



Human Rights Commission-Zambia

FINANCIAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2024 (IPSAS – CASH BASIS)



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ABOUT THE COMMISSION

This Report is prepared to provide an overview of the financial performance of the Human Rights Commission for the financial year ended 31st December 2024.

The Human Rights Commission is a National Human Rights Institution (NHRI) established pursuant to Article 230(1) of the Constitution of Zambia (Amendment) Act No. 2 of 2016. The Commission is established as an independent and autonomous institution with a Constitutional mandate to promote and protect human rights in accordance with the Paris Principles that guide the establishment, role and functions of NHRIs.

MANDATE AND FUNCTIONS

In accordance with Article 230 (2) of the Constitution, the Commission has the mandate of ensuring that the Bill of Rights is upheld and protected. Article 230 (3) of the Constitution provides for further functions of the Commission as follows:

- i. Investigate and report on the observance of rights and freedoms;
- ii. Take necessary steps to secure appropriate redress, where rights and freedoms are violated;
- iii. Endeavour to resolve disputes through negotiation, mediation or conciliation;
- iv. Carryout research on rights and freedoms and related matters;
- v. Conduct civic education on rights and freedoms; and
- vi. Perform such other functions as prescribed.

Further, the Commission is guided by Articles 216 and 241 of the Constitution of Zambia which stipulates principles and powers relating to Commissions, respectively.

Noteworthy is that the functions and powers of the Commission have been enhanced under the Human Rights Commission Act No. 4 of 2024 and the Access to Information Act No. 24 of 2023. The Access to Information Act 2023, gives the Commission an oversight role in the protection and promotion of the right to access information.

CORPORATE GOVERNANCE

THE COMMISSION

The Human Rights Commission is headed by the Commission whose composition is provided for under section 7 (1) of the Human Rights Act, No. 4 of 2024. The Act states that the Commission shall consist of the following part-time members appointed by the President, subject to ratification by the National Assembly:

- (a) the Chairperson;
- (b) the Vice-Chairperson; and
- (c) five other members.

EXECUTIVE MANAGEMENT

The Executive Management consists of the following:

- (a) the Director-General, who is the Controlling Officer;
- (b) the Deputy Director;
- (c) three (3) Heads of Departments;
- (d) two (2) Heads of Sections; and
- (e) three (3) Heads of Units.

PHYSICAL ADDRESS

The address of the registered office of the Human Rights Commission is as follows:

Human Rights House
Mulungushi House Annex, Independence Avenue
P. O. Box 33812
LUSAKA

THE CONTROLLING OFFICER’S REPORT

During the period under review, the Commission implemented various programmes and activities aligned to its constitutional mandate of promoting and protecting human rights in Zambia. These included complaint handling, public sensitizations, legal reform advocacy, monitoring places of detention and the protection of vulnerable groups such as women and children.

These efforts directly contributed to *Development Outcome 2: Improved Rule of Law, Human Rights and Constitutionalism* under Strategic Development Area 4 of the 8th National Development Plan (8NDP), which focuses on “*Good Governance and Development*”. The Commission’s work in enhancing access to justice, strengthening the rule of law and promoting accountability and transparency is integral to building strong institutions and fostering public trust. During the period under review the Commission embarked on the review of the Commission’s Strategic Plan for the period 2022–2026. The revised Strategic Plan is expected to be ready for implementation within the first quarter of 2025 and is expected to expand the Commission’s national footprint, improve service delivery and enhance institutional efficiency which are all key objectives in the 8NDP. Further, it is our considered view that the successful implementation of the Strategic Plan will significantly contribute to the attainment of national goals on human rights and the country’s regional and international human rights obligations.

The Commission’s financial statements for the year under review have been prepared in accordance with International Public Sector Accountings Standards (IPSAS) Cash basis, the Public Finance Management Act, No. 1 of 2018 and the Central Government Accounting Policies (CGAPS) for Cash Basis Accounting No. 2.

NON-FINANCIAL PERFORMANCE

Below we highlight the Commission’s non-financial performance during the financial year under review:

1. Complaint’s Handling

A total of 2,086 complaints were handled out of which 1, 627 were male and 459 female. 1,231 cases were resolved, 130 referred to relevant institutions and 179 cases were pending. 546 complaints comprised discontinued cases.

2. Legal Reforms/Parliamentary Submissions

The Commission made appearances before Parliament and submitted reports/ memoranda on fourteen (14) matters, including proposed legislation.

