published six hundred (600) copies of an annual newsletter depicting activities that the Authority embarked on in the year 2020. The newsletter highlighted the review of the Public Procurement Act, the launch of the standard solicitation documents for framework agreements, ZPPA permanently barring two suppliers, the Electronic Government Procurement System and how it is promoting efficiency in public procurement, the suspension of one supplier by ZPPA and other pertinent issues. The printed copies were distributed to various stakeholders. The purpose of the newsletter publication was to sensitise stakeholders through the dissemination of information on public procurement issues, the mandate of the Authority and best practices in public procurement. Furthermore, seven thousand (7, 000) brochures were printed and distributed to stakeholders across the country. The brochures covered five (5) different topics on public procurement and the e-GP System.

### (d) Events

In the year under review, due to the outbreak of the COVID-19 pandemic the Authority did not hold any physical quarterly media briefings. However, press statements and quarterly media statements were drafted and distributed to various media houses for publication. Further, the Public Relations Unit coordinated four (4) review meetings on the Public Procurement Bill

## 5.5 ELECTRONIC GOVERNMENT PROCUREMENT UNIT

The Electronic Government Procurement Unit is responsible for managing the implementation and roll out of the Electronic Government Procurement (e-GP) System to all PEs in line with the Authority's mandate of organizing and maintaining systems for the management of procurement data on public procurement opportunities, contract awards and other information of public interest.

The activities undertaken in 2020 are highlighted below:

#### (i) e-GP Readiness Assessments

The Authority undertook e-GP readiness assessments in sixty-five (65) PEs. Forty-six (46) PEs met all the requirements for e-GP system usage while nineteen (19) did not. The summary of the e-GP readiness assessments is as shown in Table 1.

**Table 1: e-GP Readiness Assessment**

No.	Category	Working Threshold	No. of PEs assessed e-GP system readiness		
			2018	2019	2020
1.	High Spending PEs	Annual budget of twenty million Kwacha (K20, 000,001.00) and above.	17	15	10
2.	Medium Spending PEs	Annual budget of between five million Kwacha (K5,000,001.00) and twenty million Kwacha (K20, 000, 00.00).	13	24	23
3.	Low Spending PEs	Annual budget of five million Kwacha (K5, 000,000.00) and below.	15	36	32

The categories were arrived at based on the working thresholds.

The details of the institutions that were assessed per quarter are provided in Appendix 11.

### (ii) Publication of Tenders on the E-GP System

The tenders published on the e-GP System during the period under review were as shown in Table 2.

**Table 2: Tenders uploaded on the System**

2018	2019	2020							
483	260	Open National Bidding	Open International Bidding	Limited National Bidding	Simplified Bidding	Direct Bidding	Limited National Selection	Open National Selection	Open International Selection
		104	5	58	542	25	10	6	1

Further details of tenders published on the e-GP System (including the institutions involved) are in Appendix 12.

### iii) Training of PEs



Participants during practical online Tender preparation training.

**Table 3: PE e-GP Usage Training**

Type of Training	Number of Institutions	Annual Target	Quarterly Achievement				Cumulative
			Qtr 1	Qtr 2	Qtr 3	Qtr 4	
Annual Procurement Plan Publication	25	100	51	54	23	19	146
Complete e-Tendering (full e -GP system usage)	10	10	2	2	10	22	36

**(iv) Addition of PEs to the E-GP System**

The strategic objective for the period under review of adding 30% high spending PEs to the e-GP system was met. The details are shown in Appendix 13.

**(v) Annual Procurement Plans**

As at 31st December, 2020 only one hundred and forty-six (146) out of five hundred and six (506) PEs submitted their Annual Procurement Plans through the e-GP System in line with ZPPA Circular No. 3 of 2019. In 2019 eighty-eight (88) Annual Procurement Plans were uploaded on the system. Therefore, in 2020 there was an increase in the number of Annual Procurement Plans uploaded on the e-GP system compared to 2019 by 59. Appendix 14 shows the PEs registration for Annual Procurement Plan uploads and notices in accordance with ZPPA Circular 2 of 2019.

**(vi) Training and sensitization of Suppliers on E-tendering**

The Authority through the Helpdesk interacted with a total of nine thousand, four hundred and eighty-six (9, 486) suppliers and provided tutorials in online bid submission and supplier registration. In addition, the Authority organized workshops for suppliers to ensure successful bidding on the e-GP system. The Authority trained three thousand and two hundred and ninety- three (3,293) suppliers in 2020 as shown in the table below.

**(vii) Supplier Registration**

The Authority registers suppliers in order to facilitate access to business opportunities and transacting through the e-GP system. Five thousand eight hundred and ninety-five (5, 895) suppliers were registered in 2020 indicating a slight increase in numbers compared to the previous year as shown in the table below.

**Table 5: Supplier Registration**

Description	End 2018	2019	2020	Rejected Suppliers
Suppliers Registered	23,044	5,522	5,895	346
Cumulative Number of Supplier Accounts on the e-GP	23,044	28,566	35, 055	34, 461
% Change	Baseline	33.7%	19.4%	0.99%

**(viii) Establishment of a Computer Laboratory**

The Authority commenced the establishment of an e-GP computer laboratory within the office building using funding from GIZ, under the Good Financial Governance Programme.

## 5.6 INTERNAL AUDIT AND RISK MANAGEMENT UNIT

The Internal Audit Department is responsible for providing an independent, objective assurance and consulting activity designed to add value and improve the Authority's operations. The Department oversees the effectiveness and adequacy of the Authority's governance processes, risk management and Internal controls.

In the year 2020, all identified risk areas in the Audit plan were audited and recommendations were made for improved performance and adherence to all relevant laws and regulations.

All activities undertaken by the Authority carry an element of risk and exposure to risks is managed through the practice of risk management. The Internal Audit Unit facilitated a risk management training for senior management staff as risk management is fundamental to good management practice and a significant aspect of corporate governance.

The major risks facing the Authority and the mitigation measures were as stated below.

### **(i) Inadequate Funding**

This risk resulted in the Authority's inability to set up a disaster recovery site and undertake other critical activities in fulfilling its mandate. To mitigate the risk, the Authority engaged the Ministry of Finance for additional funding.

Furthermore, the proposal to increase the supplier registration fees from one hundred and fifty to three hundred kwacha (K150 to K300) in order to increase revenue for the Authority was approved by the Business Regulatory Review Agency.

### **(ii) The COVID-19 Pandemic**

The COVID -19 pandemic affected the Authority's ability to effectively implement its planned strategic activities. There was a risk of transmission of the COVID-19 to staff and from staff to other persons. To mitigate the risk, the Authority adhered to the national health guidelines, rotated staff on a weekly basis, suspended human interactions and restricted compliance monitoring activities within Lusaka in order to curb the spread of the virus.

## 5.7 FINANCE

The Finance Department is responsible for the overall financial management of the Authority's budgeting, resource mobilization and preparation of financial reports for decision making. The Department prepared the financial statements for 2020. The financial statements were audited by the Office of the Auditor General and presented fairly in all material respects of the financial position of the Authority. The audited financial statements are attached to this report.





# **ZAMBIA PUBLIC PROCUREMENT AUTHORITY FINANCIAL REPORT**

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**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**
**GENERAL INFORMATION**

<b>Country of incorporation</b>	Zambia
<b>Nature of business</b>	Zambia Public Procurement Authority (ZPPA/the Authority) was initially established under the Zambia National Tender Board Act Chapter 394 of the Laws of Zambia 1982. In 2008, the Public Procurement Act was enacted and the Zambia National Tender Board was renamed as Zambia Public Procurement Authority. The Authority's main activity is the regulation of the procurement of goods, works and services for government and parastatal bodies. The Authority's operations are dependent on Government grants.
<b>Registered office</b>	Procurement House Stand No. 11790 Sub-J; Off Alick Nkhata Road Longacres Lusaka
<b>Business address</b>	Stand No. 11790 Sub-J; Off Alick Nkhata Road Longacres P. O. Box 31009 Lusaka
<b>Postal address</b>	P.O Box 31009 Lusaka
<b>Bankers</b>	Absa Bank Plc 4644 Eluda Park Corner of Tito Road and Addis Ababa Drive P.O Box 31936 Lusaka  Micro Finance Zambia Limited Head Office 2 <sup>nd</sup> & 3 <sup>rd</sup> floors Chanik House, Cairo Road P.O Box 31060 Lusaka  Madison Finance Company Limited Plot 318, Independence Avenue Woodlands P.O Box 34366 Lusaka  Standard Chartered Bank Plc Northend Branch, Cairo Road P.O Box 32238 Lusaka  Zambia National Commercial Bank Plc Cairo Road Branch, Cairo Road P.O Box 37932 Lusaka
<b>Auditors</b>	Office of the Auditor General Zambia

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**

**STATEMENT OF THE RESPONSIBILITIES OF THE DIRECTORS - 31 DECEMBER 2020**

The Directors are required, in terms of the Public Procurement Act, No. 12 of 2008, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the Authority as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards (IFRSs). The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with IFRSs and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The Directors acknowledge that they are ultimately responsible for the system of internal financial controls established by the Authority and place considerable importance on maintaining a strong control environment. To enable the Authority to meet these responsibilities, the Board sets standards for internal controls aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Authority and all employees are required to maintain the highest ethical standards in ensuring the Authority's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Authority is on identifying, assessing, managing and monitoring all known forms of risk across the Authority. While operating risk cannot be fully eliminated, the Authority endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Directors are of the opinion, based on the information and explanations given by Management that the system of internal controls provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial controls can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The Directors have reviewed the Authority's cash flow forecasts for the year ending 31 December 2020 and, in the light of this review and the current financial position, they are satisfied that the Authority has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently reviewing and reporting on the Authority's financial statements. The financial statements have been examined by the Authority's external auditors and their report is presented on pages 5 to 7.

The financial statements, set out on pages 9 to 28 which have been prepared on the going concern basis, were approved by the Board on 11<sup>th</sup> October, 2021 and were signed on its behalf by:



**Richard M Chizyuka**  
**BOARD CHAIRPERSON**



**Idah C Chella (Mrs)**  
**DIRECTOR GENERAL**

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**

**DIRECTORS' REPORT - 31 December 2020**

Directors have the pleasure of submitting their financial report for the year ended 31 December 2020.

**1. Principal Mandate**

The mandate of the Authority is to regulate and monitor public procurement in Zambia in accordance with the Public Procurement Act No. 12 of 2008.

**2. Financial Results**

The Authority's results for the year were as follows: -

	<b>2020 ZMW</b>	<b>2019 ZMW</b>
<b>Income</b>	50,360,235	32,949,774
<b>Total comprehensive (loss)/surplus</b>	9,080,615	(8,788,441)

**3. Property, plant and equipment**

During the year the Authority acquired property, plant and equipment worth ZMW261,557 (2019: ZMW291,463).

**4. Employees**

The average number of employees during the year was 69 (2019:71) and their total remuneration was ZMW34,939,371 (2019: ZMW32,140,796).

**5. Gifts and Donations**

The Authority did not make any donations during the year (2019: ZMW2,000)

**6. Directors and Secretary**

**6.1 The Directors and Secretary of the Board who served during the year were as follows: -**

Hon. Bwalya Ngandu, MP	Chairperson
Hon. Christopher Yaluma, MP	Board Member
Hon. Ronald K. Chitotela, MP	Board Member
Hon. Vincent Mwale, MP	Board Member
Dr. Simon Miti	Board Member
Mr. Mukuli Chikuba	Board Member
Mr. Likando Kalaluka, SC	Board Member
Mr Christopher Mvunga	Board Member
Ms. Agnes Musunga	Board Member
Mr. Mushuma Mulenga	Board Member
Mr. Richard M. Chizyuka	Board Member
Mrs Idah Chileshe Chella	Ex Officio
Ms. Mwaka Ndhlovu	Secretary

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**

**DIRECTORS' REPORT - 31 DECEMBER 2020**

6.2 The Authority has the following sub-committees whose members were:

**Finance and Administration**

Mr. Mukuli Chikuba  
Mr. Crispin Chilikwela  
Ms. Agness Bambala Mulenga  
Mrs. Idah Chileshe Chella  
Ms. Mwaka Ndhlovu

**Technical Committee**

Mr. Richard M. Chizyuka  
Ms. Agnes Musunga  
Dr. Jones Kalyongwe  
Mr. Kanyuka Mumba  
Mrs. Idah Chileshe Chella  
Ms. Mwaka Ndhlovu

**Risk and Audit Committee**

Mr. Mushuma Mulenga  
Mrs. Judith Katambo  
Mr. Sydney Chisenga  
Mr. Hillard Kabole  
Mrs. Idah Chileshe Chella  
Ms. Mwaka Ndhlovu

6.3 **Management of the Authority**

The management of the Authority was as follows:

Mrs. I. Chella	-	Director General
Mr K. Shamizhinga	-	Director Administration (Acting)
Mr. B. Mulenga	-	Director Finance (Acting)
Mrs. V. Kamanya	-	Director Compliance Monitoring
Ms. M. Ndhlovu	-	Board Secretary
Mr. M. Lusambo	-	Manager –ICT
Mrs E. Mwenda	-	Manager – Internal Audit (Acting)
Ms. E. Nunkwe	-	Manager - EGP

7. **Other material facts, circumstances and events**

The directors are not aware of any material facts, circumstances or events which occurred between the accounting date and the date of this report which might influence an assessment of the Authority's financial position or the results of its operations.

8. **Annual Financial Statements**

The Annual Financial Statements are set out on pages 9 to 28.

9. **Auditors**

The Authority's auditors, are Office of the Auditor General as per Public Procurement Act No. 12 of 2008.

