



REPUBLIC OF ZAMBIA

THE UNIVERSITY OF ZAMBIA
AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS
DISEASES OF HUMANS AND ANIMALS (ACEIDAHA)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST
DECEMBER 2022

THE AUDITOR GENERAL
P.O. BOX 50071
LUSAKA - ZAMBIA



THE UNIVERSITY OF ZAMBIA
AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS (ACEIDHA)



FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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REPORT OF THE STEERING COMMITTEE

Background

The Africa Centre of Excellence for Infectious Diseases of Humans and Animals at the University of Zambia (ACEIDHA-UNZA) is one of the World Bank's Africa Centres of Excellence Second Project – (ACE II project). The Project is hosted in the School of Veterinary Medicine at the University of Zambia.

The project was launched on 24th April 2018 and will be implemented over a five (5) year period (2018 – 2022) at a total cost of six (6) million United States Dollars (US\$6,000,000).

The principal activity of ACEIDHA is the delivery of high-quality research and training at Masters (MSc) and Doctorate (PhD) levels to students in Africa, so as to reduce the identified critical shortage of skilled human resource in the prevention and control of infectious diseases on the Continent.

The main objectives of the Project are:

- To develop a critical mass of skilled human resource for both private and public sectors through PhD and MSc training.
- To strengthen networks and or linkages with Local, Regional and International Institutions.
- To develop advocacy programmes for community and policy formulation.
- To establish applied research programmes.
- To develop infectious diseases counter measures.
- To elucidate the ecology of pathogens.

The Project is divided into five (5) Components namely:

- Strengthen management among collaborating partners.
- Strengthen teaching excellence of infectious diseases of humans and animals.
- Strengthen research in emerging and zoonotic diseases.
- Attract regional and international students.
- Centre infrastructure.

Project Establishment

The Government of the Republic of Zambia, represented by the Ministry of Finance and National Planning as the Principal recipient signed the Financing Agreement with the World Bank on 11th May 2017.

The signing of the Financing Agreement gave birth to the Africa Centre of Excellence for Infectious Diseases of Humans and Animals hosted at the University of Zambia.

Project Governance

The National Steering Committee is responsible for overall coordination of the Centre while the Project Management Unit (Africa Centre of Excellence) headed by the Centre Leader is

responsible for implementation and management of the Project with coordination support from the Regional Facilitation Unit (RFU).

Composition of the Steering Committee

No.	Organization	Representative on the Steering Committee
1	Ministry of Technology and Science – Permanent Secretary	Dr. Brilliant Habeenzu
2	Ministry of Technology and Science	Mrs. Jane Chinkusu
3	The University of Zambia – Acting Deputy Vice Chancellor	Prof. Boniface Namangala
4	Zambia Qualification Authority	Mrs. Mirriam Chiyaba
5	Ministry of Commerce, Trade and Industry	Mr. Amos Mumba
6	National Science and Technology Council	Mr. Guest Mugala
7	National Science and Technology Centre	Dr. Chitundu Kasase
8	The Copperbelt University	Prof. Lusale Chishala
9	Ministry of Finance and National Planning	Mr. Bevelias Kamulete
10	Ministry of Technology and Science	Mrs. Muteleksha Khondwani
11	Ministry of Finance and National Planning	Mr. Sikabele Chikuba
12	Private Sector	Representative
13	Higher Education Authority	Dr. Vitalice Chifwepa

Auditor

The Auditor General is the current auditor for the Africa Centre of Excellence for Infectious diseases of Humans and Animals (ACEIDHA-UNZA).

On behalf of the Project Steering Committee.



Permanent Secretary

MINISTRY OF TECHNOLOGY AND SCIENCE

Date: 30/06/2023

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Project Management is responsible for preparing the Statement of Sources and Utilisation of Funds for each financial year, which gives a true and fair view of the state of affairs of the Africa Centre of Excellence for Infectious Diseases of Humans and Animals (ACEIDHA-UNZA). In preparing the Statement of Sources and Utilisation of Funds, the Project Management:

- Selects suitable accounting policies and then applies them consistently,
- Makes judgments that are reasonable and prudent; and
- Follows the International Public Sector Accounting Standards (IPSASs) Cash Basis of Accounting.