The Commission participated and undertook the following activities:

- i. Inspection of Places of Detention - Out of the target of six hundred (600), the Commission conducted One Hundred fifty (150) human rights sensitization sessions in the various detention and correctional facilities, directly reaching out to an estimated 15,086 persons in detention and correctional facilities in the ten (10) provinces.
- ii. Legal Clinics/Desks - The Commission conducted ten (10) community sensitisation meetings, one (1) in each of the ten (10) provinces.

- iii. Public Awareness on Human Rights - The Commission participated in seven (7) traditional ceremonies. A total of 6,200 copies of various Information Education and Communication (IEC) materials were distributed.
- iv. Branding Visibility of the Commission- 375 T-Shirts and 375 Caps were procured and branded and distributed to stakeholders during the commemoration of Human Rights Day and community sensitisation meetings.

Over 31,324 different types of Information Education and Communication (IEC) materials were printed and 31,234 copies were distributed against a target of 50,000.
- v. Monitoring on Business and Human Rights - Zambia accepted a recommendation during the Universal Periodic Review (UPR) to develop a National Action Plan (NAP) on business and human rights. The Commission had three (3) engagement activities with stakeholders to equip them with necessary knowledge and skills in Business and Human Rights.
 - National consultative meeting sponsored by Human Rights Commission and United Nations Development Program (UNDP).
 - Stakeholder engagement meetings on business and human rights in four (4) provinces.
 - Monitoring of compliance on United Nations Guiding Principles (UNGP) on business and human rights.
- vi. Democracy Strengthening Project in Zambia - The project supported the development of the Commission Case Management System and the continued operations of three (3) Provincial Offices.
- vii. Press Statements - The Commission issued thirteen (13) press statements to provide advice on human rights matters.
- viii. Enabling Access to Justice, Civil Society Participation and Transparency - The Commission, in collaboration with Ministry of Justice and Zambia Police, conducted a capacity building Workshop on Economic, Social and Cultural Rights (ESCR) for its members of staff.
- ix. Implementation of Child Rights project activities under the Driving Sustainable Change for Children's Rights (DSCCR) - The Commission implemented activities on child rights protection in 20 districts of seven (7) Provinces as planned.
- x. Social Media Monitoring - By 31st December 2024, the Commission had 36,688 followers on various social media platform. The Commission received twenty-six (26) complaints through the social media platform.

FINANCIAL PERFORMANCE

Highlighted below is the financial performance of the Human Rights Commission which discloses the sources of funding, utilization and outstanding cash balances for the year ended 31st December 2024.

Sources of funds

Section 23 (1) of the Human Rights Commission Act 2024, provides that the funds of the Commission consist of monies that may—

- (a) be appropriated by Parliament;
- (b) be paid to the Commission by way of grants or donations; or
- (c) vest in or accrue to the Commission.

Section 23 (2) of the Human Rights Commission Act, 2024, further provides that the Commission may—

- (a) accept monies by way of grants or donations from any source within the Republic and subject to the approval of the Minister responsible for finance, from any source outside the Republic; and
- (b) subject to the Public Debt Management Act, 2022, raise by way of loans or otherwise, monies that the Commission may require for the performance of the Commission’s functions.

During the period under review, the Commission fully operated within the above provisions.

Receipts

Cash receipts during the period under review amounted to K33,451,937 compared to K37,153,186 in the previous year. This represented a 10% (K 3,701,249) decrease in funding. The decrease is attributed to a reduction in funding from the Treasury.

Payments

Total expenditure during the period amounted to K33,504,490 compared to K37,401,862 for the previous year. This also represented a 10% (K 3,897,372) decrease. The decrease is attributed to the decreased funding from the Treasury.

Increase /Decrease in Cash

The decrease in cash during the period under review was K210,884 compared to a decrease of K248,676 in the previous period.

Related Party Transactions

There were no related party transactions for the financial year ended 31st December 2024.

Property, Plant and Equipment

The Commission procured three (3) Aircons, three (3) desktop, four (4) laptops computers, five (5) printers, nine (9) mobile phones, nine (9) routers and seven (7) office chairs at a total cost of K700,000. No property, plant and equipment were disposed of during the financial year.

Intangible Assets

There were no purchases of intangible assets for the financial year.

Employees

The number of employees at the beginning of the year was Fifty-Seven (57) and increased to Seventy-Five (75) as at the end of December 2024. The total amount spent on employees' remuneration and welfare was K23,912,560 compared to K15,369,151 in 2023.

Health and Safety of Employees

The Commission is aware of its responsibilities regarding the safety and health of employees as prescribed under the Occupational Health and Safety Act, No.36 of 2010 and took appropriate measures to safeguard their safety and health such as providing employees with training in safety protocols, use of correct working tools and keeping the work environment clean. There was no incident of health or safety hazards reported in 2024.

