



Human Rights Commission-Zambia

FINANCIAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025 (IPSAS – CASH BASIS)



Building a Sustainable Culture of Human Rights Together

AUDITED FINANCIAL STATEMENTS



HUMAN RIGHTS COMMISSION

FINANCIAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

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

“Building a Sustainable Culture of Human Rights Together”

CONTENTS

PAGE

THE INSTITUTIONAL PERFORMANCE REPORT.....	3
THE CONTROLLING OFFICER’S REPORT.....	7
STATEMENT OF RESPONSIBILITIES FOR ANNUAL FINANCIAL STATEMENTS.....	8
INDEPENDENT AUDITOR’S REPORT.....	9
STATEMENT A – STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 st DECEMBER 2025.....	13
STATEMENT B – STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (BUDGET EXECUTION) FOR THE YEAR ENDED 31 ST DECEMBER 2025.....	14
STATEMENT C – STATEMENT OF COMPARISON OF BUDGET AND ACTUAL amounts (BY PROGRAMME AND SUB-PROGRAMME) FOR THE YEAR ENDED 31 ST DECEMBER 2025..	16
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.....	17
NOTES TO THE FINANCIAL STATEMENTS.....	22
APPENDIX 1 - List of Goods & Services (Note 5).....	29
APPENDIX 2 - List of Assets (Note 8).....	31
Appendix 3 - GL ACCOUNTS FOR ARREARS.....	32

THE INSTITUTIONAL PERFORMANCE REPORT

It is my honor to provide the background and overview of the performance of the Human Rights Commission for the financial year ended 31st December 2025.

Background and Location of the Commission

The Human Rights Commission is a Constitutional, autonomous National Human Rights Institution (NHRI), mandated by the Constitution under Article 230 of the Constitution of Zambia, to promote and protect human rights, by ensuring that the “Bill of Rights” is upheld and protected. Further, the Constitution empowers the Commission to undertake the following:

- a) Investigate and report on the observance of rights and freedoms,
- b) Take necessary steps to secure appropriate redress where rights and freedoms are violated,
- c) Endeavour to resolve disputes through negotiation, mediation, or conciliation,
- d) Carryout research on rights and freedoms and related matters,
- e) Conduct civic education on rights and freedoms, and
- f) Perform such other functions as prescribed.

Functions and Powers of the Commission

The Human Rights Act, Chapter 48 of the Laws of Zambia prescribes the functions and powers of the Commission as follows:

- a) Investigate human rights violations,
- b) Investigate any maladministration of justice,
- c) Propose effective measures to prevent human rights abuse,
- d) Visit prisons and places of detention or related facilities with a view to assessing and inspecting conditions of persons held in such places and make recommendations to redress existing problems,
- e) Establish a continuing programme of research, education, information and rehabilitation of victims of human rights abuse to enhance the respect for and protection of human rights, and
- f) Do all such things as are incidental or conducive to the attainment of the functions of the Commission.

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 Commission

The composition of the Commission is provided for under the Chapter 48 of the Laws of Zambia. The Commission consists of the Chairperson, the Vice Chairperson and not more than Five (5) other Members appointed by the President subject to ratification by the National Assembly. The Members are responsible for the development and monitoring effective internal controls to safeguard the Commission's assets and financial data integrity.

The Commission Executive Management

The Commission Executive Management consists of the Director General who is the Controlling Officer, and is supported by Six (6) Directors.

Major Developments / Key Policies Implemented

The following are the projects and events the Commission carried out during the financial year under review:

1. Complaint's handling

During the reporting period, the Commission received a total of 2,719 complaints requiring investigation. Of these, 2,330 were admitted, while 83 were not admitted due to insufficient facts. During the same period 67 reported cases were discontinued by the Commission and 35 were withdrawn after parties reconciled or pursued alternative avenues for redress. After careful assessment of cases received, the commission referred 204 complaints to other relevant government authorities in line with their mandates.

Out of the 2,330 complaints admitted for investigation, 1,502 were successfully resolved, representing a resolution rate of 64% against an annual target of 75%.