By order of the Board:

  
.....  
Mwaka Ndhlovu  
BOARD SECRETARY

11/10/21  
.....  
Date

## OFFICE OF THE AUDITOR GENERAL

### 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 : +260 252611/252771

To the Board - Zambia Public Procurement Authority

### Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of the Zambia Public Procurement Authority, which comprise the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows for the financial year ended 31<sup>st</sup> December 2020, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 13 to 28.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Zambia Public Procurement Authority, as at 31<sup>st</sup> December 2020 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and the Public Procurement Act, No.12 of 2008.

#### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Zambia Public Procurement Authority 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 judgement were of most significance in my audit of the financial statements. These matters were addressed in the context of my audit

## OFFICE OF THE AUDITOR GENERAL

of the financial statements as a whole, and in forming my opinion thereon, I do not provide a separate opinion on these matters.

I have determined that the following was a Key Audit Matter in the Audit of the Zambia Public Procurement Authority.

Key Audit Matter	How The Risk Was Addressed
<p>A review of a valuation report dated 24<sup>th</sup> March 2020 issued by the Government Valuation Department revealed that only one property had been revalued from its initial book value of K250,000 to K1,700,000 instead of the entire class of Assets, contrary to IAS 16 and the ZPPA Asset management policy. Other assets of land and buildings with book values amounting to K17,867,708 were not revalued. The properties were not revalued in 2020 as they were work in progress up until 2018. The period between 2018 and 2020 was less than five years required for a revaluation according to the Authority's Asset Management Policy.</p>	<p>My audit procedures included the following:</p> <ul style="list-style-type: none"> <li>• A review the Authority's Asset Management Policy</li> <li>• A review of the fixed asset register maintained by the Authority</li> <li>• A review of the title deeds for all land and buildings owned by the Authority</li> <li>• A review of valuation reports issued by the Government Valuation Department.</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 Financial Reporting Standards, 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.

In preparing the financial statements, management is responsible for assessing the Zambia Public Procurement Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.



## OFFICE OF THE AUDITOR GENERAL

### 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 the 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 skepticism 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 the Zambia Public Procurement Authority'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 the Zambia Public Procurement Authority'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, future events or conditions may cause the Authority to cease to continue as a going concern.
- 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 including any significant deficiencies in internal control that I

## OFFICE OF THE AUDITOR GENERAL

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.

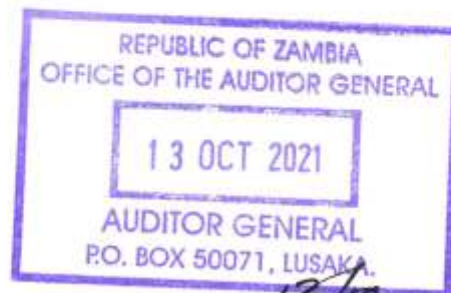
In communicating with those charged with governance, I also determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my audit report unless law or regulation precludes public 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

In my opinion, the Financial Statements of the Zambia Public Procurement Authority have been properly prepared in accordance with the Public Procurement Act No. 12 of 2008.



Dr. Dick Chellah Sichembe  
**AUDITOR GENERAL**  
**OFFICE OF THE AUDITOR GENERAL**



DATE: *13/10* ..... 2021

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**

**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2020**

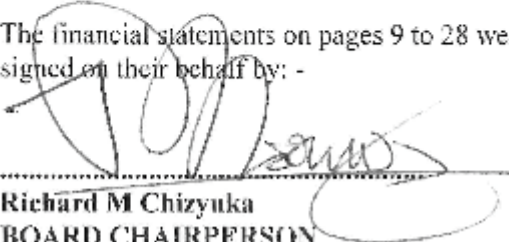
		<b>2020 ZMW</b>	<b>2019 ZMW</b>
	<b>Note</b>		
<b>Income</b>	6	50,360,235	32,949,774
		<hr/>	<hr/>
Administrative costs	7	(42,545,574)	(42,722,529)
Other operating costs	8	(772,576)	(922,276)
<b>Total expenditure</b>		<hr/> (43,318,150) <hr/>	<hr/> (43,644,805) <hr/>
<b>Operating surplus/(deficit)</b>		7,042,085	(10,695,031)
		<hr/>	<hr/>
Net financing income	9	2,038,530	1,906,590
<b>Total comprehensive (loss)/surplus</b>		<hr/> <hr/> 9,080,615	<hr/> <hr/> (8,788,441)


ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021

## STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

	Note	2020 ZMW	2019 ZMW
<b>ASSETS</b>			
<b>Non current assets</b>			
Property, plant and equipment	10	19,305,711	19,717,409
Loan receivables	11	903,509	2,385,368
		<u>20,209,220</u>	<u>22,102,777</u>
<b>Current assets</b>			
Inventory	12	581,924	560,548
Accounts receivables	13	476,915	429,193
Cash and cash equivalents	14	17,535,294	11,644,114
		<u>18,594,133</u>	<u>12,633,855</u>
<b>Total assets</b>		<u><u>38,803,353</u></u>	<u><u>34,736,632</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Capital grants	15	17,855,711	19,717,409
Revaluation reserves		1,766,298	316,298
Accumulated fund		15,328,096	6,247,481
<b>Total accumulated funds</b>		<u>34,950,105</u>	<u>26,281,188</u>
<b>Current liabilities</b>			
Accounts payables	16	3,853,248	8,455,444
<b>Total liabilities</b>		<u>3,853,248</u>	<u>8,455,444</u>
<b>Total Equity and liabilities</b>		<u><u>38,803,353</u></u>	<u><u>34,736,632</u></u>

The financial statements on pages 9 to 28 were approved by the Board on 11th October, 2021 and were signed on their behalf by: -

  
Richard M Chizyuka  
BOARD CHAIRPERSON

  
Idah C Chella (Mrs)  
DIRECTOR GENERAL

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2020**

	Accumulated fund ZMW	Revaluation Reserve ZMW	Capital grant ZMW	Total ZMW
Balances as at 31 December 2019	6,247,481	316,298	19,717,409	26,281,188
Total comprehensive surplus for the year	9,080,615	-	-	9,080,615
Received during the year	-	-	261,557	261,557
Amortisation of grants	-	-	(1,963,465)	(1,963,465)
Released to income statement	-	-	(159,790)	(159,790)
Revaluation Surplus for 2020	-	1,450,000	-	1,450,000
Balances as at 31 December 2020	<u>15,328,096</u>	<u>1,766,298</u>	<u>17,855,711</u>	<u>34,950,105</u>

ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 ZMW	2019 ZMW
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Operating cash flows</b>			
Operating Surplus /(deficit)		7,042,085	(10,695,031)
<b>Adjustments for items not affecting cash flows:</b>			
Depreciation on property, plant and equipment	10	1,963,465	2,124,802
Gain on disposal of property, plant and equipment		(739,823)	-
Amortisation of capital grant	15	(1,963,465)	(2,124,802)
Release from capital grant	15	<u>(159,790)</u>	<u>-</u>
Net operating cash flows before reinvestment in working capital		6,142,472	(10,695,031)
(Increase)/decrease in inventory		(21,376)	(172,982)
(Increase)/decrease in accounts receivables		(47,722)	(6,360)
Increase/(decrease) in accounts payables		(4,602,196)	4,600,419
<b>Net cash flows from operations</b>		<u>1,471,178</u>	<u>(6,273,954)</u>
<b>Return from investments and servicing of finance</b>			
Net financing income	9	2,038,530	1,906,590
<b>Net cash flows from operating activities</b>		<u>3,509,708</u>	<u>(4,367,364)</u>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from disposal of property, plant and equipment		899,613	-
Purchase of property, plant and equipment	10	(261,557)	(291,463)
<b>Net cash from investing activities</b>		<u>638,056</u>	<u>(291,463)</u>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net cash received/(issued) from loans receivable		1,481,859	1,525,194
Proceeds from capital grant	15	261,557	291,463
<b>Net cash flows from financing activities</b>		<u>1,743,416</u>	<u>1,816,657</u>
(Decrease)/increase in cash and cash equivalents		5,891,180	(2,842,170)
Cash and cash equivalents at the beginning of the year		11,644,114	14,486,284
<b>Cash and cash equivalents at the end of the year</b>	14	<u>17,535,294</u>	<u>11,644,114</u>

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**

**ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2020**

**1. STATUS AND ACTIVITIES**

The principal activity of the Authority is to regulate the procurement of goods, works and services for the government and parastatal bodies. The Authority operates under an Act of Parliament, the Public Procurement Act No. 12 of 2008.

**2. GOING CONCERN**

The financial statements have been prepared on the going concern basis, which assumes that the Authority will continue in operational existence for the foreseeable future. The validity of the going concern assumption is dependent upon the Authority being able to attract continued support from the Government of the Republic of Zambia in order to meet the Authority's financial obligations. The Government of the Republic of Zambia (GRZ) is committed and willing to continue to provide the necessary financial support to the Authority to meet its financial obligations.

If the Authority were unable to continue in operational existence for the foreseeable future, adjustment would have to be made to reduce the statement of financial position values of assets to their recoverable amounts, to provide for further liabilities that might arise and to reclassify assets and long-term liabilities as current assets and liabilities.

**3. SIGNIFICANT ACCOUNTING POLICIES**

**3.1. Statement of compliance**

The financial statements of Zambia Public Procurement Authority have been prepared in compliance with International Financial Reporting Standards (IFRSs) and the requirements of the Public Procurement Act, No. 12 of 2008.

The principal accounting policies of the Authority, which are set out below, are consistently followed in all material respects.

**3.2. Basis of measurement**

These financial statements were prepared under the historical cost convention, except for financial assets classified as fair value through profit or loss (FVTPL).

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Authority takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for, leasing transactions that are within the scope of IAS 17, and measurements that have some similarities to fair value but are not fair value, such as value in use in IAS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

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The financial statements are presented in Zambia Kwacha (ZMW), which is also the Authority's functional currency.

**3.3. Judgement and estimates**

The preparation of financial statements in compliance with IFRS requires Management to make certain critical accounting estimates. It also requires Management to exercise judgment in applying the Authority's accounting policies. The areas involving critical judgments and estimates in applying accounting policies that have the most significant risk of causing material adjustment to the carrying amounts of assets and liabilities recognized in the financial statements are:

- The classification of financial assets and liabilities;
- The residual values, the useful lives of property, plant and equipment and whether assets are impaired; and
- The classification of financial assets at FVTPL, which includes assessing the business model within which the assets are held and whether the contractual terms of the assets are solely payments of principal and interest on the principal amount outstanding.

The classification of financial instruments is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

In addition, the disclosures that Management deemed to be immaterial were excluded from the notes to the financial statements. The determination of the relevance and materiality of disclosures involved significant judgment.

**3.4. Foreign currencies**

The financial statements of the Authority are presented in the currency of the primary economic environment in which the entity operates (its function currency). For the purpose of the financial statements the results and financial position of the Authority are expressed in Zambian Kwacha (ZMW) which is the functional currency and the presentation currency for the financial statements.

In preparing the financial statements of the Authority, transactions in currencies other than the Authority's functional currency (foreign currencies) are recorded at the rates of exchange prevailing at the dates of the transactions. At each balance sheet date monetary items denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated.

Exchange differences are recognised in the income statement in the year in which they arise.

**3.5. Income**

Grant income are recognised when there is reasonable assurance that conditions pertaining to them will be complied with and that the grants will be received. When the terms of the grants do not specify the expenditure, they are intended to support such a grant is assumed to contribute towards the expenditure that forms the basis of that payment.

Government and other grants received in cash are recognised as income in the year in which they are received.

Grants for revenue expenditure are recognised in the statement of comprehensive income during the period in which they are received. Grants for capital expenditure and donations of non-monetary assets are credited to the Capital Grant account at their cash or fair values. The Capital Grant is transferred to the statement of comprehensive income each year on a systematic and rational basis over the useful lives of the related assets.



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**3.6 Other income**

Income from Consultancy, Training, Appeals, Supplier registration, Interest from staff debtors and sale of tender documents are recognised when receipt is reasonably assured. Rental income is recognised on a straight-line basis over the lease period. Interest income is recognised on a time proportion basis using the effective interest method.

**3.7 Net financing income/costs**

Net financing income/costs comprise interest payable on borrowings calculated using the effective interest rate method, bank interest receivable, foreign exchange gains and losses that are recognised in the statement of comprehensive income.

**3.8 Property, plant and equipment**

Items of property, plant and equipment are measured at historical cost/ or revalued amounts less accumulated depreciation and any impairment losses.

An assessment is made by the directors at each reporting date whether there is any indication that the asset may have been impaired. If any such indication exists, the Directors carry out a revaluation of the recoverable amount of the asset by independent valuers.

Increases in the carrying amount arising on revaluation of land and buildings are credited to revaluation reserves in equity. Decreases that offset previous increases of the same asset are charged against other reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the income statement and depreciation based on the asset's original cost is transferred from 'other reserves' to retained earnings.

Expenditure on repairs or maintenance of property, plant and equipment made to restore or maintain future economic benefits expected from the asset is recognised as an expense when incurred.

**Depreciation**

Depreciation on property, plant and equipment is provided on a straight-line basis to write off the gross book value less the expected residual value of the various assets over the period of their expected useful lives as follows:

Leasehold land and building	2%
Office furniture and equipment	25%
Motor vehicles	25%

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**3.9 Financial instruments**

**Recognition and derecognition**

Financial assets and financial liabilities are recognised when the Authority becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

**Classification and initial measurement of financial assets**

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost;
- fair value through profit or loss (FVTPL); and
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

**Subsequent measurement of financial assets**

***Financial assets at amortised cost***

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

This category includes non-derivative financial assets like loans and receivables with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Authority's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as listed bonds that were previously classified as held-to-maturity under IAS 39.