Events

The Commission incurred K284,082 towards the commemoration of the Human Rights Day and other public functions for the financial year ended 31st December 2024.

Auditors

In line with Article 250 of the Constitution of Zambia (Amendment) Act, No.2 of 2016 and section 73 of the Public Finance Management Act, No.1 of 2018, the Commission is audited by the Auditor General of the Republic of Zambia.

In conclusion, the Commission's operations for the year ended 31st December, 2024 were carried out within the approved budget of K40,722,307 for Head 34 - Human Rights Commission. No supplementary budget was approved during the period under review. Despite a 10% reduction in both receipts and expenditures compared to the previous year, the Commission was able to manage its financial resources prudently, ensuring the continued implementation of its key programs and activities.

I would like to extend my sincere appreciation to the management and staff of the Commission for their dedication and hard work, which enabled the successful execution of the Commission's planned activities and the timely preparation of the financial report for the year ended 31st December, 2024.


Mbololwa Wamunyima (Ms.)
DIRECTOR-GENERAL

Date: 16 May2025

STATEMENT OF MANAGEMENT RESPONSIBILITIES FOR FINANCIAL STATEMENTS

In line with the requirements of section 70 (4) of the Public Finance Management Act, No. 1 of 2018, the Controlling Officer is responsible for preparing and certifying the correctness of the financial statements for the year ended 31st December 2024, which are free from material misstatement, whether due to fraud or error, and are prepared, in all material respects, in accordance with the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting. In preparing the financial statements, the Commission selected applicable policies from Central Government Accounting Policies (CGAPs) No. 2 and applied them consistently, making judgment and estimates that were reasonable and prudent.

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

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

In addition, Part III and regulation 8 (s) of the Public Finance Management (General) Regulations, 2020, requires the Head of the Accounting Unit to sign off Accounts, Management Reports, financial statements or any component of the work submitted to the supervising officer or any other officer as input in the financial report of the Republic.

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

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

To the best of our knowledge, proper books of accounts were maintained to support preparation of financial statements comprising Statement A - Statement of Cash Receipts and Payments, Statement B – Statement of Comparison of Budget and Actual Amounts (Budget Execution), Statement C – Statement of Comparison of Authorised Provision and Actual Expenditure (by Programme and Sub -Programme), a summary of significant accounting policies and other explanatory information that present fairly the financial results of the of the Human Rights Commission for the financial year ended 31st December 2024.

Signed on behalf of the Human Rights Commission.


Frank Tonde Taima
Manager – Finance

Date: 16 May 2025


Mbololwa Wamunyima (Ms.)
Director - General

Date: 16 May 2025



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

INDEPENDENT AUDITOR'S REPORT

**STAND No.7901
HAILE SELASSIE AVENUE,
LONGACRES
P.O BOX 50071
LUSAKA, ZAMBIA
E-mail: auditorg@ago.gov.zm
Website: www.ago.gov.zm
Telephone:
+260211252611/252771**

To: The Commissioners – Human Rights Commission

**Report on the Audit of the Financial Statements of Head 34 – Human Rights Commission
for the Financial Year Ended 31st December 2024**

Opinion

I have audited the financial statements of Head 34 – Human Rights Commission for the financial year ended 31st December 2024, which comprise Statement A - Statement of Cash Receipts and Payments, Statement B - Statement of Comparison of Budget and Actual Amounts (Budget Execution), Statement C - Statement of Comparison of Budget and Actual Amounts (by Programme and Sub Programme) and a summary of significant accounting policies and other explanatory information.

In my opinion, the accompanying financial statements present fairly, in all material respects, the Statement A - Statement of Cash Receipts and Payments, Statement B - Statement of Comparison of Budget and Actual Amounts (Budget Execution) and Statement C- Statement of Comparison of Budget and Actual Amounts (by Programme and Sub Programme) for the year ended 31st December 2024, in accordance with the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting as required by the Central Government Accounting Policies (CGAPs) No. 2.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am independent



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of the Human Rights Commission in accordance with the International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics together with the ethical requirements that are relevant to my audit of the financial statements in Zambia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the INTOSAI Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

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

Responsibilities of Management and those Charged with Governance for the Financial Statements

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

Those charged with governance are responsible for overseeing the Human Right Commission.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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



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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Head 34 – Human Rights Commission’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 Head 34 – Human Rights Commission’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, the going concern of the Human Rights Commission is dependent on the government policy decision.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

In communicating with those charged with governance, I also determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore



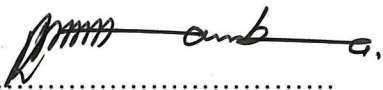
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the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

I confirm that in my opinion the accounting and other records required by the Public Finance Management Act No. 1 of 2018 have been kept by Head 34 – Human Rights Commission, so far as appears from my examination of those records.