2. Legal Reforms/Parliamentary Submissions

The Commission made appearances before Parliament and submitted reports/ memoranda on fourteen (14) different and other important matters of interest Bills.

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 HRC - 375 T-Shirts and 375 Caps were procured and branded and distributed to stakeholders during commemorations of human rights days and community sensitisation meetings.

The Commission printed for distribution 31,324 different types of IEC materials 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 2025, the Commission had 36,688 followers on various social media platform. The Commission received Twenty-Six (26) complaints through the social media platform.

With regard to the key policies, the Human Rights Commission is in the process of finalising the 2022-2026 Human Rights Strategic Plan which is a framework of the national, regional and international human rights instrument. It seeks to scale up the promotion and protection of human rights in Zambia, by expanding national coverage, and improving the standards, efficiency, and effectiveness of service delivery.

The plan is founded upon the assumption that adequate funding will be provided by the Government, and the supplementary support from the Cooperating Partners and other well-wishers. It is my considered view that, the successful implementation of this plan will significantly contribute to the attainment of the national goals on human rights, and the attainment of the country's regional and International Human Rights obligations. This, in the end, is expected to lead to increased observation of human rights to the benefit of all the people in Zambia.



PAMELA TOWELA SAMBO (Dr.)

COMMISSION CHAIRPERSON



..... 2026

THE CONTROLLING OFFICER’S REPORT

I have the pleasure of presenting the report regarding the Human Rights Commission together with the financial statements for the year ended 31st December 2025 which disclose the sources, utilization and balances of cash for the Human Rights Commission.

OPERATING RESULTS

Receipts

Total receipts amounted to K47,356,358 compared to K33,451,937 for the previous year. This represented 42% (K13,904,421) increase in actual funding from the treasury.

Payments

Total expenditure amounted to K45,420,893 compared to K33,451,937 for the previous year. This represented 36% (K 11,916,403) increase in commission cash expenditure. The increase is attributed to the enhanced funding that was received from the Treasury.

Increase /Decrease in Cash

The increase in cash during the period under review was K1,935,465 compared to a decrease of K52,553 in the year 2024.

Related Party Transactions

There were no related party transactions for the financial year ended 31st December 2025.

Property, Plant and Equipment

The Commission procured three (3) Aircons, three (3) desktop computers, four (4) laptops computers, five (5) printers, nine (9) mobile phones, nine (9) routers and seven (7) office chairs. The Commission did not receive any equipment and motor vehicles from Cooperating partners. 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 seventy-five (75) and increased to eighty-eighty (88) as at the end of December 2025. The total amount spent on employees’ remuneration and welfare was K32,269,174.

Health and Safety of Employees

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

Events

The Commission incurred K 251,455 towards the commemoration and public functions for the financial year ended 31st December 2025.

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, the Commission is audited by the Auditor General.

Conclusion

I wish to express my sincere gratitude and appreciation to all the Officers that facilitated Government programme and prepared the financial report for the year ended 31st December 2025.



MBOLOLWA WAMUNYIMA (MS.)

DIRECTOR-GENERAL

.....31/03/..... 2026

STATEMENT OF RESPONSIBILITIES FOR ANNUAL FINANCIAL STATEMENTS

In line with requirements of the Part VI Section 70 (4) of the Public Finance Management Act No. 1 of 2018, the Controlling Officer is responsible for preparing and certifying the correctness of the financial statements for the year ended 31st December, 2025 which are free from material misstatement, whether due to fraud or error, and are prepared, in all material respects, in accordance with the Cash Basis International Public Sector Accounting Standard (IPSAS). 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 Auditor-General has audited the financial statements and his report is shown on pages 13 to 31.

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 Cash Basis IPSAS, the requirements of the Public Finance Management Act No.1 of 2018 and Central Government Accounting Policies (CGAPs) No. 2.