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***Financial assets at fair value through profit or loss (FVTPL)***

Financial assets that are held within a different business model than 'hold to collect' or 'hold to collect and sell', and financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

This category also contains equity investments. The equity investments were measured at cost less any impairment charges under IAS 39, as it was deemed that its fair value could not be estimated reliably.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

***Financial assets at fair value through other comprehensive income (FVOCI)***

The Authority accounts for financial assets at FVOCI if the assets meet the following conditions:

- they are held under a business model whose objective is hold to collect the associated cash flows and sell; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Any gains or losses recognised in OCI will be recycled upon derecognition of the asset. This category includes listed securities and debentures that were previously classified as 'available-for sale'.

**Impairment of financial assets**

IFRS 9's new impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit loss' (ECL) model. This replaces IAS 39's 'incurred loss model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Recognition of credit losses is no longer dependent on the Authority first identifying a credit loss event. Instead the Authority considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date. However, none of the Authority's financial assets fall into this category. '12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category. Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

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**Guidance note:** Credit losses are defined as the difference between all the contractual cash flows that are due to an entity and the cash flows that it actually expects to receive ("cash shortfalls"). This difference is discounted at the original effective interest rate (or credit adjusted effective interest rate for purchased or originated credit-impaired financial assets).

**Trade and other receivables and contract assets**

The Authority makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In calculating, the Authority uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

**Financial assets at fair value through other comprehensive income**

The Authority recognises 12-month expected credit losses for financial assets at FVOCI. As most of these instruments have an outstanding credit rating, the likelihood of default is deemed to be small. However, at each reporting date the Authority assesses whether there has been a significant increase in the credit risk of the instrument.

In assessing these risks, the Authority relies on readily available information such as the credit ratings issued by the major credit rating agencies for the respective asset. The Authority only holds simple financial instruments for which specific credit ratings are usually available. In the unlikely event that there is no or only little information on factors influencing the ratings of the asset available, the Authority would aggregate similar instruments into a portfolio to assess on this basis whether there has been a significant increase in credit risk.

In addition, the Authority considers other indicators such as adverse changes in business, economic or financial conditions that could affect the borrower's ability to meet its debt obligation or unexpected changes in the borrower's operating results. Should any of these indicators imply a significant increase in the instrument's credit risk, the Authority recognises for this instrument or class of instruments the lifetime ECL.

**Classification and measurement of financial liabilities**

As the accounting for financial liabilities remains largely the same under IFRS 9 compared to IAS 39, the Authority's financial liabilities were not impacted by the adoption of IFRS 9. However, for completeness, the accounting policy is disclosed below.

The Authority's financial liabilities include borrowings, trade and other payables and derivative financial instruments. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Authority designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

**Derivative financial instruments and hedge accounting**

The Authority applies the new hedge accounting requirements in IFRS 9 prospectively. All hedging relationships that were hedging relationships under IAS 39 at the 31 December 2018 reporting date meet the IFRS 9's criteria for hedge accounting at 1 January 2019 and are therefore regarded as continuing hedging relationships.

Derivative financial instruments are accounted for at FVTPL except for derivatives designated as hedging instruments in cash flow hedge relationships, which require a specific accounting treatment.

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To qualify for hedge accounting, the hedging relationship must meet all of the following requirements:

- there is an economic relationship between the hedged item and the hedging instrument;
- the effect of credit risk does not dominate the value changes that result from that economic relationship; and
- the hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the entity actually hedges and the quantity of the hedging instrument that the entity actually uses to hedge that quantity of hedged item.

For the reporting periods under review, the Authority did not have any hedging investments.

All derivative financial instruments used for hedge accounting are recognised initially at fair value and reported subsequently at fair value in the statement of financial position.

To the extent that the hedge is effective, changes in the fair value of derivatives designated as hedging instruments in cash flow hedges are recognised in other comprehensive income and included within the cash flow hedge reserve in equity. Any ineffectiveness in the hedge relationship is recognised immediately in profit or loss.

At the time the hedged item affects profit or loss, any gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss and presented as a reclassification adjustment within other comprehensive income. However, if a non-financial asset or liability is recognised as a result of the hedged transaction, the gains and losses previously recognised in other comprehensive income are included in the initial measurement of the hedged item.

If a forecast transaction is no longer expected to occur, any related gain or loss recognised in other comprehensive income is transferred immediately to profit or loss. If the hedging relationship ceases to meet the effectiveness conditions, hedge accounting is discontinued, loss and the related gain or loss is held in the equity reserve until the forecast transaction occurs.

### **3.10 Inventory**

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the weighted average cost basis and includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of the business less any selling expenses.

### **3.11 Provisions**

Provisions are recognised when the Authority has a present obligation (legal or constructive) as a result of a past event, it is probable that the Authority will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date taking into account the risk and uncertainties surrounding the obligation.

### **3.12 Employee benefits**

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Authority pays fixed

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contributions into an independent entity in relation to the State Plan. The Authority has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognized as an expense in the period that relevant employee services are received. The cost of gratuity and annual leave are recognized during the period in which the employee renders the related service. Accruals for employee entitlement to gratuity and annual leave represent the present obligation, which the Authority has to pay as a result of the employee services provided to the reporting date. The Authority also has an Occupational Pension Scheme where the employee and employer make contributions at rates to be determined from time to time.

**4. RISK MANAGEMENT POLICIES**

The Authority's activities expose it to a variety of financial risks: market risk (including currency risk, interest rate risk and fair value price risk), credit risk, liquidity and cash flow risks. The Authority's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Authority's financial performance. Risk management is carried out under policies approved by the Board.

**4.1 Market risk**

*a) Foreign exchange risk*

The Authority is exposed to foreign exchange risk arising from various currency exposures, primary with respect to the United States Dollar. Foreign exchange risk arises from commercial transactions, recognised assets and liabilities in the procurement of commodities for the Central Government. Management has set up a policy to manage their foreign exchange risk against their functional currency. To manage their foreign risk arising from commercial transactions and recognised asset and liabilities, the Authority ensures that it keeps adequate funds in local currency in its bank accounts. Foreign exchange risk arises when commercial transactions or recognised assets or liabilities are denominated in a currency that is not the entity's functional currency.

*b) Fair value price risk*

The Authority is not exposed to fair value price risk as it does not hold publicly-traded equity or commodity instrument that is subject to change in base price from the date of entering into the contract and when the contract is liquidated or right exercised.

*c) Interest rate risk*

The Authority is exposed to interest rate risk as it holds variable interest earning bank deposits and fixed interest staff loans. The Authority's interest-bearing assets are composed of deposits held with Standard Chartered Bank, Zambia National Commercial Bank, and Micro Finance Zambia Limited.

**4.2 Credit Risk**

Credit risk is the risk of financial loss to the Authority if a counterparty to a financial instrument default on its contractual obligations. The Authority is subject to credit risk through its trading and investing activities. The Authority's primary exposure to credit risk arises through its investment securities, cash deposits, accounts receivables and cash equivalents. The Authority evaluates counterparties for credit worthiness where credit risk arises and there are no credit ratings readily available. The counterparties for investment securities and cash equivalents are Bank of Zambia (BOZ), commercial banks and financial institutions licensed by Bank of Zambia.

The Authority holds collateral to cover its credit risk associated with accounts receivables in respect of staff loans and advances and that the credit risk is mitigated by ensuring that staff loans and advances deductions do not exceed 33% of the employee's monthly net pay.

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The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	2020	2019 (Restated)	2019
	ZMW	ZMW	ZMW
Staff loans	903,509	2,385,368	2,385,368
Trade receivables	476,915	429,193	429,123
Cash and cash equivalents	17,535,294	11,644,114	11,644,114
	18,915,718	14,458,675	14,458,605

Note:

The 2019 trade receivables balance has been restated from K429,123 to K429,193 in notes 4.2 and 4.3 due to typing error in the prior year audited financial statements.

**4.3 Liquidity and cash flow risk**

Prudent liquidity management implies maintaining sufficient cash, and the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying businesses, management maintains flexibility in funding by maintaining availability under committed credit lines.

Management monitors rolling forecasts of the Authority's liquidity reserve and cash and cash equivalents on the basis of expected cash flow. In addition, the Authority's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet liabilities.

The table below analyses the Authority's financial assets and liabilities into relevant maturity groupings based on the remaining period at the balance sheet to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

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CASHFLOW PROJECTIONS – MATURITY GROUPINGS

	On Due within demand ZMW	3 months ZMW	Due between 3 – 12 months ZMW	Due more than 12 months ZMW	Total ZMW
<b>Financial assets as at 31 December 2020</b>					
Loan receivables	-	-	-	903,509	903,509
Accounts receivables	-	-	476,915	-	476,915
Cash and cash equivalents	17,535,294	-	-	-	17,535,294
	<u>17,535,294</u>	<u>-</u>	<u>476,915</u>	<u>903,509</u>	<u>18,915,718</u>
<b>Financial liabilities as 31 December 2020</b>					
Accounts payables	-	-	3,853,248	-	3,853,248
	<u>-</u>	<u>-</u>	<u>3,853,248</u>	<u>-</u>	<u>3,853,248</u>
<b>Liquidity gap</b>	<u>17,535,294</u>	<u>-</u>	<u>(3,376,333)</u>	<u>903,509</u>	<u>15,062,470</u>
<b>Financial assets as at 31 December 2019 (Restated)</b>					
Loan receivables	-	-	-	2,385,368	2,385,368
Accounts receivables	-	-	429,193	-	429,193
Cash and cash equivalents	11,644,114	-	-	-	11,644,114
	<u>11,644,114</u>	<u>-</u>	<u>429,193</u>	<u>2,385,368</u>	<u>14,458,675</u>
<b>Financial liabilities as 31 December 2019</b>					
Accounts payables	-	-	8,455,444	-	8,455,444
	<u>-</u>	<u>-</u>	<u>8,455,444</u>	<u>-</u>	<u>8,455,444</u>
<b>Liquidity gap</b>	<u>11,644,114</u>	<u>-</u>	<u>(8,026,251)</u>	<u>2,385,368</u>	<u>6,003,231</u>
<b>Financial assets as at 31 December 2019(as stated in the 2019 audited financial statements)</b>					
Loan receivables	-	-	-	2,385,368	2,385,368
Accounts receivables	-	-	429,123	-	429,123
Cash and cash equivalents	11,644,114	-	-	-	11,644,114
	<u>11,644,114</u>	<u>-</u>	<u>429,123</u>	<u>2,385,368</u>	<u>14,458,605</u>
<b>Financial liabilities as 31 December 2019</b>					
Accounts payables	-	-	8,455,444	-	8,455,444
	<u>-</u>	<u>-</u>	<u>8,455,444</u>	<u>-</u>	<u>8,455,444</u>
<b>Liquidity gap</b>	<u>11,644,114</u>	<u>-</u>	<u>(8,026,321)</u>	<u>2,385,368</u>	<u>6,003,161</u>



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**5 NEW STANDARDS AND INTERPRETATIONS**

A number of new standards, amendments to standards and interpretations are mandatory for the year ended 31 December 2019, and have been adopted by the Authority where relevant to the Authority's operations.

**5.1 NEW RELEVANT STANDARDS NOT YET EFFECTIVE**

There are no New Standards and Interpretations that are issued but not yet effective that will have a material effect on the Authority's operations and financial statements.

**6 INCOME**

6.1 Income mainly represents grants received from the Government of the Republic of Zambia, sales of tender documents, rental income and other income as follows:

	<b>2020</b>	<b>2019</b>
	<b>ZMW</b>	<b>ZMW</b>
<b>6.2 Analysis</b>		
Government grant (Note 6.3 and Note 17)	47,716,672	31,127,068
Supplier registration fees	1,501,300	978,605
Consultant and capacity building fees	190,200	415,080
Appeals by suppliers' fees	18,900	26,000
Property rentals	28,350	37,800
Gain on disposal of fixed Assets	739,823	-
Miscellaneous income	-	365,221
Donations Income	164,990	-
	<u>50,360,235</u>	<u>32,949,774</u>
<b>6.3 Government grant</b>		
Direct grant – Ministry of Finance (MOF)	45,854,974	29,293,729
Transfer to capital grant (Note 15)	(261,557)	(291,463)
Amortisation for the year (Note 15)	1,963,465	2,124,802
Released to income statement during the year (Note 15)	159,790	-
	<u>47,716,672</u>	<u>31,127,068</u>

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<b>7 ADMINISTRATIVE EXPENSES</b>	<b>2020 ZMW</b>	<b>2019 ZMW</b>
<b>7.1 Analysis</b>		
Auditors' remuneration	-	150,836
Accounting/software maintenance charges	405,861	1,475,060
Advertising and publications	151,626	125,846
Bank charges	80,104	64,991
Board expenses	311,680	790,270
Depreciation (Note 10.2)	1,963,465	2,124,802
Electricity and water	248,956	140,279
Legal and professional fees	173,472	2,665,665
Labour Day expenses	8,228	12,100
Motor vehicle expenses	465,511	420,980
Postage, fax and telephones	143,555	108,479
Insurance	222,314	190,820
Internet	607,674	852,672
Printing and stationery	535,376	560,401
Office rates	-	9,610
Repairs and maintenance	442,489	280,906
Staff emoluments and allowances (Note 7.2)	34,939,371	32,140,796
Other Allowances	1,282,540	-
Subscription and donations	2,500	31,458
Training expenses	559,852	355,998
Travelling expenses	1,000	220,560
	<u>42,545,574</u>	<u>42,722,529</u>
<b>7.2 Staff emoluments and allowances</b>		
Basic salaries	22,339,195	20,406,390
Allowances	7,613,840	7,484,255
Leave pay	2,865,492	2,452,614
NAPSA – Employer contribution	863,782	763,025
Pension	1,108,348	1,034,512
NHIMA – Employer Contribution	148,714	-
	<u>34,939,371</u>	<u>32,140,796</u>
<b>7.3</b> The average number of employees during the year was 69 (2019: 71).		
<b>8. OTHER OPERATING COSTS</b>		
Entertainment expenses	5,835	19,040
General office expenses	766,741	903,236
	<u>772,576</u>	<u>922,276</u>