.....

Dr. Ron M. Mwambwa, FCMA, FZICA, CGMA, CFE
ACTING AUDITOR GENERAL

DATE...*27/05/*2025

STATEMENT A – STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st DECEMBER 2024

Details	Note	2024 K	RESTATED 2023 K
RECEIPTS			
Treasury	2	33,451,937	34,592,164
External Assistance	3		2,561,022
TOTAL RECEIPTS		33,451,937	37,153,186
PAYMENTS			
Personnel Emoluments	4	23,912,560	15,369,151
Goods and Services	5	8,666,482	14,312,866
Financial Charges	6	-	-
Social Benefits	7	12,380	
Non-financial assets acquisition	8	700,000	4,533,912
Financial Assets	9		
Other payments	10	213,068	3,185,933
TOTAL PAYMENTS		33,504,490	37,401,862
Increase/(decrease) in Cash		(52,553)	(248,676)
Foreign Exchange Losses	11	-	-
Cash at beginning of the year	12	639,673	888,349
Less Cash mopped under TSA	12	376,236	
Adjusted Cash at beginning of the year	12	263,437	
Cash at the end of the year	12	210,884	639,673

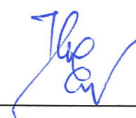
The notes on pages 15 to 27 form an integral part of the financial statements



Mbololwa Wamunyima (Ms.)

Director General

Date: 16 May2025



Frank Tonde Taima

Manager - Finance

Date: 16 May2025

STATEMENT B – STATEMENT OF BUDGET EXECUTION FOR THE YEAR ENDED 31st DECEMBER 2024

	Original Budget	Adjustment	Final Budget	Actual Amounts	% Performance	Variance	% Variance
Deetails	K	K	K	K		K	
RECEIPTS							
Funding	40,722,307	-	40,722,307	33,451,937	82	(7,270,370)	(18)
External Assistance	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	
TOTAL RECEIPTS	40,722,307	-	40,722,307	33,451,937	82	(7,270,370)	(18)
PAYMENTS							
Personnel Emoluments	23,928,624	-	23,928,624	23,912,560	100	16,064	0
Use of goods and services	14,743,683	-	14,743,683	8,678,862	59	6,064,821	41
Financial Charges	-	-	-	-		-	
Social benefits	-	-	-	-		-	
Non-financial assets acquisition	2,050,000	-	2,050,000	700,000	34	1,350,000	66
Financial Assets	-	-	-	-		-	
Other payments	-	-	-	-		-	
TOTAL PAYMENTS	40,722,307	-	40,722,307	33,291,421	82	7,430,886	18



Mbololwa Wamunyima (Ms.)
Director General

Date: 16 May.....2025



Frank Tonde Taima
Manager - Finance

Date: 16 May.....2025

STATEMENT C – STATEMENT OF COMPARISON OF BUDGET AND ACTUAL EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME FOR THE YEAR ENDED 31st DECEMBER 2024

Code	Description	Original Budget	supplementary/ Variance Budget	Final Budget	Actual Expenditure	Variance
		K	K	K	K	K
4140	Protection and Promotion of Human	20,235,629		20,235,629	14,292,714	5,942,915
4199	Management Support Services	20,486,678		20,486,678	18,998,707	1,487,971
	TOTAL	40,722,307	-	40,722,307	33,291,421	7,430,886


Mbololwa Wamunyima (Ms.)
Director General

Date: 16 May.....2025


Frank Tonde Taima
Manager - Finance

Date: 16 May.....2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

1. Basis of the Preparation of the Financial Statements

The financial statements have been prepared in accordance with Part 1 of the IPSAS Cash Basis of Accounting, issued by the International Public Sector Accounting Standards Board (IPSASB).

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

1.1 Reporting Entity

These financial statements are for the Human Rights Commission. The financial statements encompass the Commission as set up in the Constitution of Zambia (Amendment) Act No. 2 of 2016, the Human Rights Act, No 4 of 2024, and the Public Finance Management Act No.1 of 2018.

The principal function of the Commission is outlined under Article 230 the Constitution of Zambia (Amendment) No.2 of 2016.

1.2 Authorization Date

The financial statements were authorised for issue on 8th April 2025 by the Controlling Officer.