In addition, Part III and section 8(s) of the Public Finance Management General Regulation 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;
- 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 Budget and Actual Amounts (by Programme and Sub -Programme), a summary of significant accounting policies and other explanatory information on pages 13 to 31 that present fairly the financial results of the Human Rights Commission for the financial year ended 31st December 2025.

Signed on behalf of the Human Rights Commission

MBOLOLWA WAMUNYIMA (MS.)

DIRECTOR GENERAL

3/03/2026

FRANK TONDE TAIMA (Mr.)
MANAGER -FINANCE

03/03/2026



**REPUBLIC OF ZAMBIA
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

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 2025

Opinion

I have audited the financial statements of Head 34 – Human Rights Commission for the financial year ended 31st December 2025, which comprise Statement A - Statement of Cash Receipts and Payments, Statement B - Statement of Comparison of Budget and Actual Amounts (Budget Execution), Statement C - Statement of Comparison of Budget and Actual Amounts (by Programme and Sub Programme) and a summary of significant accounting policies and other explanatory information.

In my opinion, the accompanying financial statements present fairly, in all material respects, the Statement of Cash Receipts and Payments, Statement of Comparison of Budget and Actual Amounts (Budget Execution), and the Statement of Comparison of Budget and Actual Amounts (By Programme and Sub Programme) for the year ended 31st December 2025, in accordance with the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting as required by the Central Government Accounting Policies (CGAPs) No. 2.

Basis for Opinion

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 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 requires that in carrying out my audit I consider whether the Human Rights 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 the 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: 05/03/2026

STATEMENT A – STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

DETAILS	NOTE	2025	2024
		KWACHA	KWACHA
RECEIPTS			
Funding from Treasury	2	46,179,016	33,451,937
External Assistance	3	1,177,342	-
Other Receipts	4	-	-
TOTAL RECEIPTS		47,356,358	33,451,937
PAYMENTS			
Personnel Emoluments	5	32,269,174	23,912,560
Use of Goods and Services	6	12,279,972	8,666,482
Financial Charges	7	-	-
Social benefits	8	-	12,380
Non-financial assets acquisition	9	373,250	700,000
Financial Assets	10	-	-
Other payments	11	498,497	213,068
Grants	20		
TOTAL PAYMENTS		45,420,893	33,504,490
NET INCREASE/(DECREASE) IN CASH		1,935,465	(52,553)
Foreign Exchange Losses	12	-	-
Cash at beginning of the year	13	210,884	639,673
Less Cash mopped by TSA		(160,515)	(376,236)
ADJUSTED CASH AT THE BEGINNING OF THE YEAR		50,369	263,437
CASH AT THE END OF THE YEAR	13	1,985,834	210,884


MBOLOLWA WAMUNYIMA (MS.)

DIRECTOR GENERAL

.....31/03/..... 2026


FRANK TONDE TAIMA
MANAGER -FINANCE

.....03/03/..... 2026

STATEMENT B – STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (BUDGET EXECUTION) FOR THE YEAR ENDED 31ST DECEMBER 2025

DETAILS	Original Budget	Adjustments	Final Budget	Actual Amounts	% Performance	Variance	% Variance
	Kwacha	Kwacha	Kwacha	Kwacha		Kwacha	
RECEIPTS							
Funding from the Treasury	52,038,587	-	52,038,587	46,179,016	89%	(5,859,571)	-11%
External Assistance	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
TOTAL RECEIPTS	52,038,587	-	52,038,587	46,179,016	89%	(5,859,571)	-11%
PAYMENTS							
Personnel Emoluments	32,679,016	-	32,679,016	32,269,174	99%	409,842	1%
Use of goods and services	18,986,271	-	18,986,271	12,279,971	65%	6,706,300	35%
Financial Charges	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-
Non-financial assets acquisition	373,300	-	373,300	373,250	100%	50	0%
Financial Assets	-	-	-	-	-	-	-
Other payments	-	-	-	-	-	-	-
TOTAL PAYMENTS	52,038,587	-	52,038,587	44,922,395	86%	7,116,192	0
SURPLUS/(DEFICIT)	1,256,621						