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	2020 ZMW	2019 ZMW
<b>9. NET FINANCING INCOME/(COSTS)</b>		
Foreign exchange (loss)/gain	(2,623)	(10,054)
Interest received from investments	1,937,513	1,712,491
Interest received from staff loans	103,640	204,153
	<u>2,038,530</u>	<u>1,906,590</u>

**10. PROPERTY, PLANT AND EQUIPMENT**

	Leasehold land and buildings ZMW	Furniture and fittings ZMW	Motor vehicles ZMW	Total ZMW
<b>10.1 Cost/valuation</b>				
At 31 December 2019	18,117,708	6,547,699	5,244,062	29,909,469
Additions	-	261,557	-	261,557
Revaluation	1,450,000	-	-	1,450,000
Disposals	-	(717,559)	(1,759,799)	(2,477,358)
At 31 December 2020	<u>19,567,708</u>	<u>6,091,697</u>	<u>3,484,263</u>	<u>29,143,668</u>
<b>10.2 Depreciation</b>				
At 31 December 2019	1,466,596	5,002,332	3,723,132	10,192,060
Charge for the year	391,354	817,434	754,677	1,963,465
Disposals	-	(717,559)	(1,600,009)	(2,317,568)
Impairment	-	-	-	-
At 31 December 2020	<u>1,857,950</u>	<u>5,102,207</u>	<u>2,877,800</u>	<u>9,837,957</u>
<b>10.3 Net book amount</b>				
At 31 December 2020	<u>17,709,758</u>	<u>989,490</u>	<u>606,463</u>	<u>19,305,711</u>
At 31 December 2019	<u>16,651,112</u>	<u>1,545,367</u>	<u>1,520,930</u>	<u>19,717,409</u>

**10.4** The Authority's land and buildings (189A Ibex Hill Property) was revalued in March 2020 by Government valuers on the basis of an open market value. The surplus was credited to revaluation reserves. In the opinion of the directors of the Authority, the fair value of leasehold land and building has not changed from valuation date.

	2020 ZMW	2019 ZMW
<b>11. LOANS RECEIVABLES</b>		
Staff loan	903,509	2,385,368

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021**

**ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2020**

	<b>2020</b> <b>ZMW</b>	<b>2019</b> <b>ZMW</b>
<b>12. INVENTORY</b>		
Stationery, safety clothing and consumables	581,924	560,548
	<u>581,924</u>	<u>560,548</u>
<b>13. ACCOUNTS RECEIVABLES</b>		
<b>13.1 Analysis</b>		
Staff advances (Note 13.2)	113,511	292,752
Other receivables	363,404	136,441
	<u>476,915</u>	<u>429,193</u>
<b>13.2 Staff advances</b>		
Gross amount	178,511	357,752
Less: Provision for expected credit losses	(65,000)	(65,000)
	<u>113,511</u>	<u>292,752</u>
<b>14. CASH AND CASH EQUIVALENTS</b>		
<b>14.1 Analysis</b>		
Cash and bank balances (Note 14.3)	4,250,943	1,336,718
Short-term deposits (Note 14.2)	13,284,351	10,307,396
	<u>17,535,294</u>	<u>11,644,114</u>
<b>14.2 Short term fixed deposits</b>		
Finance Building Society	12,098,698	6,044,757
Standard Chartered Bank	-	3,200,264
Zambia National Commercial Bank	1,185,653	1,062,375
	<u>13,284,351</u>	<u>10,307,396</u>
<b>14.3 Cash and bank balances</b>		
Zambia National Commercial Bank (Loan Revolving Fund)	55,703	
Zambia National Commercial Bank (Tender Sales)	2,717,069	556,997
Standard Chartered Bank	1,323,148	734,959
Barclays Bank	152,395	43,340
Petty cash	2,628	1,422
	<u>4,250,943</u>	<u>1,336,718</u>

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
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**ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2020**

	<b>2020 ZMW</b>	<b>2019 ZMW</b>
<b>15. CAPITAL GRANT</b>		
Opening balance	19,717,409	21,550,748
Additions during the year	261,557	291,463
Amortisation for the year (Note 10)	(1,963,465)	(2,124,802)
Released to income statement	(159,790)	-
	<u>17,855,711</u>	<u>19,717,409</u>
<b>16. ACCOUNTS PAYABLES</b>		
Trade payables	334,022	472,062
Accruals	2,315,639	2,378,433
PAYE	714,545	5,241,807
Other payables	489,042	363,142
	<u>3,853,248</u>	<u>8,455,444</u>
<b>17. RELATED PARTY TRANSACTIONS</b>		
The Zambia Public Procurement Authority is a regulatory body which was created by an Act of Parliament.		
During the year the following transactions occurred: -		
<b>Grants from the Government of Republic of Zambia</b>		
Direct grant – MOF	45,854,974	29,293,729
Transfer to capital grant	(261,557)	(291,463)
Amortisation for the year	1,963,465	2,124,802
Released to income statement	2,477,358	-
	<u>50,034,240</u>	<u>31,127,068</u>
<b>Director's remuneration</b>		
Authority allowances – Board/Committees	294,500	539,750
Authority allowances – Technical	17,180	250,520
	<u>311,680</u>	<u>790,270</u>

**ZAMBIA PUBLIC PROCUREMENT AUTHORITY  
FINANCIAL STATEMENTS – 31 DECEMBER 2021****ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2020****18. TAXATION**

The Authority is exempt from taxation under the Income Tax Act Section 5 (i) of Part III Second Schedule of Chapter 323 of the Laws of Zambia.

**19. CAPITAL DISCLOSURE**

The Authority is financed mainly through government grants. It neither has debt nor subordinated instruments. The Authority's objective in managing capital is:

- to meet its objectives as set in the Public Procurement Act No. 12 of 2008; and
- to meet obligations as and when they fall due.

**20. COMMITMENTS**

There were no capital commitments as at 31 December 2020. (2019: Nil).

**21. CONTINGENT LIABILITIES**

There were no contingent liabilities as at 31 December 2020. (2019: Nil)

**22. COMPARATIVE FIGURES**

Comparative figures are restated where necessary to afford a reasonable comparison.

**23. EVENTS SUBSEQUENT TO THE STATEMENT OF FINANCIAL POSITION DATE**

There has not arisen since the end of the financial year any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors, to affect substantially the operations of the Authority, the results of those operations or the state of affairs of the Authority in subsequent financial years.

**APPENDICES****Appendix 1: Technical Committee**

1.	Mr. Richard M. Chizyuka	Chairperson
2.	Ms. Agnes Musunga - Permanent Secretary Ministry of Works and Supply	Member
3.	Dr. Jones Kalyongwe - Zambia Institute of Purchasing and Supply	Member
4.	Ms. Agnes Bambala Mulenga- Zambia Institute of Chartered Accountants	Member
5.	Mr. Kanyuka Mumba - Engineering Institution of Zambia	Member
6.	Mrs. Idah C. Chella - Director General (ZPPA)	Ex-officio
7.	Ms. Mwaka Ndhlovu - Board Secretary (ZPPA)	Secretary

**Appendix 2: Finance and Administration Committee**

1.	Mr. Mukuli Chikuba – Permanent Secretary -Economic Management and Finance	Chairperson
2.	Mr. Crispin Chilikwela -Zambia Institute of Human Resources Management	Member
3.	Ms. Agnes Bambala Mulenga -Zambia Institute of Chartered Accountants	Member
4.	Mrs. Idah C. Chella – Director General ( ZPPA)	Ex-officio
5.	Ms. Mwaka Ndhlovu – Board Secretary (ZPPA)	Secretary

**Appendix 3: Risk and Audit Committee**

1.	Mr. Mushuma Mulenga -Permanent Secretary Ministry of Commerce Trade and Industry	Chairperson
2.	Mrs. Judith Katambo – Zambia Institute of Chartered Accountants	Member
3.	Mr. Sydney Chisenga – Law Association of Zambia	Member
4.	Mr. Hillard Kabole – Institute of Internal Auditors	Member
5.	Mrs. Idah C. Chella – Director General (ZPPA)	Ex-Officio
6.	Ms. Mwaka Ndhlovu – Board Secretary ( ZPPA)	Secretary

## Appendix 4: Facilitation at Stakeholder Organized Workshops

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
1	Ministry of Health and Transparency International Zambia in the implementation of the Open Contracting for Health (OC4H) Project with Transparency International Zambia (TIZ) (Kazungula and Pembe District)	Procurement Ethics	Public officers and other stakeholders	10 (Kazungula) 11(Pembe)
2	Infratel Corporation Limited	Functions and roles of the Procurement Committee	Procurement Committee members	7
3	TIZ in Chipata, Katete, Petauke, Choma and Livingstone	Overview of Public Procurement and Procurement Ethics	Small to Medium Enterprises (SMEs) and Civil Society Organisations (CSOs)	14 (Chipata) 21 Katete) 24 (Petauke) 23 (Choma) 28 (Livingstone)
4	Ministry of Local Government through Chalimbana Local Government Training Institute	Public Procurement Procedures	Town Clerks, Council Secretaries, Councillors, Procurement Officers and Internal Auditors	438 from 110 Local Authorities
5	Ministry of Health –Lusaka Provincial Health Office	Highlights and Findings from Audits by ZPPA	Staff from various Departments	50
6	Kafubu Water and Sanitation Company Limited	Public Procurement Procedures and Best Practices in procurement	Board members, Procurement Committee and Management	16
7	Zambia Air Force (ZAF)	Overview of the Public Procurement Act and Procurement Cycle	Members of staff from ZAF Audit and Inspection Department	55
8	Ministry of Labour and Social Security Project (Shibuyunji and Mumbwa)	Overview of the Public Procurement Act and role of ZPPA	Members of Cooperatives comprising ex -miners (Retired)	20 (Shibuyunji) 20 (Mumbwa)
9	Ministry of Energy with Rural Electrification Authority, Energy Regulation Board and ZESCO Limited	Procurement Procedures	Directors/Heads of Departments (Women participating in public procurement)	40
10	Zambia Institute of Purchasing and Supply	Procurement Procedures and Documentation:	Members of staff from various institutions in the Health and Education sector	350
11	Anti-Corruption Commission	Procurement Procedures	Newly recruited staff	18
<b>Total</b>				<b>1,145</b>



**Appendix 4: Facilitation at Stakeholder Organized Workshops**

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
1	Zambia National Building Society	Public Procurement Procedures	Staff from user Departments and Procurement Unit	31
2	Levy Mwanawasa Medical University	Public Procurement Procedures	Procurement Committee members	10
3	Livingstone City Council	Public Procurement Procedures	Staff from user Departments and Procurement Unit	30
4	National Savings and Credit Bank	Public Procurement Procedures	Members of staff from user Departments, Procurement Committee members and Procurement Unit	27
5	Ministry of Higher Education	Public Procurement Procedures	Heads of Training institutions, Procurement Committee members and Procurement Unit	34
6	Zambia Airports Corporation	Public Procurement Procedures	Management and staff from user Departments and Procurement Unit	52
7	Zambia Electronic Clearing House Limited	Public Procurement Procedures	Management and staff from user Departments and Procurement Unit	20
8	Higher Education Loans and Scholarships Board	Public Procurement Procedures	Management and Procurement Committee members	12
9	David Livingstone College of Education	Public Procurement Procedures	Procurement Committee members	10
10	Zambia Metrological Agency	Public Procurement Procedures	Procurement Committee members	8
<b>Total</b>				<b>234</b>

**Appendix 5: ZPPA Tailor Made Capacity Building Workshop**

<b>S/N</b>	<b>Name of Institution</b>	<b>Title of Training Provided</b>	<b>Target Group</b>	<b>Number of Participants</b>
1	Zambia National Building Society	Public Procurement Procedures	Staff from user Departments and Procurement Unit	31
2	Levy Mwanawasa Medical University	Public Procurement Procedures	Procurement Committee members	10
3	Livingstone City Council	Public Procurement Procedures	Staff from user Departments and Procurement Unit	30
4	National Savings and Credit Bank	Public Procurement Procedures	Members of staff from user Departments, Procurement Committee members and Procurement Unit	27
5	Ministry of Higher Education	Public Procurement Procedures	Heads of Training institutions, Procurement Committee members and Procurement Unit	34
6	Zambia Airports Corporation	Public Procurement Procedures	Management and staff from user Departments and Procurement Unit	52
7	Zambia Electronic Clearing House Limited	Public Procurement Procedures	Management and staff from user Departments and Procurement Unit	20
8	Higher Education Loans and Scholarships Board	Public Procurement Procedures	Management and Procurement Committee members	12
9	David Livingstone College of Education	Public Procurement Procedures	Procurement Committee members	10
10	Zambia Metrological Agency	Public Procurement Procedures	Procurement Committee members	8
<b>Total</b>				<b>234</b>