1.3 Revenue

The Commission does not generate its own revenue. Instead, it receives financial support from Central Government in form of funding. Funding consists of amounts appropriated by Parliament which the Treasury releases to the Commission. The Commission does not operate its own bank accounts for the amounts received from the Treasury. Instead, the Government through the Ministry of Finance and National Planning's Treasury Services Department operates a centralised treasury function through the Treasury Single Account (TSA) set up in line with Section 25 of the PFMA 2018.

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

Apart from funds received from the Treasury, the Commission operates Third Party Accounts to cater for specific projects funded by Cooperating Partners. The balances on these accounts are reported in the financial statements.

1.4 Expenditure

Expenditure is recognised when payment is made for expenses incurred. The Commission incurs expenditure relating to the discharge of its functions which includes expenses relating to other

personnel emoluments, goods and services, general administration, and acquisition of non-financial assets.

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

1.5 Reporting on Gross Basis

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

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

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

Cash on hand refers to notes and coins held by the Commission at the reporting date, and it includes petty cash. Demand deposits consist of reconciled balances held in the Commission's bank accounts which it can use on demand. Cash equivalents, on the other hand, refer to short term high liquid investments that can easily be converted to known amounts of cash and are subject to insignificant risk of change in values.

The Commission recognises all short-term high liquid investments having maturities of three months or less as cash equivalents.

1.7 Presentation Currency

The presentation currency is Zambian Kwacha.

1.8 Foreign Currencies

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

The Commission did not make any foreign transactions for the financial year ended 31st December 2024.

1.9 Borrowings

Subject to the Public Debt Management Act, 2025 the Commission can raise funds by way of loans or otherwise. No borrowings were undertaken by the Commission during the period under review. Therefore, neither borrowings nor their repayments are recognised in the financial statements of the Commission.

1.10 Budgets and Actual Amounts

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

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

1.11 Encouraged Disclosures of Accrual Type of Items

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

i. Property, Plant and Equipment

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

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

ii. Investments in Other Entities

The Commission had no investments in other entities during the period under review.

iii. Administered Tax Transactions

The Commission withheld taxes on behalf of ZRA amounting to K227,671 during the year ended 31st December 2024.

iv. Related Party Transactions

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

Related parties include: -

- (a) Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the Commission,
- (b) Associates being entities over which the Commission has significant influence,
- (c) Individuals that have significant influence over the Controlling Officer such as Members of Parliament, Chiefs and close family members of such individuals,
- (d) Key management personnel, and close members of the family of key management personnel; and

- (e) Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in (c) or (d), or over which such a person can exercise significant influence.

The key management personnel of the Commission are: -

- (a) the Commissioners, members of the Audit, Human Resource, Administration & Finance and Procurement Committees; and
- (b) The Director, Deputy Director, and other members of the Management team.

Spouses, children and grandchildren, grandparents, brothers, sisters, parents in law, brothers in law, and sisters in law of key management personnel are related parties to the Commission Secretariat.

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

v. External Assistance

External assistance comprises grants from multilateral and bilateral agencies provided under agreements specifying the purposes for which the assistance will be utilised. In the year under review the Commission did not receive any in external assistance.

The Human Rights Commission discloses total external assistance received in cash during the year, total external assistance paid by the agencies for the benefit of the Commission, external assistance received in form of loans and grants, their classifications, purposes for which it was received and undrawn balances.

vi. Other Receipts

There were no other receipts for the financial year ended 31st December 2024.

vii. Payments by Third Parties

There were no payments by third parties for the financial year ended 31st December 2024.

NOTES TO THE FINANCIAL STATEMENTS

2. Funding from the Treasury

During the financial year under review, the Commission received funding from the Treasury as shown in the table below: -

Funding	2024 K	2023 K
1st Funding	1,685,430	1,195,512
2nd Funding	1,685,430	395,713
3rd Funding	1,000,000	1,272,652
4th Funding	1,685,430	1,195,512
5th Funding	1,654,854	2,149,591
6th Funding	1,420,000	1,195,512
7th Funding	1,685,430	1,145,387
8th Funding	1,685,430	1,508,323
9th Funding	500,000	1,400,000
10th Funding	1,685,430	1,195,512
11th Funding	1,685,430	1,195,512
12th Funding	1,000,000	853,867
13th Funding	1,685,430	1,195,512
14th Funding	1,685,430	1,195,512
15th Funding	1,685,430	891,876
16th Funding	1,000,000	1,195,512
17th Funding	500,000	800,000
18th Funding	2,500,000	1,195,512
19th Funding	1,685,430	1,422,984
20th Funding	1,685,430	7,346,195
21st Funding	3,651,923	1,422,984
22nd Funding	-	1,800,000
23rd Funding	-	1,422,984
Total	33,451,937	34,592,164

3. External Assistance

During the financial year ended 31st December 2024, the Commission did not directly receive funding from any of its Cooperating Partners: -

Details	2024 K	2023 K
Save the Children	-	1,324,993
GIZ	-	406,780
UNDP	-	829,249
Total	-	2,561,022

4. Personnel Emoluments

The Commission prepares its own payroll and below are actual amounts of emoluments paid to staff in various categories that amounted to K23,912,560.

