

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 6 OF 2023

**The Public Finance Management Act
(Act No. 1 of 2018)**

**The Public Finance Management (General) (Amendment)
Regulations, 2023**

IN EXERCISE of the powers contained in section 90 of the Public Finance Management Act, 2018, the following Regulations are made:

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| 1. These Regulations may be cited as the Public Finance Management (General) (Amendment) Regulations, 2023 and shall be read as one with the Public Finance Management (General) Regulations, 2020, in these Regulations referred to as the principal Regulations. | Title
S.I No. 97 of 2020 |
| 2. Regulation 31(2) of the principal Regulations is amended by the insertion of the following new paragraph immediately after paragraph (c):

(d) personal emoluments to capital expenditure. | Amendment of regulation 31 |
| 3. Regulation 42(2) of the principal Regulations is amended by the deletion of paragraph (b) and the substitution therefor of the following:

(b) the need to dispose of a public asset to an employee or controlling officer of a ministry, province or Government agency is justified by the need to dispose of a public asset to that employee. | Amendment of regulation 42 |

*Copies of this Statutory Instrument can be obtained from the Government Printer,
P.O. Box 30136, 10101, Lusaka, Price K8.00 each*

Amendment
of regulation
94

4. Regulation 94(3) of the principal Regulations is amended by the deletion of the definition of “special imprest” and the substitution therefor of the following:

“special imprest” means imprest that is issued as payment to an office holder for the purpose of meeting the expenses of that office holder when the office holder is travelling on duty outside the Republic and is limited to an office holder’s entitlement;

Amendment
of regulation
95

5. Regulation 95 of the principal Regulations is amended by the—

(a) deletion of subregulation (1) and the substitution therefor of the following:

(1) Special and accountable imprest shall not be issued in respect of tours outside the Republic without the authority of a controlling officer, the Secretary to the Treasury, the Secretary to the Cabinet or the President.

(b) insertion of the following new subregulations immediately after subregulation (2):

(3) An officer who travels within the Republic on duty shall be paid subsistence allowance as a direct payment receipted by an activity report by that officer.

(4) A subsistence allowance referred to under subregulation (3) shall be paid to an officer travelling on official duty—

(a) from one district to another; or

(b) working within the district boundaries where the distance travelled exceeds 180 kilometres from the duty station.

Amendment
of regulation
98

6. Regulation 98(1) of the principal Regulations is amended by the insertion of the words “outside the Republic” immediately after the word “duty”.

Amendment
of regulation
104

7. Regulation 104(9) of the principal Regulations is amended by the deletion of the word “written” and the substitution therefor of the word “within”.

8. The principal Regulations are amended by the deletion of regulation 203 and the substitution therefor of the following:

Revocation
and
replacement
of regulation
203

203. Despite the revocation of the Financial Regulations, 2006,

SI No. 111 of
2006

the Forms set out in the revoked Regulations shall, for the purposes of these Regulations, continue in force for a period of forty-eight months from the date of coming into operation of these Regulations after which the Forms set out in the Schedule shall come into operation.

DR. S. MUSOKOTWANE,
*Minister of Finance and
National Planning*

LUSAKA

23rd February, 2023

[MF.OAG/64/9/1)