## Appendix 6: Procuring Entities Assessed in 2020

No.	PROCURING ENTITY	ASSESSMENT SCORE	COMPLIANCE CLASSIFICATION
1.	Kalumbila Town Council	87.22%	Substantially Compliant
2.	Kariba North Bank Extension Power Corporation	85.6%	Substantially Compliant
3.	Provincial Administration – North Western Province	84.00%	Substantially Compliant
4.	Chambeshi Water and Sanitation Company Limited	81.00%	Substantially Compliant
5.	Central Province Provincial Administration	80.28%	Substantially Compliant
6.	Nkhana Water and Sewerage Company	79.42%	Substantially Compliant
7.	Chililabombwe Municipal Council	77.65%	Substantially Compliant
8.	Electoral Commission of Zambia	75.7%	Substantially Compliant
9.	Provincial Administration – Eastern Province	73.31%	Fairly Compliant
10.	Chalimbana University	73.1%	Fairly Compliant
11.	Southern Province Provincial Administration	71.80%	Fairly Compliant
12.	Nakonde Town Council	71.6%	Fairly Compliant
13.	Choma Municipal Council	71.50%	Fairly Compliant
14.	Senga Hill Town Council	70.47%	Fairly Compliant
15.	Chembe Town Council	68.79%	Fairly Compliant
16.	Lundazi Town Council	67.75%	Fairly Compliant
17.	Pensions and Insurance Authority	67.3%	Fairly Compliant
18.	Mansa District Health Office	66.10%	Fairly Compliant
19.	Choma General Hospital	65.70%	Fairly Compliant
20.	Kapiri Mposhi District Health Office	64.33%	Fairly Compliant
21.	Kitwe City Council	64.42%	Fairly Compliant
22.	Chipangali Town Council	62.75%	Fairly Compliant
23.	Zambia Credit Guarantee Scheme Limited	62.50%	Fairly Compliant
24.	General Nursing Council	61.9%	Fairly Compliant
25.	Mongu District Health Office	61.09%	Fairly Compliant
26.	Lumezi Town Council	60.9%	Fairly Compliant
27.	Serenje Town Council	59.75%	Fairly Compliant
28.	Ministry of Higher Education	58.2%	Fairly Compliant
29.	Anti – Corruption Commission	57.4%	Fairly Compliant
30.	Shiwang’andu Town Council	55.0%	Fairly Compliant
31.	Provincial Education Office –North Western Province	55%	Fairly Compliant
32.	Mongu Municipal Council	54.48%	Fairly Compliant
33.	Lukashya Trades Training Institute	51.62%	Fairly Compliant
34.	Mansa College of Education	48.79%	Non-compliant
35.	Solwezi District Health Office	48.25%	Non-compliant
36.	Mkushi Town Council	48.25%	Non-compliant
37.	Mongu College of Education	46.62%	Non-compliant
38.	Provincial Education Office – Luapula Province	42.91%	Non-compliant
39.	Copperbelt Province Provincial Education Office	41.33%	Non-compliant
40.	Provincial Education Office, Southern Province	39.06%	Non-compliant
41.	Mongu Trades Training Institute	41.87%	Non-compliant

## Appendix 7: Findings of Compliance Monitoring Assessments Conducted in 2020

No.	Performance Area	Findings	Implication	Recommendations
1	Staffing	35 out of the 41 PEs had fully filled their PU structures.	Some PUs were unable to carry out their procurement activities effectively and efficiently due to inadequate staff.	The 6 PEs should ensure that they have adequate staffing levels.
		35 out of the 41 PEs had adequate staffing in the PU.	Non-procurement personnel conducting procurements in some PEs contrary to Section 12 of the PPA.	The 6 PEs that did not have adequate staffing should ensure that more procurement officers are placed in the PU.
2	Procurement Process	Only 1 of the PEs assessed was consistently using procurement documentation (PRs, RFQs, GRNs, LPOs and Analysis Sheets).	Poor management of the procurement process, inaccurate /inconsistent quotations.	Controlling Officers should ensure that all procurement documents are used and kept in line with regulation 18 of the Public Procurement Regulations (PPR).
		21 out of the 41 PEs assessed awarded most of the low value procurements carried out through Simplified bidding method based on technical and fiscal considerations and not only on price consideration.	Award of contracts based on price considerations only may result in lowest technically acceptable offers being rejected and PEs may not get value for money.	Evaluation should take into account both technical and fiscal considerations in order to arrive at the lowest technically acceptable offer and achieve value for money in the 20 PEs.
3	Record Keeping	9 out of the 41 PEs assessed had complete procurement documentation for low value procurements.	Keeping complete records ensures compliance with regulation 18 of the PPR, protects essential documents and makes retrieval easy.	The non-compliant PUs should start keeping complete procurement records for the entire procurement cycle in line with regulation 18 of the PPR.
4	Reporting	7 out of the 41 PEs assessed submitted all the reports required by ZPPA (Procurement Committee minutes Quarterly Reports and Direct Bidding Report).	Non-submission of reports to ZPPA made it difficult to monitor compliance and provide necessary feedback.	The non-compliant PEs should ensure that all reports required by the Authority are submitted pursuant

No.	Performance Area	Findings	Implication	Recommendations
5	Resources and Equipment	11 out of the 41 PEs assessed had adequate resources and equipment in the PU (such as dedicated motor vehicle, office space, filing cabinets, phone lines, office equipment).	Increased efficiencies in the procurement process and productivity.	The non-compliant PEs should provide adequate equipment for efficient PU operations.
6	Procurement Planning	13 out of the 41 PEs assessed submitted procurement plans to ZPPA for the period under review.	Non-compliance with Section 42 of the PPA. Lack of procurement planning leads to wrong usage of procurement methods and high costs may be incurred.	The 28 non-compliant PEs should ensure timely submission of Annual Procurement Plans to ZPPA in accordance with Section 42 (2) of the PPA and Circular No. 3 of 2015 on procurement planning.
7	Electronic Government Procurement (e-GP) Preparedness	26 out of the 41 PEs assessed had internet connectivity and requisite information communication technology (ICT) equipment for use in the e-GP system.	Enhances usage of the e-GP system when publishing notices and signals readiness for roll out to the PEs.	The non-compliant PE should ensure that they urgently procure internet services and adequate ICT equipment in readiness for the implementation of the e-GP system.

## Appendix 8: Appeal Cases handled in 2020

S/N	Procuring Entity	Appeal/Complaint	Decision	Status
1	Provincial Administration – North Western Province (NWPPA)	Appeal against the tender for the proposed construction of five (5No.) medium cost houses for Kalumbila Town Council in Kalumbila District	Appeal ground dismissed in whole and NWPPA was requested to submit information on the alleged poor performance of current running government contracts and inability to comply with terms and conditions of contracts, to be reviewed by the Authority.	Concluded
2	Nkana Water and Sewerage Company	Appeal on the tender for consulting services for the provision of external audit services on a three (3) year running contract: It was alleged that the best evaluated bidder was announced prior to notification of evaluation results.	The Authority upheld both grounds of the appeal and Nkana Water and Sewerage Company was advised to proceed in a lawful manner and ensure that the evaluation of the tender was in accordance with the request for proposal and the PPA.	Concluded
3	Patents and Companies Registration Agency	Appeal against the proposed award of the tender for the provision of audit services to Patents and Companies Registration Agency on a three (3) year running contract.	The appeal was upheld in part pursuant to section 70 (5) (a) of the PPA.  Based on the foregoing, PACRA was ordered to terminate the procurement proceedings for the provision of audit services on a three (3) year running contract in line with regulation 181(2) (d) of the PPR.	Concluded
4	Electoral Commission of Zambia	Appeal against the notice of intention to award the tender for the printing and delivery of ballot papers, ballot paper posters, blind voter templates and announcement forms for the Electoral Commission of Zambia on a two-year running contract.	The appeal was dismissed pursuant to section 70 (5) (a) of the PPA.	Concluded
5	ZESCO Limited	Appeal against the tender for the provision of security services for ZESCO properties and installations on a three (3) year running contract basis – ZESCO/084/2019.	The appeal was dismissed pursuant to section 70 (5) (a) of the PPA.	Concluded
6	National Pension Scheme Authority	Appeal against notice of best evaluated bidders for tender for the proposed construction of low-cost housing units in	The appeal was upheld in whole pursuant to section 70 (5) (a) of the PPA.	Concluded

S/N	Procuring Entity	Appeal/Complaint	Decision	Status
		<p>Solwezi, Chitambo and Chinsali – tender no. NAPSA/DI/26/19:</p> <p>Disqualification at Technical evaluation for failure to provide proof of ownership/hire of a bulldozer.</p> <p>Participating bidders were requested to submit documents/information which was considered to be a deciding factor in the evaluation process after the tender had already closed and during the evaluation process. NAPSA asked bidder to submit decisive document during evaluation contrary to regulation 68 (1) and (3) of the Public Procurement Regulation (PPR).</p>	<p>In view of the above, NAPSA was advised to re-evaluate all the bids submitted for the tender for the proposed construction of low-cost housing units in Solwezi, Chitambo and Chinsali Districts for National Pension Scheme Authority NAPSA/DI/26/19.</p> <p>Further, NAPSA was advised that all documents submitted after tender closing date should not be used in the re-evaluation process.</p>	
7	National Savings and Credit Bank	<p>Appeal against the notification to award the tender no. NSCB/ADM/PSU/002/19 for the provision of sanitary and general cleaning services for the National Savings and Credit Bank on a one (1) year running contract:</p>	<p>The appeal was upheld in part. Further, NATSAVE was ordered to terminate the procurement proceedings pursuant to regulation 181 (2) (d) of the PPR.</p>	Concluded
8	National Pension Scheme Authority	<p>Second appeal against notice of best evaluated bidders for tender for the proposed construction of low-cost housing units in Solwezi, Chitambo and Chinsali – tender no. NAPSA/DI/26/19:</p> <p>The appellant stated that the Small Drum Roller was considered as a minor deviation, during re-evaluation. It was considered as a major deviation.</p> <p>The appellant stated that NAPSA said a bigger Roller Vibrator can replace the specified small Drum Roller but this is not possible.</p>	<p>The appeal was dismissed pursuant to Section 70 (5) (a) of the PPA.</p> <p>Notwithstanding the aforementioned, pursuant to regulation 181 (2) (d) of the Public Procurement Regulations, NAPSA was ordered to terminate the procurement proceedings for the tender for the proposed construction of low-cost housing units in Solwezi, Chitambo and Chinsali Districts NAPSA/DI/26/19 due to the numerous irregularities observed.</p>	Concluded

S/N	Procuring Entity	Appeal/Complaint	Decision	Status
9	National Road Fund Agency	<p>Appeal against the proposed award of the tender for the provision of cleaning, gardening and landscaping services in exchange for advertising space at toll stations relating to Michael Chilufya Sata toll gate and Edgar Chagwa Lungu toll gate - NRFA/ORD/411/2018.</p> <p>The appellant stated that there was violation of Sections 50 and 52 of the Public Procurement Act by deviating from the mentioned methodology or criteria.</p>	The appeal was dismissed pursuant to section 70 (5) (a) of the PPA.	Concluded
10	Zambia Revenue Authority	Appeal regarding Tender No. ZRA/PSU/GDS/OICB/018/19 (Tender for the supply, delivery, installation, configuration, testing and commissioning of two Oracle Exadata Machines)	The appeal was upheld in part and ZRA was advised to always adhere to the provisions of the PPA, PPR and the Solicitation Documents.	Concluded
11	Electoral Commission of Zambia	Appeal against the notice of best evaluated bidder for the tender for the Supply and Delivery of Voter Registration Equipment and Materials for the Electoral Commission of Zambia	After review of the documents, appeal ground No.1 was dismissed and Appeal ground No.2 was upheld in part in respect of the flawed price clarification process.	Concluded
12	Disaster Management and Mitigation Unit	Appeal against the Tender for the Supply and Delivery of IBR and Corrugated Roofing Sheets - OVP/DMMU/OPS/01/2019 (Lots 1, 2, 3 and 4)	Appeal ground dismissed in whole and that the tender be re-evaluated.	Concluded
13	Lusaka City Council	Appeal against award of the tender for the performance-based Management and Maintenance of Roads in Lusaka	Appeal was upheld in part pursuant to Section 70 (5) (a) of the PPA and LCC was advised to re-evaluate the bids for Lots 7 and 8 in accordance with the criteria set out in the SD.	Concluded
14	Lusaka City Council	Appeal against award of the tender for the performance-based Management and	Appeal was upheld in whole pursuant to Section 70 (5) (a) of the PPA and LCC was	Concluded