Details	2024 K	2023 K
Super scale	1,570,230	960,357
Salary Division 1	11,247,157	9,154,451
Salary Division 2	2,474,782	1,857,936
Salary Division 3	4,162,957	1,294,283
Other Personal Emoluments	4,457,434	2,102,124
Total	23,912,560	15,369,151

5. Use of Goods and Services (Appendix 1)

Use of Good and services consist of expenditure incurred on administrative activities.

Details	2024 K	2023 K
Office Costs	570,241	455,196
Building Repair and Maintenance Cost	695,713	632,445
Plant, Machinery, Vehicle Running & Maintenance Cost	1,611,248	2,472,093
Other Administrative & operating costs	415,555	1,722,599
Requisites	7,845	13,000
Services	2,000,214	2,949,888
Travel expenses within Zambia	1,948,617	4,177,196
Travel expenses Outside Zambia	946,400	1,575,626
Short Term Training & staff development	82,900	92,400
Registration & Subscription (Professional Bodies)	387,749	222,422
TOTAL	8,666,482	14,312,866

6. Financial Charges

The Commission had no financial charges paid during the period under review.

7. Social Benefits

Social benefits include payments towards death on duty, burial, and other benefits. For the financial year ended 31st December 2024 the Commission paid K12,380 in social benefit payments.

8. Non-financial Asset Acquisition (Appendix 2)

Acquisition of assets involved the following payments.

Details	2024 K	2023 K
Land	-	51,500
Furniture & Equipment	700,000	367,980
Plant & Machinery		
Building		
Motor Vehicle	-	4,114,432
Assets Under Construction		
Other assets		
Total	700,000	4,533,912

9. Financial Assets

The Commission did not acquire any financial assets during the financial year period under review.

10. Other payments

The Commission made other payments on behalf of the Co-operating Partners during the financial year ended 31st December 2024. The expenditure is reported only in Statement A as it constitutes funds received from Co-operating Partners which were not funded through TSA.

The reported values for the United Nations Development Programme (UNDP) and GIZ -Annual State of Human Rights Report (GIZ-ASHRR) were restated because of year-end cash deposits as part of imprest retirements.

Details	2024 K	2023 RESTATED K	2023 K
UNDP	-	826,672	832,592
Save The Children	127,528	1,238,389	1,238,389
GIZ-ASHRR	-	1,120,872	1,128,160
EU-Death Penalty	85,540		-
Total	213,068	3,185,933	3,199,141

11. Foreign Exchange Losses/Gains

There were no foreign Exchange losses/gains for the financial year ended 31st December 2024.

12. Cash Balances

The Commission's cash amounts consisted of cash on hand, demand deposits and cash equivalents.

Details	2024 K	2023
Csh on Hand	-	-
Deman Deposits	210,884	639,673
Cash Equivalents	-	-
TOTAL	210,884	639,673

a. Cash on Hand

The Commission did not have cash on hand as at 31st December 2024.

b. Demand Deposits – Bank Balances

The Commission had the following reconciled bank account balances as at the 31st December 2024. Please note that the balances on the United Nations Development Programme (UNDP) and GIZ -Annual State of Human Rights Report (GIZ-ASHRR) accounts were restated after imprest retirements.

Details	2024 K	RESTATED K	2023 K
TSA	160,515	376,236	376,236
GIZ-HRC Annual State of Human Rights	6,451	6,451	531
GIZ-HRC Awareness	1,676	1,676	1,676
HRC-Save the Children	18,356	145,884	145,884
HRC-EU Death Penalty	16,563	102,103	102,103
HRC-UNDP Ewer	7,323	7,323	35
TOTAL	210,884	639,673	626,465

c. Cash Equivalents

The Commission held no treasury bills for the financial year ended 31st December 2024.