MBOLOLWA WAMUNYIMA (MS.)
DIRECTOR GENERAL

.....31/03/..... 2026



FRANK TONDE TAIMA (MR.)
MANAGER -FINANCE

.....03/03/..... 2026

STATEMENT C – STATEMENT OF COMPARISON OF BUDGET AND ACTUAL amounts (BY PROGRAMME AND SUB-PROGRAMME) FOR THE YEAR ENDED 31ST DECEMBER 2025

CODE	PROGRAMMES AND SUB PROGRAMMES	ORIGINAL BUDGET	SUPPLEMENTARY BUDGET/ VARIATIONS	FINAL BUDGET	ACTUAL EXPENDITURE	VARIANCE
		KWACHA	KWACHA	KWACHA	KWACHA	KWACHA
4140	PROMOTION AND PROTECTION OF HUMAN RIGHTS					
001	Human Rights Education and Awareness	5,332,108		5,332,108	3,511,169	1,820,939
002	Human Rights Advocacy	4,928,765		4,928,765	3,236,839	1,691,926
003	Human Rights Violations Investigations	11,712,193		11,712,193	10,219,729	1,492,464
4	Access To Information	5,724,621		5,724,621	5,634,974	89,647
	SUB TOTAL	27,697,687	-	27,697,687	22,602,711	5,094,976
4199	MANAGEMENT AND SUPPORT SERVICES					
001	Executive Office Mgt	2,654,362		2,654,362	2,015,408	638,954
002	Human Resource Management and Administration	17,869,136		17,869,136	16,830,336	1,038,800
003	Financial Management - Accounting	2,845,912		2,845,912	2,655,963	189,949
004	Financial Management - Auditing	775,490		775,490	621,977	153,513
002	Procurement Management	100,000		100,000	100,000	-
002	ICT management	96,000		96,000	96,000	-
	SUB TOTAL	24,340,900	-	24,340,900	22,319,684	2,021,216
	TOTAL PAYMENTS	52,038,587	-	52,038,587	44,922,395	7,116,192



MBOLOLWA WAMUNYIMA (MS.)
DIRECTOR GENERAL

..... 31/03/2026



FRANK TONDE TAIMA (MR.)
MANAGER -FINANCE

..... 03/03/2026

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of the Preparation of the Financial Statements

The financial statements have been prepared in accordance with Central Government Accounting Policies (CGAPs No. 2) which are anchored on Part 1 of Cash Basis IPSAS, Financial Reporting under the cash basis of Accounting issued by the International Public Sector Accounting Standards Board (IPSASB) and in the format to conform with the budget and the Chart of Accounts according to the Government Finance Statistics (GFS) of 2014.

The measurement applied is the historical cost convention. The cash basis applied recognizes revenues when received, expenditures in the period paid out and assets are expensed fully in the year of purchase. There were no changes in the accounting system during the year. The Accounting Policies have been applied consistently throughout the period.

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, Human Rights Act, Chapter 48 of the Laws of Zambia, and the Public Finance Management Act No.1 of 2018.

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

Further, the Human Rights Act, Chapter 48 of the Laws of Zambia prescribes the functions and powers of the Commission.

1.2 Authorization Date

The financial statements were authorised for issue on 3rd March 2026 by the Controlling Officer.

1.3 Revenue

The Commission does not generate any 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.8 Foreign Currencies

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

The Commission did not make any foreign transactions for the financial year ended 31st December 2025.

1.9 Borrowings

No borrowings are undertaken by the Commission. 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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

b) Applicable Depreciation Rate

All assets other than land, heritage and biological assets shall be depreciated using straight line method based on the useful life of an asset. The Commission shall ensure that a reasonable provision is made annually for the depreciation of all applicable assets under its charge during the ensuing financial year.

ii. Investments in Other Entities

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

iii. Administered Transactions

The Commission administered transactions amounting to K144,598 for the year ended 31st December 2025.

