

GOVERNMENT OF ZAMBIA

ACT

No. 7 of 1980

Date of Assent: 4th April, 1980

An Act to amend the Finance (Control and Management) Act

[11th April, 1980

ENACTED by the Parliament of Zambia.

Enactment

1. This Act may be cited as the Finance (Control and Management) (Amendment) Act, 1980, and shall be read as one with the Finance (Control and Management) Act, hereinafter referred to as the principal Act.

Short title

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2. Section *four* of the principal Act is amended by the insertion after subsection (5) of the following new subsections:

Amendment of section 4

(6) Every controlling officer shall, in respect of each financial year, prepare for the examination and certification of the Auditor-General, appropriation accounts for each head of expenditure under his control, giving adequate explanations for variations between estimated expenditure and actual expenditure, if any.

(7) Upon certification by the Auditor-General, the controlling officer shall submit forthwith the appropriation accounts referred to in subsection (6) to the Permanent Secretary for incorporation in the financial report required to be laid before the National Assembly under Article 124 of the Constitution.

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(8) Every controlling officer shall, in respect of each financial year, prepare for the examination and certification of the Auditor-General, a classified statement of revenue for heads of accounts under his control, giving full details of the appropriate heads and sub-heads of revenue, the actual revenue collected during the year in relation to the estimated revenue yield, and any excess or short-fall.

(9) Upon certification by the Auditor-General, the controlling officer shall submit forthwith the classified statement of revenue referred to in subsection (8) to the Permanent Secretary for incorporation in the financial report specified in subsection (7).

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