13. Budget Adjustments and Variances

a. Budget Adjustments

The original budget was approved by the National Assembly in December 2023. There were no subsequent approved adjustments to the budget during the period under review.

b. Budget Variances

Own Source Revenues

The Commission did not generate any form of revenue for the financial year ended 31st December 2024 because it is not mandated by the Human Rights Act.

14. Property, Plant and Equipment

The Commission had property, plant and equipment valued at K11,744,565.

	Land and Buildings	Motor Vehicles	Office Equipment	Communication Equipment	Furniture and Fittings	Plant and Equipment	Total
	K	K	K	K	K	K	K
Opening balance	589,058	8,983,860	741,984	2,258	725,386	2,020	11,044,565
Additions	0	0	332,852	257,354	57,194	52,600	700,000
Closing balance	589,058	8,983,860	1,074,836	259,612	782,580	54,620	11,744,565

15. Investments

The Commission had no investments during the financial year ended 31st December 2024.

16. Administered Transactions

The Commission did administer Withholding Value Added Tax collection amounting to K227,671 on behalf of Zambia Revenue Authority (ZRA) for the financial year ended 31st December 2024.

17. Related Party Disclosures

The following disclosures are made in the financial statements of the Human Rights Commission:

a. Fringe Benefits Disclosures

The Director/Controlling Officer was provided with a personal-to-holder car, an office and personal secretary.

b. Remuneration of the Director/Controlling Officer

The aggregate remuneration of the Director/Controlling Officer determined on a full-time equivalent basis receiving remuneration under the Commission is:

Aggregate Remuneration	K1,146,362
Number of persons	1

The Director/Controlling Officer did not have any outstanding loans obtained under the Commission.

c. Remuneration of Senior Management

The aggregate remuneration of members of the Senior Management team and the number of individuals determined on a full-time equivalent basis receiving remuneration from the Commission Secretariat are:

Aggregate Remuneration	K6,007,542
Number of persons	11

Two (2) of the members of Senior Management acquired loans amounting to K80, 000 from the Commission for the financial year ended 31st December 2024.

For the purposes of this part:

- Remuneration refers to salaries and other personnel emoluments; and
- Senior Management refers to officers from salary scale HRC H to Super Scale.

18. External Assistance

The amounts, class of provider and purpose for which external assistance was received for the financial year are outlined below:

	2024	2023
Details	K	K
Technical and Capacity Building		
USAID	-	-
GIZ	-	406,780
Save the Children-Zambia	-	1,324,993
UNDP	-	829,249
Total	-	2,561,022

19. Third Party Payments (Direct Payments)

The Human Rights Commission did not benefit from payments made by third parties for the financial year ended 31st December 2024.

20. Salary and Tuition Advances

During the period under review, the institution processed Salary and Tuition Advances amounting to K909,470 as shown below:

	2024
Details	K
Funding	-
Recoveries	993,846.11
Disbursements	909,470.00
Decrease in cash	84,376.11
Opening Balance as at 1st January 2024	5,357.20
Closing Balance as at 31st December 2024	89,733.31

21. Transactions paid in 2024 and reversed by ministry of finance (appendix 3)

During the period under review, the institution processed payments amounting to K162,473.25 which was reversed by ministry of finance after funds were transferred to beneficiaries. These reversals have been included in the list of arrears transferred to head 21

22. 2024 Arrears (Appendix 4)

During the period under review, the institution processed payments amounting to K128,024.12. This has been transferred to Head 21 for payment as arrears.

APPENDIX 1 - LIST OF GOODS & SERVICE (Note 5)

GL	Description	K
221010	Office Material	461,989.87
221020	Telephone, Fax Telex Radio	43,214.19
221040	Internet Charges	6,500.00
221060	Postal Charges	19,200.00
221095	Maintenance of Office Equipment	39,336.54
222010	Rentals for Buildings	57,180.10
222020	Water and Sanitation Charges	45,234.48
222030	Electricity Charges	104,900.00
222040	Maintenance of Buildings (Maintenance Consumables	338,803.21
222050	Office Furniture (Maintenance Consumables)	15,800.00
222070	Security and Care taking Charges	133,795.00
223010	Petrol, oil & lubricants.	947,378.83
223020	Servicing Other Consumables	392,714.11
223030	Spare Parts	3,500.00
223040	Tyres	19,651.80
223060	Insurance - Plant and Equipment	232,399.50
223070	Licences and Taxes	14,863.95
223080	Toll Fees	740.00
224060	Boards And committees Allowances	415,555.00
225001	Hand tools & Equipment.	7,845.00
226001	Consultancy, Studies, Technical Assistance Fees	27,200.00
226004	Accounts & Audit Services Expenses	145,363.74
226005	Printing	591,100.00
226008	Advertising & Publicity	220,898.52
226010	Technical Equipment Repair & maintenance	48,140.00
226018	Official Entertainment	30,600.00
226020	Public Functions and Ceremonies	284,082.25
226060	Labour day Expenses and Awards	14,385.00
226078	Conferences, seminars and Workshops	638,443.99
227110	Road, Rail & Air Fare	78,993.57
227130	Allowances-Travel Expenses within Zambia	1,869,623.96
227210	Road, Rail & Air Fares Outside Zambia	252,150.00
227230	Allowances Foreign	686,028.01
227270	Visas-Foreign	8,222.00
228110	Training Allw.s Wthin Zambia - S/Term <=6 Mths	26,400.00
228120	Training & Educ Charges Within Zambia <=6 Mths	56,500.00
228520	Subscriptions to Professional Bodies	387,749.38
Total		8,666,482.00