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 General, Directors, 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

v. External Assistance

External assistance comprises grants from multilateral and bilateral agencies provided under agreements specifying the purposes for which the assistance will be 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 2025.

vii. Payments by Third Parties

There were no payments by third parties for the financial year ended 31st December 2025.

NOTES TO THE FINANCIAL STATEMENTS

2. Funding from the Treasury

During the financial year under review, the Commission received funding from the Treasury as follows: -

FUNDING	2025	2024
	KWACHA	KWACHA
1st Funding	4,857,389	1,685,430
2nd Funding	4,857,389	1,685,430
3rd Funding	4,857,389	1,000,000
4th Funding	4,857,389	1,685,430
5th Funding	2,260,271	1,654,854
6th Funding	1,500,000	1,420,000
7th Funding	2,000,000	1,685,430
8th Funding	2,000,000	1,685,430
9th Funding	2,260,271	500,000
10th Funding	2,260,271	1,685,430
11th Funding	3,000,000	1,685,430
12th Funding	2,260,271	1,000,000
13th Funding	2,260,271	1,685,430
14th Funding	5,000,000	1,685,430
15th Funding	1,948,105	1,685,430
16th Funding		1,000,000
17th Funding		500,000
18th Funding		2,500,000
19th Funding		1,685,430
20th Funding		1,685,430
21st Funding		3,651,923
TOTAL	46,179,016	33,451,937

3. External Assistance

During the financial year ended 31st December 2025, the Commission directly received K1,177,342 funding from Cooperating Partners: -

ACTIVITY	2025	2024
	KWACHA	KWACHA
GIZ Annual State of human rights	678,498	-
Save the Children Zambia	498,844	-
Total	1,177,342	-

NOTES TO THE FINANCIAL STATEMENTS

4. Other Receipts

The Commission did not receive other receipts for the financial year ended 31st December 2025 from various sources.

5. Personnel Emoluments

The Commission prepares its own payroll and below are actual amounts of emoluments paid to staff in various categories that amounted to K32,269,174:

DIVISION	2025	2024
	KWACHA	KWACHA
Super scale	1,422,330	1,570,230
Salary Division 1	13,002,807	11,247,157
Salary Division 2	8,676,471	2,474,782
Salary Division 3	1,125,238	4,162,957
Other Personal Emoluments	8,042,328	4,457,434
Total	32,269,174	23,912,560

6. Use of Goods and Services (Appendix 1)

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

CLASSIFICATION	2025	2024
	KWACHA	KWACHA
Office Costs	945,017	570,241
Building Repair and Maintenance Cost	628,813	695,713
Plant, Machinery, Vehicle Running & Maintenance Cost	2,558,825	1,611,248
Other Administrative & operating costs	193,930	415,555
Requisites	99,680	7,845
Services	1,366,076	2,000,214
Travel expenses within Zambia	4,623,219	1,948,617
Travel expenses Outside Zambia	935,248	946,400
Short Term Training & staff development	327,808	82,900
Short Term Training And Staff Develop. Outside Zambia (<= 6 Months)	310,471	
Registration & Subscription (Professional Bodies)	241,422	387,749
Legal Costs	49,463	
TOTAL	12,279,972	8,666,482

NOTES TO THE FINANCIAL STATEMENTS

7. Financial Charges

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

8. Social Benefits

Social benefits include payments towards death on duty, burial, and other benefits. For the financial year ended 31st December 2025 the Commission did not make any in social benefit payments.

9. Non-financial Asset Acquisition (Appendix 2)

Acquisition of assets involved the following payments.

ASSET CLASS	2025	2024
	KWACHA	KWACHA
Land	-	-
Furniture & Equipment	373,250	700,000
Plant & Machinery	-	-
Building	-	-
Motor Vehicle	-	-
Assets Under Constructio	-	-
Other assets	-	-
	-	-
TOTAL	373,250	700,000

10. Financial Assets

The Commission acquired no financial assets for the financial year ended 31st December 2025.