S/N	Procuring Entity	Appeal/Complaint	Decision	Status
		Maintenance of Roads in Lusaka	advised to re-evaluate the bids and ensure that the evaluation criteria set out in the SD was adhered to in line with the PPA and PPR.	
15	Lusaka City Council	Appeal against award of the tender for the performance-based Management and Maintenance of Roads in Lusaka	Appeal was dismissed pursuant to section 70 (5) (a) of the PPA.	Concluded
16	Higher Education Loans and Scholarships Board (HELSEB)	Appeal against award of Contract for tender No. HELSEB/C/01/2019-Supply, Delivery, Installation, Configuration and Operationalisation of a Student Financing Management System	The Appeal was dismissed pursuant to Section 70(5) (a) of the PPA. The PE was advised to proceed with the tender process.	Concluded
17	Zambia Revenue Authority	Appeal against the intention to award the tender for the provision of security services on a one-year contract period to another bidder under tender No. ZRA/PSU/NCS/016/20	The appeal was dismissed pursuant to Section 70 (5) (a) of the PPA and ZRA was advised to re-evaluate the bids in strict adherence with all the requirements of the SD and further guidance was provided.	Concluded
18	Workers Compensation Fund Board	Appeal against award of tender No. WCFCB/W/10601/2020 for Renovation works at stand No. 1193 Buteko House, Ndola	Appeal was upheld in whole pursuant to Section 70(5) (a) of the PPA. Workers' Compensation Fund Control Board was directed to proceed in lawful manner and re-evaluate the tender in accordance with the SD, PPA and PPR.	Concluded
19	Office of the Electoral Commission.	The Appellant alleged that: a. It was indicated by ECZ that the welding machine found for fabrication of the touch free hand wash stand was low standard.  b. The manufacturer's Authorisation was the basis upon which the bid was evaluated as non-responsive.	The appeal was upheld in whole pursuant to section 70(5) of the Public Procurement Act (PPA). In addition, ECZ was directed to proceed in a lawful manner and re-evaluate Lot 6 of the tender in accordance with the criteria provided in the solicitation document (SD).	Concluded
20	Mulonga Water Supply and Sanitation Company Limited (MWSSCL)	The Appellant stated that they established from MWSSCL's response to their appeal in the letter dated 9 <sup>th</sup> September, 2020 that there was no provision for sub-contracting in the SD.	Appeal dismissed pursuant to Section 70 (5) (a) of the PPA. In addition, MWSSCL advised to ensure all the SDs issued for all future procurements were clear and concise on all requirements in line with	Concluded

S/N	Procuring Entity	Appeal/Complaint	Decision	Status
			section 45 of the PPA and with a view to creating fair and open competition.	
21	Lusaka City Council	The appellant alleged that their bid was unfairly disqualified stating that 'they were unfairly disqualified due to the part payment (The Engineer paid to Engineering Institution of Zambia (EIZ).	The appeal was dismissed in accordance with section 70 (5) (a) of the PPA.	Concluded

**Appendix 9: Investigations Conducted in 2020**

S/N	Procuring Entity	Complaint	Decision	Status
1	National Health Insurance Management Authority	Appeal against the decision of the National Health Insurance Management Authority to disregard procurement procedures in the tender for the supply of an automated Healthcare Biometric System.	The Committee dismissed the complaint as it had no legal grounds.	Concluded
2	Mansa Municipal Council	Investigation on the alleged provision of false information by in the tender for supply of a generator - the Council alleged to have been provided with false information that was not tallying with the actual product.	The Committee dismissed the complaint by the Mansa Municipal Council and resolved not to invoke Section 66 (a) of the Public Procurement Act.	Concluded
3	Chifunabuli Town Council (CTC)	Recommendation to permanently bar a supplier for failure to deliver the required works of the contract	The PE's recommendation to permanently bar a supplier from participating in procurement for substantial non-performance was rejected. There was insufficient evidence that the bidder was entirely responsible for the non-performance.	Concluded
4	Chirundu Town Council	Recommendation to permanently bar a supplier for failure to fulfil obligations in accordance with the contract	The recommendation to permanently bar a supplier from participating in procurement for substantial non-performance was upheld.	Concluded
5	ZAFFICO	Unfair cancellation of a one-year contract by ZAFFICO for the supply and delivery of Creosote.	ZAFFICO did not comply with the provisions of Section 54(2) (b) and (e) as there was no evidence of Notice of Best Evaluated Bidder publication and approval of contract by the Attorney General.	Concluded

S/N	Procuring Entity	Complaint	Decision	Status
			The PE was advised to ensure that contracts are promptly prepared, signed and executed with successful bidders. Further, the Authority would undertake a compliance assessment or procurement audit at ZAFFICO in order to identify areas of weakness/strengths in order to make necessary recommendations.	
6	Ministry of Water Development Sanitation and Environmental Protection	Tender for the construction of head office block for Western Water Sewerage and Sanitation in Mongu (Western Province) – Lot 3 ISTWSSP/AFDB/W/WWSC/ LOT/3/003/2020 - Complaint from a whistle-blower alleging that the contractor had not complied with immigration regulations from the time of registration being a foreign company and that the company had two foreign director's contrary to the Companies Act	The Committee concluded that the contractor was neither in conflict with the Companies Act nor the Immigration laws.	Concluded
7	Lusaka City Council	Complaint against the award decision in tender for the performance-based Management and Maintenance of Roads in the City of Lusaka from 2020-2022 – alleging wrong application of evaluation criteria on registration certificate from Engineering Institute of Zambia	Concluded that the Evaluation Committee unfairly disqualified the bidder contrary to Section 50 (3) of the PPA.	Concluded

S/N	Procuring Entity	Complaint	Decision	Status
8	Copperbelt Province Provincial Administration	Recommendation to permanently bar a supplier for failure to deliver the garbage compactor under the contract for supply and delivery of a Garbage Compactor.	The Supplier was permanently barred from participating in public procurement in accordance with Section 67 of the PPA.	Concluded
9	NAPSA	Request for commencement of debarment proceedings on a supplier.	The Supplier was suspended from participating public procurement for a period of one year	Concluded
10	Lumezi Town Council	Avoidance of procurement office in matters relating to procurement decision making at Lumezi Town Council.	LTC was advised to earnestly follow the laid down procurement procedures, guidelines and processes in the management of the contracts.	Concluded
11	Goods and Services, Suppliers Association of Zambia	Complaint to consider immediately stop irregularities and unprofessional manner of procurements of goods, services and works and bring back professionalism and transparency at the office of the Vice President, Disaster Management and Mitigation Unit (DMMU).	On - going	On-going

## Appendix 10: Contracts Monitored in 2020

S/N	Contract Name	Project Location	Name of Procuring Entity/Client	Contract Amount (K/USD)
1	The construction of 27Km (ND250) water transmission pipeline from Margaret Mwachiyeya borehole site to Chongwe Township (Lot 2)	Chongwe Township, Lusaka Province	Lusaka Water and Sewerage Company Limited	K17,247,309.20
2	Contract for the Proposed Construction of a Fire-Substation in Chilenje Township	Chilenje Township, Lusaka Province	Ministry of Local Government and Housing	K2,748,299.72
3	Contract for the construction of Immigration Headquarters on Alick Nkhata Road for Ministry of Home Affairs	Chilenje Township	Ministry of Home Affairs, Immigration Department	K27,892,548.00
4	Contract for the Re-Construction of the NAPSA Sports Centre/Clubhouse (Outdoor Sports Courts)	Lusaka Province	National Pension Scheme Authority (NAPSA)	K5,608,129.97
5	Contract for the Proposed Construction of a Fire-Substation in Chelstone Township	Chelstone Township, Lusaka Province	Ministry of Local Government and Housing	K4,244,118.22
6	The construction of a Sub Fire Station in Bonaventure, Lusaka including associated external works	Bonaventure, Lusaka Province	Ministry of Local Government and Housing	K2,452,001.85
7	Construction of 12No. (2No.type1 and 10No.type2) high-cost houses with related external works in Choma for Provincial Administration (Lot4)- Choma,	Choma, Southern Province	Director of Public Infrastructure, Ministry of Housing and Infrastructure Development.	K12,802,899.16
8	Construction of four (4) Storey office block for Police Division HQ- Choma	Choma, Southern Province	Director of Public Infrastructure, Ministry of Housing and Infrastructure Development.	K16,715,670.56

S/N	Contract Name	Project Location	Name of Procuring Entity/Client	Contract Amount (K/USD)
9	Construction of Kazungula District Hospital Phase 1 and associated external works in Kazungula District-Southern Province, Contract No. 36/2014.	Kazungula District-Southern Province	Director of Public Infrastructure, Ministry of Housing and Infrastructure Development.	K11,772,951.00
10	Rehabilitation of Road T1, Section Between Turnpike - Chikankata Turn-Off, Lot 1 (Package 4) -North-South Corridor-Contract No.RDA/ICB/CE/002/19	Southern Province	Road Development Agency (RDA)	K195,686,758.89
11	Rehabilitation of Road T1, Section Between Chikankata Turn-Off and Mazabuka General Hospital (33.5km), Lot 2 (Package 4) North South Corridor - Contract No. RDA/ICB/CE/002/19	Southern Province	Road Development Agency (RDA)	K184,935,938.00
12	Construction of a two (2) Storey office block with associated external works for Drug Enforcement Commission (DEC) in Choma- Contract No. 25/2016	Choma, Southern Province	Director of Public Infrastructure, Ministry of Housing and Infrastructure Development.	K18,871,500.24
13	Construction of 20 No. Medium Cost houses with related external works in Choma for Provincial Administration in Choma	Choma, Southern Province	Director of Public Infrastructure, Ministry of Housing and Infrastructure Development.	K11,350,588.98
14	Construction of 30 No. Low-Cost houses with related external works in Choma for Provincial Administration	Choma, Southern Province	Director of Public Infrastructure, Ministry of Housing and Infrastructure Development.	K12,136,066.16

S/N	Contract Name	Project Location	Name of Procuring Entity/Client	Name of Procuring Entity/Client
15	Contract for the Construction of a Post Office and Associated External Works in Kazungula District - Lot 6	Kazungula District, Southern Province	Ministry of Housing and Infrastructure Development.	K2,542,108.68
16	Construction of a Council Office Block, 2No. High-Cost Houses and associated external works in Siavonga District, Southern Province, Lot 1	Siavonga District, Southern Province	Ministry of Housing and Infrastructure Development.	K6,471,580.79
17	Construction of a modern market and bus station in Sinazongwe including associated external works	Sinazongwe, Southern Province	Southern Province, Provincial Administration, Ministry of Housing and Infrastructure Development	K18,716,858.31
18	Construction of District Council Office Block 2No. High-Cost Houses and associated external works in Kazungula;	Kazungula District, Southern Province	Ministry of Housing and Infrastructure Development	K5,855,842.75
19	Construction of Administration Office Block and associated external works in Kazungula District;	Kazungula District, Southern Province	Ministry of Housing and Infrastructure Development	K4,781,045.56
20	Construction of 10No. Medium Cost Houses and associated external works in Kazungula District, Lot - 4;	Kazungula District, Southern Province	Ministry of Housing and Infrastructure Development.	K8,139,394.74
21	Construction of a Police Station, 2No Medium Cost Houses, 8No Low-Cost Houses and associated external works in Kazungula District, Southern Province;	Kazungula District, Southern Province	Ministry of Housing and Infrastructure Development.	K14,676,230.00
22	Construction of a Single Storey Office Block and associated external works in Siavonga District, Lot - 5;	Siavonga District, Southern Province	Ministry of Housing and Infrastructure Development.	K5,897,230.00
23	Construction of a Police Station, 2No Medium Cost Houses, 8No Low-Cost Houses and associated external works in Siavonga District;	Siavonga District, Southern Province	Ministry of Housing and Infrastructure Development.	K16,043,032.00
24	Construction of 20No. Low-Cost Houses and associated external works in Siavonga District, Southern Province, Lot - 4	Siavonga District, Southern Province	Ministry of Housing and Infrastructure Development.	K10,307,092.12



25	Proposed Construction of Namwala District Hospital Phase iii – Contract No. MOH/W/18/14 in Southern Province	Namwala District, Southern Province	Ministry of Health.	K10,298,558.13
26	Proposed Construction of Bus Station in Kazungula District, Contract No. OPPASP/KDC/W/17/4	Kazungula District, Southern Province	Office of the President, Provincial Administration, Southern Province	K6,944,568.07
27	Construction of Immigration Offices at Mokambo Border Post	Mufulira, Copperbelt Province	Ministry of Home Affairs	K3,736,888.36
28	Construction of Police Post at Mokambo Border Post	Mufulira, Copperbelt Province	Ministry of Home Affairs	K3,740,725.08
29	Construction of Water and Sewerage Networks in Chingola	Chingola, Copperbelt Province	Mulonga Water Supply and Sanitation Company Limited	K23,660,475.11
30	Lot 2: High-Cost Water Network Replacement, Mufulira	Mufulira, Copperbelt Province	Mulonga Water Supply and Sanitation Company Limited	K5,298,292.87
31	Proposed construction of Mansa District Hospital Phase 1	Mansa District, Luapula Province	Ministry of Health (MoH)	K12,257,852.24
32	Proposed construction of Kawambwa District Hospital phase 1	Kawambwa District, Luapula Province	Ministry of Health (MoH)	K13,280,570.01
33	Proposed completion of Mwense District Hospital phases 1 and 3	Mwense District, Luapula Province	Ministry of Health (MoH)	K12,855,010.00
34	Construction FTJ University	Luapula Province	Ministry of High Education (MOHE)	K213,735,967.00
35	Contract for the construction of 20No low-cost houses in Chipili District	Chipili, District, Luapula Province	Ministry of Housing and Infrastructure Development (MHID)	K11,632,264.24

36	Proposed construction of Kawambwa District Hospital phase 2	Kawambwa District, Luapula Province	Ministry of Health (MoH)	K33,425,474.46
37	Proposed construction of Mansa District Hospital Phase 2	Mansa District, Luapula Province	Ministry of Health	K11,772,951.00
38	Construction of Post Office in Chipili District Hospital	Chipili District, Luapula Province	Ministry of Housing and Infrastructure Development (MHID)	K3,223,164.00
39	Construction of District Council offices in Chipili	Chipili District, Luapula Province	Ministry of Housing and Infrastructure Development (MHID)	K10,686,932.68
40	Construction of District Administration Block in Chipili	Chipili District, Luapula Province	Ministry of Housing and Infrastructure Development (MHID)	K6,491,081.02
41	Water Reticulation in Nchelenge and Chiengi	Nchelenge & Chiengi District, Luapula Province	Ministry of Water Development, Sanitation and Environmental Protection.	K112,084,551.63

**Appendix 11: E-GP Readiness Assessments**

The outcome of high, medium and low spend procuring entity (PE) e-GP Readiness Assessment.