APPENDIX 2 - LIST OF ASSETS (Note 8)

GL	Description	K
311301	AIRCON	52,600
311301	TIME & ATTENDANCE MACHINE	3,500
311301	ROUTERS	11,249
311301	LAPTOPS/DESKTOPS	202,130
311301	MOBILE PHONES	22,707
311301	VIDEO CONFERENCE KIT	44,100
311301	EL MANAGED SWITCH	14,500
311301	HEAVY DUTY PHOTOCOPIER	78,850
311301	PBX IP PHONES	164,798
311301	PRINTERS	48,372
311301	CHAIRS	57,194
	Total	700,000

APPENDIX 3 – TRANSACTIONS SETTLED IN 2024 TO BE REVERSED BY MINISTRY OF FINANCE FROM HEAD 21

S/N	Document number	Customer Number	Amount(K)
1	Dickson Hara	5009974	1,000.00
2	Naomi Chibesakunda	5021062	10,341.78
3	Francis Malwa	5026899	1,000.00
4	Lucy Munthali	5006790	11,230.31
5	Katendi Kapin'a Nkombo	5002549	11,230.31
6	Mweelwa Muleya	5002407	11,230.31
7	Tyson Mudenda	316852	11,230.31
8	Lucy Munthali	5006790	9,358.59
9	Katendi Kapin'a Nkombo	5002549	11,985.56
10	Mweelwa Muleya	5002407	11,985.56
11	Tyson Mudenda	316852	11,985.56
12	Charity Sabi	5002451	9,358.59
13	Simon Mulumbi	5002450	5,615.15
14	Foster Hamuyube	5002547	7,486.87
15	Justine Kapunda	5023563	7,486.87
16	Justine Kapunda	5023563	3,743.44
17	Mable Simwanda	5002527	5,615.15
18	Katendi Kapin'a Nkombo	5002549	5,615.15
19	Naomi Chibesakunda	5021062	14,973.74
	Total		162,473.25

APPENDIX 4 – OUTSTANDING OPEN ITEMS TO HEAD 21 FOR THE YEAR 2024

S/N	Document number	Customer Number	Amount(K)
1	Jane Mwalongo	223	2,000.00
2	Gift Masandika	194162	1,000.00
3	Shadreck Banda	198669	1,000.00
4	Christine Chama	234309	900.00
5	Harris Phiri	256518	130.00
6	Harris Phiri	256518	1,950.00
7	Irene Kalnga	5002424	135.00
8	Irene Kalnga	5002424	33,782.22
9	Felix Miti	5002432	3,530.00
10	Simon Mululmbi	5002450	135.00
11	Michael Siloka	5002452	1,930.00
12	Foster Hamuyube	5002547	405.00
13	Winstone Nunkwe	5002550	1,505.50
14	Winstone Nunkwe	5002550	7,950.00
15	Whilcane Mwiinga	5004145	1,730.00
16	Mabvuto Daka	5009419	900.00
17	Mabvuto Daka	5009419	1,000.00
18	Dickson Hara	5009974	8,130.00
19	Vida Mbewe	5017145	8,130.00
20	Laura Miti	5023600	900.00
21	Natasha Swala	5025061	4,000.00
22	Pancras Kanyata	5026193	4,000.00
23	Gift Zulu	5026293	1,000.00
24	Daisy Nkhata	5026633	8,260.00
25	Maata Nawa	5026662	4,000.00
26	Franscis Malwa	5026899	8,260.00
27	Pertetual Chisenga	5027653	4,000.00
28	Panic Malawo	5029036	900.00
29	Emmanuel Matepeta	5029312	6,000.00
30	Michael Chishi	5030357	10,461.40
			128,024.12



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