11. Other payments

The Commission made other payments amounting to K498,497 during the financial year ended 31st December 2025

ACTIVITY	2025	2024
	KWACHA	KWACHA
Save the Children Zambia	498,497	127,528
EU-Death Penalty	-	85,540
Total	498,497	213,068

12. Foreign Exchange Losses/Gains

There were no foreign Exchange losses/gains for the financial year ended 31st December 2025.

NOTES TO THE FINANCIAL STATEMENTS

13. Cash Balances

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

CATEGORY	2025	2024
	KWACHA	KWACHA
Cash on hand	-	-
Demand Deposits	1,985,834	210,884
Cash equivalents	-	-
TOTAL	1,985,834	210,884

a. Cash on Hand

The Commission did not have cash on hand as at 31st December 2025.

b. Demand Deposits – Bank Balances

The Commission had the following reconciled bank account balances as at the 31st December 2025:

BANK ACCOUNT	2025	2024
	KWACHA	KWACHA
TSA	1,256,621	160,515
GIZ-HRC Annual State of Human Rights	684,949	6,451
GIZ-HRC Awareness	1,676	1,676
HRC-Save the Children	18,702	18,356
HRC-EU Death Penalty	16,563	16,563
HRC-UNDP Ewer	7,323	7,323
TOTAL	1,985,834	210,884

c. Cash Equivalents

The Commission held no treasury bills for the financial year ended 31st December 2025.

NOTES TO THE FINANCIAL STATEMENTS

14. Budget Adjustments and Variances

a. Budget Adjustments

The original budget was approved by the National Assembly in December 2024. There were no subsequent approved supplementary budgets for the Commission.

b. Budget Variances

- **Funding from Treasury**

The Commission received funding from Treasury amounting to K46,179,016 compared to the Budget of K52,038,587 representing a percentage variance of 11%. The variance is attributed to reduced funding on Non-Personal emoluments budget.

- **Personal Emoluments**

The Commission planned to spend K 32,679,016 on personal emoluments but spent K32,269,174 resulting in a 1% variance at the end of the reporting period. This was attributed to 100% percentage funding of personal emoluments from the Treasury.

- **Use of Goods and Services**

The Commission planned to spend K18,986,271 on use of goods but spent K12,279,971 resulting in an adverse variance of 35%. The variances were attributable to lower than anticipated funding towards Non-Personal emoluments in the approved budget.

- **Non -Financial Assets**

The Commission planned to spend K373,300 on assets but spent K373,250 resulting in no material variance. This was attributed to 100% percentage funding from Treasury.

NOTES TO THE FINANCIAL STATEMENTS

15. Investments

The Commission had no investments during the financial year ended 31st December 2025.

16. Administered Transactions

The Commission administered Withholding Value Added Tax collection amounting to K144,598 on behalf of Zambia Revenue Authority (ZRA) for the financial year ended 31st December 2025.

DETAILS	2025	2024
	KWACHA	KWACHA
Opening Balance	-	-
ZRA Cash collected in the year	144,598	227,671
	144,598	227,671
Less transferred to ZRA	(144,598)	(227,671)
Closing Balance	-	-

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	K1,422,330
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 and the number of individuals determined on a full-time equivalent basis receiving remuneration from the Commission Secretariat are:

Aggregate Remuneration	K8,469,310
Number of persons	14

NOTES TO THE FINANCIAL STATEMENTS

Five (5) of the members of Senior Management acquired loans amounting to K120,000 from the Commission for the financial year ended 31st December 2025.

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:

DETAILS	2025		2024
	KWACHA		KWACHA
Technical and Capacity Building			
GIZ	678,498		-
Save the Children-Zambia	498,844		-
TOTAL	1,177,342		-

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 2025.

20. Grants

The Human Rights Commission did not receive any amount as grants to various institutions

21. Salary and Tuition Advances

During the period under review, the institution processed Salary and Tuition Advances amounting to K454,100.