**Table 1: Readiness Assessment for High Spend PEs**

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
1	Mulungushi University	Reliable internet with a speed of up to 144mbps provided by ZAMREN. The Procurement Unit has four (4) functioning computers	K 42, 897, 030.00	Four (2) officers	Meets the requirement for e-GP System usage and rollout.
2	Kwame Nkrumah University	Reliable internet with a speed of up to 30 mbps provided by Zamtel. The Procurement Unit has four (4) functioning computers.	K 20, 000, 000.00	Four (2) officers	Meets the requirement for e-GP System usage and rollout.
3	Zambia Forestry and Forest Industries Corporation Limited	Reliable internet with a speed of up to 10mbps provided by MTN. The Procurement Unit has four (4) functioning computers	K163, 954, 428.00	Three (3) officers	Meets the requirement for e-GP System usage and rollout.
4	Mulonga Water Supply and Sanitation Company Limited	Reliable internet with a speed of up to 10mbps provided by ZAMNET. The Procurement Unit has five (5) functioning computers	K202, 453, 638.51	Ten (10) officers	Meets the requirement for e-GP System usage and rollout.
5	Zambia Flying Doctor Services	Reliable internet with a speed of up to 2mbps provided by I-Connect. The Procurement Unit has three (3) functioning computers	K141, 644, 170.00	Three (3) officers	Meets the requirement for e-GP System usage and rollout.
6	Kalulushi Municipal Council	Reliable internet with a speed of up to 1 mbps provided by Zamtel. The Procurement Unit has one (1) functioning computer	K33, 270, 979.57	Four (4) officers	Meets the requirement for e-GP System usage and rollout.
7	Kapasa Makasa University	Reliable internet with a speed of up to 10 mbps provided by ZAMREN. The Procurement Unit has two (2) functioning computers	K36, 934, 754.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
8	Nakonde Town Council	Reliable internet connectivity service with a speed of 512kbps The Procurement Unit does not have computers	K30, 647, 263.00	Seven (7) officers	Did not meet the requirement for e-GP System usage and rollout.
9	Ndola Lime Company Limited	Reliable internet with a speed of up to 1 mbps provided by Liquid Telecom. The Procurement Unit has six (6) functioning computers	K 150, 000, 000.00	Four (4) officers	Meets the requirement for e-GP System usage and rollout.
10	Kalulushi Municipal Council	Reliable internet with a speed of up to 4mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K33, 270, 979.57	Four (4) officers	Meets the requirement for e-GP System usage and rollout.

Table 2: Readiness Assessment for Medium Spend PEs

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
1	Lukanga Water and Sewerage Company	Reliable internet with a speed of up to 3 mbps provided by MTN. The Procurement Unit has two (2) functioning computers	K 15, 000, 000.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
2	Office of the President – Central Province	Reliable internet with a speed of up to 10 mbps provided by Zamtel. The Procurement Unit has seven (7) functioning computers	K 5, 386, 476.00	Seven (7) officers	Meets the requirement for e-GP System usage and rollout.
3	Kabwe Municipal Council	Reliable internet with a speed of up to 8mbps provided by Zamtel. The Procurement Unit has one (1) functioning computer	K10, 149, 262.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
4	Chililabombwe Municipal Council	Reliable internet with a speed of up to 10mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K 17, 344, 912.00	Three (3) officers	Meets the requirement for e-GP System usage and rollout.
5	Kapiri Mposhi Town Council	Reliable internet with a speed of up to 1mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K7, 146, 239.00	Seven (7) officers	Meets the requirement for e-GP System usage and rollout.
6	Malcolm Moffat College of Education	Reliable internet with a speed of up to 5mbps provided by Zamren. The Procurement Unit has two (2) functioning computers	K16, 940, 250.00	One (1) officer	Meets the requirement for e-GP System usage and rollout.

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
7	Zambia International Trade Fair	Reliable internet with a speed of up to 5mbps provided by HAI. The Procurement Unit has one (1) functioning computer	K12, 941, 770.00	One (1) officer	Meets the requirement for e-GP System usage and rollout.
8	Zambia ICT College	Reliable internet with a speed of up to 10mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K8, 068, 000.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
9	Technical and Vocational Teacher's College Management Board	Reliable internet with a speed of up to 10mbps provided by Zamren. The Procurement Unit has four (4) functioning computers	K9, 273, 637.93	Four (4) officers	Meets the requirement for e-GP System usage and rollout.
10	Mukuba Hotel	Reliable internet with a speed of up to 5mbps provided by Microlink. The Procurement Unit has one (1) functioning computer	K7, 700, 719.76	One (1) officer	Meets the requirement for e-GP System usage and rollout.
11	Kitwe Teaching Hospital	Reliable internet with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has seven (7) functioning computers	K10, 863, 360.00	Twelve (12) Officers	Meets the requirement for e-GP System usage and rollout.
12	Chinsali Municipal Council	Reliable with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K10, 934, 754.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
13	Luanshya Municipal Council	Reliable with a speed of up to 5mbps provided by Zamtel.	K14, 934, 754.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
		The Procurement Unit has two (2) functioning computers			
14	Nsama Town Council	Reliable internet with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K6, 000, 000.00	two (2) officers	Meets the requirement for e-GP System usage and rollout.
15	Mbala Municipal Council	Reliable internet with a speed of up to 5mbps provided by Zamtel and MTN. The Procurement Unit has one (1) functioning computer	K19, 691, 608.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
16	Mpulungu Harbour Corporation Limited	Reliable with a speed of up to 5mbps provided by Airtel The Procurement Unit has three (3) functioning computers	K7, 922, 610.00	Three (3) officers	Meets the requirement for e-GP System usage and rollout
17	Ndola Teaching Hospital	Reliable with a speed of up to 8mbps provided by Zamtel & MTN. The Procurement Unit has two (2) functioning computers	K9, 000, 000.00	Eight (8) officers	Meets the requirement for e-GP System usage and rollout.t
18	Mukuba University	Reliable with a speed of up to 10mbps provided by Zamren. The Procurement Unit has one (1) functioning computer	K18, 403, 380.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout
19	Luanshya Technical and Business College	Reliable with a speed of up to 10mbps provided by Zamren. The Procurement Unit has two (2) functioning computers	K8, 363, 185.58	Two (2) officers	Meets the requirement for e-GP System usage and rollout

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
20	Mufulira College of Education	Reliable with a speed of up to 10mbps provided by Zamren The Procurement Unit has three (3) functioning computers	K 10,630,000.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
21	Luanshya Municipal Council	Reliable with a speed of up to 50mbps provided by CEC Liquid Telecom. The Procurement Unit has two (2) functioning computers	K14, 934, 754.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
32	Lufwanyama Town Council	Reliable with a speed of up to 512kbps provided by MTN. The Procurement Unit has two (2) functioning computers	14, 007, 463.64	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
33	Chingola Municipal Council	Reliable with a speed of up to 2mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K13 257.812.00	Six (6) Officers	Meets the requirement for e-GP System usage and rollout.
34	Masaiti Town Council	Reliable with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K2, 622, 095.19	One (1) officer	Meets the requirement for e-GP System usage and rollout
35	Chilonga Mission General Hospital	Reliable with a speed of up to 2mbps provided by Airtel. The Procurement Unit has two (2) functioning computers	K2, 185, 344.00	Three (3) officers	Meets the requirement for e-GP System usage and rollout.



Table 3: Readiness Assessment for Low Spend PEs

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
36	Kasama General Hospital	Reliable with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has three (3) functioning computers	K3, 400, 000.00	Three (3) officers	Meets the requirement for e-GP System usage and rollout.
37	Provincial Health Office – Muchinga Province	Reliable with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K502, 367.00	Three (3) officers	Meets the requirement for e-GP System usage and rollout.
38	Chinsali General Hospital	Reliable with a speed of up to 5mbps provided by MTN. The Procurement Unit has one (1) functioning computer		One (1) officer	Meets the requirement for e-GP System usage and rollout.
39	Northern Province Provincial Administration	Reliable internet with a speed of up to 10mbps provided by IFMIS/Smart Zambia. The Procurement Unit has seven (7) functioning computers	K641, 157.00	Eight (8) officers	Meets the requirement for e-GP System usage and rollout.
40	Kasama College of Education	Reliable internet with a speed of up to 10mbps provided by Zamren. The Procurement Unit has one (1) functioning computer	K2, 900, 000.00	One (2) officer	Meets the requirement for e-GP System usage and rollout.
41	Lukashya Trades Training Institute	Reliable internet with a speed of up to 3.6 mbps provided by Zamren. The Procurement Unit has one (1) functioning computer		Two (2) officers	Meets the requirement for e-GP System usage and rollout.
42	Lunte Town Council	Reliable internet with a speed of up to 5mbps provided by MTN. The Procurement Unit has one (1) functioning computer	K4, 057, 067.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
43	Mporokoso Town Council	Reliable internet with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K4, 882, 062.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout.

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
44	Senga Hill District Health Office	Reliable internet with a speed of up to 512kbps provided by Zamtel. The Procurement Unit has two (2) functioning computers	K2, 830, 888.00	One (1) officer	Meets the requirement for e-GP System usage and rollout
45	Mpulungu Harbour Corporation Limited	Reliable internet with a speed of up to 5mbps provided by Zamtel. The Procurement Unit has two (2) functioning computer	K7, 922, 610.00	Two (2) officers	Meets the requirement for e-GP System usage and rollout
46	Lufwanyama Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K134, 025	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
47	Senga Hill Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K3, 381, 333.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
48	Luwingu Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K2, 078, 647.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
49	Lupososhi Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K3, 459, 689.00	One (1) officer	Did not meet the requirement for e-GP System usage and rollout
50	Chilubi Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K5, 750, 000.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
51	Kaputa Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K1, 319, 683.00	One (1) officer	Did not meet the requirement for e-GP System usage and rollout
52	Kasama Municipal Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K 14, 977.319.17	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
53	Isoka Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K4, 930, 708.08	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
54	Mafinga Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K2, 329, 418.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
55	Shiwangandu Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K 849, 030.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
56	Mpika Town Council	No internet connectivity.	K 915, 662.00	Two (2) officers	Did not meet the requirement for e-

No.	Procuring Entity	Internet and ICT Infrastructure	2020 Annual Procurement Budget	No. of Staff in the Procurement Unit	Recommendations
		The Procurement Unit has one (1) functioning computer			GP System usage and rollout
57	Micheal Chilufya Sata Hospital	No internet connectivity. The Procurement Unit has one (1) functioning computer	K1, 093, 984.28	One (1) officer	Did not meet the requirement for e-GP System usage and rollout
58	Chitambo Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K14, 000, 000.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
59	Mkushi Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K1, 494, 539.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
60	Nkumbi International College	No internet connectivity. The Procurement Unit has one (1) functioning computer	K450, 800.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
61	Mpulungu Town Council	No internet connectivity. The Procurement Unit does not have computers	K3, 937, 141.50	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
62	Mungwi Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K2, 312, 460.03	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout
63	Serenje Town Council	Reliable internet with a speed of up to 5mbps provided by MTN. The Procurement Unit has one (1) functioning computer	K3, 562, 511.12	Two (2) officers	Meets the requirement for e-GP System usage and rollout.
64	Kabwe General Hospital	Reliable internet with a speed of up to 2mbps provided by Zamtel. The Procurement Unit has one (1) functioning computer	K3, 765, 662.64	Four (4) officers	Meets the requirement for e-GP System usage and rollout.
65	Mpongwe Town Council	No internet connectivity. The Procurement Unit has one (1) functioning computer	K4, 000, 000.00	Two (2) officers	Did not meet the requirement for e-GP System usage and rollout

**Appendix 12: Tenders published on the e-GP System in 2020 (including the institutions involved).**

Usage by PE	Annual Procurement Plan (APP)	Open Bidding National (OBN)	Limited Bidding (LB)	Simplified Bidding (SB)	Direct Bidding (DB)	Open Bidding International (OBI)	Open / Limited Selection National (OSN) (LSN)	Total Number of Tenders
<b>3<sup>rd</sup> Quarter 2020</b>								
Bank of Zambia	Uploaded	3	1	1	-	-	1	6
Lusaka Provincial Health Office	Uploaded	-	-	1	-	-	-	1
Eastern Water and Sewerage Company	Uploaded	-	-	1	-	-	-	1
Anti-Corruption Commission	Uploaded	-	-	1	-	-	-	1
Ministry of Health	Uploaded	1	-	-	-	-	-	1
Higher Education Loans and Scholarships Board	Uploaded	-	-	1	-	-	-	1
ZCCM - IH	Uploaded	3	-	-	-	-	1	4
Muchinga Provincial Administration	Uploaded	2	-	1	-	-	-	3
Ndola City Council	Uploaded	1	-	7	-	-	-	8
Eastern Provincial Administration	Uploaded	-	-	1	-	-	-	1
Workers Compensation Fund Control Board	Uploaded	4	-	-	-	-	-	4
Zambia Information and Communication Technology Authority	Uploaded	4	-	-	-	-	-	4
Zambia Public Procurement Authority	Uploaded	-	-	1	2	-	-	3