DETAILS	2025	2024
	KWACHA	KWACHA
Funding	-	-
Recoveries	516,842	993,846
Disbursements	(454,100)	(909,470)
Increase in cash	62,742	84,376
Opening Balance	89,733	5,357
Closing Balance	152,475	89,733

APPENDIX 1 - LIST OF GOODS & SERVICES (NOTE 5)

S/NO.	GL No.	DESCRIPTION	2025	2024
			KWACHA	KWACHA
1	221010	Office Material	412,110	461,990
2	221020	Telephone Fax Telex	44,472	43,214
3	221030	Internet Charges	18,452	-
4	221040	Postal Charges	7,350	6,500
5	221050	Computer and peripheral equipment	10,305	
6	221060	Maintenance of Office	5,450	19,200
7	221070	Machine Spare Parts	19,000	-
8	221080	Data Processing Services	24,000	-
9	221095	Insurance - Motor Vehicles	394,577	39,337
10	221100	Other Office Costs	9,300	-
11	222010	Rentals for Building	161,219	57,180
12	222020	Water and Sanitation	66,887	45,234
13	222030	Electricity Charges	69,400	104,900
14	222040	Maintenance of Buildings	32,308	338,803
15	222050	Office Furniture (Maintenance Consumables)	-	15,800
16	222070	Security and Care taking services	198,712	133,795
17	222080	Taxe, Rates & Levies	54,322	-
18	222090	Other Building Repairs	45,964	-
19	223010	Petrol, oil & lubricants	1,486,190	947,379
20	223020	Servicing & Other Consumables	269,001	392,714
21	223030	Spare Parts	139,551	3,500
22	223040	Tyres	186,000	19,652
23	223050	Repairs	357,656	-
24	223060	Insurance - Plant and Equipment	33,393	232,400
25	223070	Licences and Taxes	85,753	14,864
26	223080	Toll Fees	680	740
27	223090	Parking Fees	600	-
28	224030	Meal Allowance	900	-
29	224060	Boards And committee	163,350	415,555
30	224099	Other Costs	29,680	12,380
31	225001	Hand tools & Equipment	3,750	7,845
32	225005	Protective Wear & Clothing	83,750	-
33	225029	Insecticides	12,180	-
34	226001	Consultancy Studies	334,774	27,200
35	226004	Accounts & Audit Services	101,366	145,364
36	226005	Printing	150,408	591,100
37	226008	Advertising & Public	229,179	220,899
38	226010	Technical Equipment Repair & maintenance	-	48,140
		Sub Total	5,241,989	4,345,684

LIST OF GOODS & SERVICES (NOTE 5) ...CONT'D

S/NO	GL	DESCRIPTION	2025	2024
			KWACHA	KWACHA
39	226015	Traditional Ceremonies	-	-
40	226018	Official Entertainme	113,204	30,600
41	226020	Public Functions and	159,280	284,082
42	226044	Award Presentations	5,000	-
43	226060	Labour day Expenses	59,675	14,385
44	226078	Conferences seminars	213,190	638,444
45	227110	RoadRail & Air Fare	213,300	78,994
46	227130	Allowances-Travel Ex	4,409,919	2,007,990
47	227210	RoadRail & Air Fares	166,900	252,150
48	227230	Allowances Foreign	719,324	686,028
49	227260	Airport Charges Foreign	30,000	-
50	227270	Visas	19,024	8,222
51	228110	Trainning Allowances	31,300	26,400
52	228120	Training & Education	55,400	56,500
53	228130	Workshops & Seminars	228,098	-
54	228140	RoadRail & Air Fare	13,010	-
55	228220	Training. & Educatio	46,523	-
56	228230	Workshops & Seminars	220,749	-
57	228250	Other Expenses Foreign	43,200	387,749
58	228520	Subscriptions - Institutional	241,422	-
59	229010	Compensation and Awards	44,963	-
60	229050	Legal Fees	4,500	-
		Sub Total	7,037,981	4,471,544
		GRAND TOTAL	12,279,972	8,666,482

APPENDIX 2 - LIST OF ASSETS (NOTE 8)

GL	DESCRIPTION	2025	2024
		KWACHA	KWACHA
311503	Network Cabinet	11,203	-
311301	Aircon	-	52,600
311301	Time & Attendance Machine	-	3,500
311301	Routers	-	11,249
311301	Laptops/Desktops	245,340	202,130
311301	Mobile Phones	-	22,707
311301	Video Conference Kit	-	44,100
311301	EI Managed Switch	-	14,500
311301	Heavy Duty Photocopier	-	78,850
311301	Pbx Ip Phones	-	164,798
311301	Printers	9,850	48,372
311301	Chairs	61,250	57,194
311301	Id Card Printer	45,607	-
	TOTAL	373,250	700,000

Appendix 3 - GL ACCOUNTS FOR ARREARS

S/N	GL No.	DESCRIPTION	AMOUNT
			KWACHA
1	293010	Salary Arrears	328,229
2	293011	Settling in Allowance	-
3	293012	Leave Travel Benefits	-
4	293013	Terminal Leave Benefits	-
5	293014	Repatriation Arrears	-
6	293015	Long Service Bonus	-
7	293016	Loading and Offloading	-
8	293017	Gratuity Arrears	-
9	293018	Institution Arrears	-
10	293019	Pension Arrears	81,287
11	293020	Goods and Services	943,218
12	293021	Water Utilities	-
13	293022	Electricity Utilities	9,250
14	293023	Fuel Arrears	-
15	293024	Vat Arrears	14,483
16	293025	Postal Services	-
17	293026	Allowances Arrears	-
18	293027	AUC Arrears	-
19	293028	Non-Financial Assets	-
20	293029	Financial Assets	-
21	293030	Financial Assets	-
		Total	1,376,467



Human Rights Commission Contact Details:

The Director-General
Human Rights Commission
Human Rights House Stand No.
36871

Independence Avenue
P.O. Box 33812

LUSAKA

Tel: +260-0211-251327/251357
Toll free line: 8181
WhatsApp: +260 954 443 010
Email: info@hrc.org.zm
Email: complaints@hrc.org.zm

Website: www.hrc.org.zm

PROVINCIAL OFFICES

Human Rights Commission
Central Province Office
Plot No. 6 Marshal Avenue
Opposite Zamtel Post Office
Mobile: +260 958 122 372

KABWE

Human Rights Commission
Copperbelt Province Office
Plot No. 88189 Moffat Road
P.O. Box 240528 Ndola
Mobile: +260 958 122 371

NDOLA

Human Rights Commission
Eastern Province Office
Plot No. 916 Anoya Zulu Road
P.O. Box 510496 Chipata
Mobile: +260 958 122 367

CHIPATA

Human Rights Commission
Luapula Province Office
NAPSA Building along
Chitimukulu Road
Mobile: +260 958 122 370

MANSA

Human Rights Commission
Muchinga Province Office
Plot No. 1588 Mayadi
Compound
Lubwa Road

Mobile: +260 958 122 368

CHINSALI

Human Rights Commission
Southern Province Office
House No. 1861/1 Muchinga Road
Livingstone
P.O. Box 60935 Livingstone
Mobile: +260 958 122 375

LIVINGSTONE

Human Rights Commission
Northern Province Office
Plot No. 696 Lunzua Road
Kasama
Mobile: +260 958 122 369

KASAMA

Human Rights Commission
North- Western Province Office
Room No. 134 NAPSA Building
Solwezi
Mobile: +260 958 122 373

SOLWEZI

Human Rights Commission
Western Province Office
Plot No. 164 Senanga Road
Mongu
P.O. Box 910447 Mongu
Mobile: +260 958 122 374

MONGU



Toll Free
Line:
8181



www.hrc.org.zm



Human Rights
Commission Zambia



[hrc. zambia](https://www.instagram.com/hrc_zambia)



info@hrc.org.zm



[@hrc_zambia](https://twitter.com/hrc_zambia)



0954 443 010



Human Rights Commission - Zambia



Human Rights
Commission - Zambia