Zambia Telecommunications Company Limited	Uploaded	3	1	23	-	2	-	29
The University of Zambia	Uploaded	5	-	-	-	-	-	5
National Pension Scheme Authority	Uploaded	2	4	-	1	-	-	7
Pensions and Insurance Authority	Uploaded	-	-	1	-	-	-	1
Indeni Petroleum Refinery Company Limited	Uploaded	1	4	66	1	-	-	71
Rural Electrification Authority	Uploaded	1	-	5	-	-	-	6
Chipata District Health Office	Uploaded	-	-	3	-	-	-	3
Ministry of Energy	Uploaded	-	-	23	-	-	-	23
National Institute of Public Administration	Uploaded	1	-	-	-	-	-	1
Office of the Auditor General	Uploaded	-	-	2	-	-	-	2
Eastern Water Supply and Sanitation Company Limited	Uploaded	-	-	1	-	-	-	1
Kawambwa Town Council	Uploaded	-	-	17	-	-	-	17
<b>TOTAL</b>		<b>31</b>	<b>10</b>	<b>156</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>206</b>
<b>Cumulative totals</b>								<b>1,490</b>

**Appendix 13: PEs trained and added to the E-GP System for full usage**

<b>2016</b>		
<b>No.</b>	<b>Procuring Entity</b>	<b>Category</b>
1.	Office of the President, Provincial Administration, Muchinga Province	Medium
2.	Ndola City Council	Low
3.	Ministry of Health	High
4.	Ministry of General Education	High
5.	Ministry of Higher Education	High
6.	Workers Compensation Control Fund Board	High
7.	Zambia Public Procurement Authority	Medium
<b>2017</b>		
1,	Zambia Revenue Authority	High
2.	Zambia Telecommunications Company Limited	High
3.	Zambia Information Communications and Technology Authority	High
4.	Road Development Agency	High
5.	Bank of Zambia	High
6.	Office of the President, Provincial Administration, Muchinga	High
<b>2018</b>		
<b>No.</b>	<b>Procuring Entity</b>	<b>Category</b>
1.	Local Authorities Superannuation Fund	High
2.	Electoral Commission of Zambia	High
3.	Ministry of Finance	High
4.	Bank of Zambia	High
5.	Kitwe City Council	High
6.	Zambia Airports Corporation Limited	High
7.	Ministry of Works and Supply	High
8.	National Pensions Scheme Authority	High
9.	Zambia Railways Limited	High
10.	Office of the President, Provincial Administration, Lusaka	High
11.	The Copperbelt University	High
12.	Office of the President, Provincial Administration, Eastern Province	Medium
13.	Zambia Qualifications Authority	Medium
14.	Nkana Water and Sewerage Company Limited	Medium
15.	Kafubu Water and Sewerage Company Limited	Medium

16.	Copperbelt Solid Waste Management Company	Medium
17.	Chambeshi Water and Sewerage Company Limited	Medium
18.	Eastern Water and Sewerage Company Limited	Medium
<b>2019</b>		
1.	Zambia National Building Society	High
2.	Higher Education Authority	High
3.	Indeni Petroleum Refinery Company Limited	High
4.	Ministry of Agriculture	High
5.	Ministry of Energy	High
6.	Rural Electrification Authority	High
7.	Food Reserve Agency	High
8.	Zambia Airports Corporation	High
9.	National Assembly	High
10.	Ministry of Transport and Communications	High
11.	Zambia Postal Services	High
12.	The University of Zambia	High
13.	National Road Fund Agency	High
	Office of the President, Provincial Administration, Southern Province	Medium
15.	National Council for Construction	Medium
16.	Zambia Development Agency	Medium
17.	Livingstone Central Hospital	Medium
18.	General Nursing Council	Medium
19.	Pensions and Insurance Authority	Medium
20.	Eastern Provincial Health Office	Medium
21.	Southern Water and Sewerage Company Limited	Medium
22.	Chipata District Health Office	Low
23.	Choma General Hospital	Low
24.	Southern Province Health Office	Low
25.	Livingstone District Health Office	Low
26.	Pemba District Health Office	Low
27.	Choma District Health Office	Low
28.	Chipata Central Hospital	Low
<b>2020</b>		
<b>Qtr 1</b>		
1.	Cabinet Office	High
2.	National Institute for Public Administration	Medium
<b>Qtr 2</b>		
1.	National Savings and Credit Bank	High
2.	Kawambwa Town Council	Low
<b>Qtr 3</b>		
1.	ZCCM-IH Investments Holdings	High
2.	Zambia Bureau of Standards	High
3.	Mulungushi University	High
4.	Kwame Nkrumah University	High
5.	Road Transport and Safety Agency	High
6.	Lusaka Water Supply and Sanitation Company Limited	High
7.	Office of the Auditor General	Medium
8.	Provincial Administration Central Province	Medium
9.	Patents and Companies Registration Agency	Medium
10.	Lukanga Water Supply and Sanitation Company	Medium

Qtr 4		
1.	Luanshya Municipal Council	High
2.	Kalulushi Municipal Council	High
3.	Zambia Forest and Forestry Industries Corporation	High
4.	Chililabombwe Municipal Council	High
5.	Mulonga Water and Sanitation Company	High
6.	Industrial Development Corporation	High
7.	Misenge Environmental and Technical Services	High
8.	Higher Education Loans and Scholarships Board	High
9.	Ministry of Youth, Sport and Child Development	High
10.	Ministry of Gender	High
11.	Zambia Flying Doctors Services	High
12.	Civil Service Commission	Medium
13.	Chipata College of Education	Medium
14.	Chipata Trades Training Institute	Medium
15.	Lusaka Provincial Health Office	Medium
16.	Katete District Health Office (Second Training)	Low
17.	Chipata Central Hospital (Second Training)	Low
18.	Anti-Corruption Commission	High
19.	Zambia Institute of Advanced Legal Education	Medium
20.	Ministry of Community Development and Social Services	High
21.	Ministry of Commerce, Trade and Industry	High
22.	Kabwe General Hospital	Medium



Appendix 14: PEs registration for annual procurement plan uploads and notices in accordance with ZPPA Circular No.2 of 2019.

1 <sup>st</sup> Quarter 2020	
1.	Cancer Diseases Hospital
2.	David Livingstone College for Education
3.	National Science and Technology Council
4.	National Assembly
5.	Ministry of Finance
6.	Senga Hill Town Council
7.	Pensions and Insurance Authority
8.	Drug Enforcement Commission
9.	Rural Electrification Authority
10.	Zambia Qualifications Authority
11.	National Pensions Scheme Authority
12.	Zambia Telecommunications Company Limited
13.	Zambia Revenue Authority
14.	Ministry of Health
15.	Ndola City Council
16.	Muchinga Provincial Administration
17.	Zambia Public Procurement Authority
18.	Zambia Information and Communications Technology Authority
19.	Zambia Institute of Advanced Legal Education
20.	Ministry of Chiefs and Traditional Affairs
21.	Ministry of Foreign Affairs
22.	Ministry of Commerce Trade and Industry
23.	Ministry of Works and Supply
24.	Ministry of Youth Child and Sports Development
25.	Mukuba University
26.	Nakonde Town Council
27.	National Council for Construction
28.	Nitrogen Chemicals of Zambia Limited
29.	Provincial Administration - Luapula Province
30.	Public Service Management Division
31.	Public Service Microfinance Limited
32.	Radiation Protection Authority
33.	Serenje Town Council
34.	Technical Education Vocational and Entrepreneurship Training Services
35.	The University of Zambia
36.	University Teaching Hospital - Adult Hospital
37.	Zambia Environmental Management Agency
38.	Zambia Flying Doctor Services
39.	Chambeshi Water and Sewerage Company Limited
40.	Development Bank of Zambia
41.	Eastern Province Provincial Administration
42.	Eastern Water and Sewerage Company Limited
43.	Food Reserve Agency

44.	Government Stores
45.	Human Rights Commission
46.	Kawambwa Town Council
47.	Local Authorities Superannuation Fund
48.	Lusaka Multi Facility Economic Zone
49.	Ministry of Agriculture
50.	National Science and Technology Council
51.	National Road Fund Agency
<b>2<sup>nd</sup> Quarter 2020</b>	
1.	Bank of Zambia
2.	Chambeshi Water Supply and Sanitation Company Limited (Version 2)
3.	Development Bank of Zambia (Version 2)
4.	Local Authorities Superannuation Fund (Version 2)
5.	Lusaka Water Supply and Sanitation Company Limited
6.	Senga Hill Town Council
7.	Ministry of Agriculture
8.	Ministry of Foreign Affairs
9.	Mukuba University
10.	Nitrogen Chemicals of Zambia
11.	Office of the President- Lusaka Provincial Administration
12.	Road Development Agency
13.	Technical Education Vocational and Entrepreneurship Training Authority (Version 2)
14.	Worker's Compensation Fund Control Board
15.	Zambia Flying Doctor Services
16.	Zambia Meteorology Agency
17.	Ministry of General Education
18.	Ministry of Works and Supply
19.	National Council for Construction (Version 2)
20.	Food Reserve Agency
21.	Ministry of Mines and Mineral Development
22.	Electoral Commission
23.	Nakonde Town Council (Version 2)
24.	Eastern Water Supply and Sanitation Company Limited
25.	National Savings and Credit Bank
26.	Office of The Auditor General
27.	Zambia Environmental Management Agency
28.	Kafubu Water Supply and Sanitation Company Limited
29.	The Copperbelt University
30.	Nkana Water Supply and Sanitation Company Limited
31.	Ministry of Youth Sport and Child Development
32.	Lusaka South Multi Facility Economic Zone
33.	Water Resources Management Authority
34.	National Technology Business Centre
35.	Cabinet Office
36.	Infratel Company Limited
37.	Zambia Centre for Accountancy Studies
38.	Southern Province Health Office
39.	Lupososhi Town Council

40.	Zambia National Building Society
41.	Choma General Hospital
42.	Kazungula District Health Office
43.	Zambia Development Agency
44.	Livingstone District Health Office
45.	Eastern Provincial Health Office
46.	Chipata Central Hospital
47.	Katete District Health Office
48.	Livingstone Central Hospital
49.	Southern Province Health Office
50.	Northern Province Provincial Administration
51.	Kaputa Town Council
52.	Chambeshi Water Supply and Sanitation Company Limited
53.	Public Service Management Division
54.	Zambia Information Communications Technology Authority
<b>3<sup>rd</sup> Quarter, 2020</b>	
1.	Mpulungu Harbour Corporation Limited
2.	Patents and Companies Registration Agency
3.	Kawambwa Town Council
4.	Zambia Postal Services Corporation
5.	Zambia Development Agency Limited
6.	Zambia International Trade Fair
7.	Eastern Provincial Health Office
8.	Chipata District Health Office
9.	General Nursing Council of Zambia
10.	Kitwe City Council
11.	The Copperbelt University
12.	Zambia Industrial Commercial Bank
13.	Mporokoso Town Council
14.	ZCCM –Investments Holding PLC
15.	Rural Electrification Authority
16.	Ministry of Energy
17.	Food Reserve Agency (V2)
18.	Zambia Railways Limited
19.	Ministry of Health (V2)
20.	Kwame Nkrumah University
21.	Chiengi Town Council
22.	Kapiri Mposhi Town Council
23.	National Health Insurance Management Authority
24.	St. Mawaggali Trades Training Institute
<b>Quarter 4, 2020</b>	
1.	Luanshya Municipal Council
2.	Kalulushi Municipal Council
3.	Zambia Forest and Forestry Industries Corporation
4.	Chililabombwe Municipal Council
5.	Mulonga Water and Sanitation Company
6.	Industrial Development Corporation
7.	Misenge Environmental and Technical Services

40.	Zambia National Building Society
41.	Choma General Hospital
42.	Kazungula District Health Office
43.	Zambia Development Agency
44.	Livingstone District Health Office
45.	Eastern Provincial Health Office
46.	Chipata Central Hospital
47.	Katete District Health Office
48.	Livingstone Central Hospital
49.	Southern Province Health Office
50.	Northern Province Provincial Administration
51.	Kaputa Town Council
52.	Chambeshi Water Supply and Sanitation Company Limited
53.	Public Service Management Division
54.	Zambia Information Communications Technology Authority
<b>3<sup>rd</sup> Quarter, 2020</b>	
1.	Mpulungu Harbour Corporation Limited
2.	Patents and Companies Registration Agency
3.	Kawambwa Town Council
4.	Zambia Postal Services Corporation
5.	Zambia Development Agency Limited
6.	Zambia International Trade Fair
7.	Eastern Provincial Health Office
8.	Chipata District Health Office
9.	General Nursing Council of Zambia
10.	Kitwe City Council
11.	The Copperbelt University
12.	Zambia Industrial Commercial Bank
13.	Mporokoso Town Council
14.	ZCCM –Investments Holding PLC
15.	Rural Electrification Authority
16.	Ministry of Energy
17.	Food Reserve Agency (V2)
18.	Zambia Railways Limited
19.	Ministry of Health (V2)
20.	Kwame Nkrumah University
21.	Chiengwe Town Council
22.	Kapiri Mposhi Town Council
23.	National Health Insurance Management Authority
24.	St. Mawaggali Trades Training Institute
<b>Quarter 4, 2020</b>	
1.	Luanshya Municipal Council
2.	Kalulushi Municipal Council
3.	Zambia Forest and Forestry Industries Corporation
4.	Chililabombwe Municipal Council
5.	Mulonga Water and Sanitation Company
6.	Industrial Development Corporation
7.	Misenge Environmental and Technical Services

8.	Higher Education Loans and Scholarships Board
9.	Ministry of Youth, Sport and Child Development
10.	Ministry of Gender
11.	Civil Service Commission
12.	Ministry of Commerce, Trade and Industry
13.	Chipata College of Education
14.	Chipata Trades Training Institute
15.	Lusaka Provincial Health Office
16.	Katete District Health Office
17.	Kabwe General Hospital
18.	Anti-Corruption Commission