The Project Management is responsible for ensuring that Africa Centre of Excellence for Infectious Diseases of Humans and Animals (ACEIDHA-UNZA) keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position and activities of the project. It is also responsible for taking reasonable steps for the prevention and detection of errors, fraud and other irregularities.

The Project Management is also responsible for the systems of internal controls. These are designed to provide reasonable, but not absolute, assurance as to the reliability of the financial statements and to adequately safeguard, verify and maintain accountability for assets, and to prevent and detect material misstatements. The systems are implemented and monitored by suitably trained personnel with appropriate segregation of authority and duties. Nothing has come to the attention of the Project Management to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

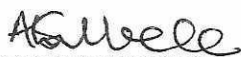
In the opinion of the Project Management, the Statement of Sources and Utilisation of Funds is drawn up so as to present fairly the financial activities for the year ended 31st December 2022.

Signed on behalf of the Project Management by:



.....
Permanent Secretary

MINISTRY OF TECHNOLOGY AND SCIENCE



.....
Vice Chancellor
UNZA



.....
Dean

UNZA SCHOOL OF VET MEDICINE

Date: 30/06/23



.....
Centre Leader

UNZA - ACEIDHA

Date:

Date.....

Date.....



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
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Website: www.ago.gov.zm
Telephone: +260211252611/252771

To: The Permanent Secretary – Ministry of Technology and Science

Report on the Audit of the Financial Statements of the Africa Centre of Excellence of Excellence for Infectious Diseases of Humans and Animals – University of Zambia (ACEIDHA – UNZA) for the Financial Year Ended 31st December 2022

Unmodified Opinion

I have audited the financial statements of the Africa Centre of Excellence of Excellence for Infectious Diseases of Humans and Animals – University of Zambia (ACEIDHA – UNZA) for the financial year ended 31st December 2022, which comprise Statement of Sources and Utilization of Funds 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 Sources and Utilisation of Funds for the year ended 31st December 2022, in accordance with the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting.

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 Africa Centre of Excellence of Excellence for Infectious Diseases of Humans and Animals – University of Zambia (ACEIDHA – UNZA) 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.



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OFFICE OF THE AUDITOR GENERAL

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 Vice Chancellor 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 (IPSAS) Cash Basis and the Public Finance Management Act No. 1 of 2018 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 Africa Centre of Excellence of Excellence for Infectious Diseases of Humans and Animals – University of Zambia (ACEIDHIA – UNZA) 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 misstatements, 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 misstatements 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 Africa Centre of Excellence of Excellence for Infectious



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Diseases of Humans and Animals – University of Zambia (ACEIDHA – UNZA)’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 Africa Centre of Excellence of Excellence for Infectious Diseases of Humans and Animals – University of Zambia (ACEIDHA – UNZA)’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 Africa Centre of Excellence of Excellence for Infectious Diseases of Humans and Animals – University of Zambia (ACEIDHA – UNZA) 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.

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

Date: 07/07/2023


STATEMENT OF SOURCES AND UTILISATION OF FUNDS

Description	Note	2022		2021	
		ZMW	US \$	ZMW	US \$
Sources of Funds					
IDA Funds	2	9,897,392	585,274	22,494,875	1,220,989
Income from the Development and Implementation of Short Courses					
SOKONI University – COVID 19				1,299,656	74,865
Mississippi State University		547,138	32,125	176,317	10,965
FoSTA HEALTH		1,425,543	78,772	-	-
Ministry of Finance and National Planning		521,700	31,811	-	-
Other (Insurance claim)				425,000	18,764
Balance B/F		12,327,807	738,634	20,181,684	952,418
Total Funds		24,719,580	1,466,616	44,577,532	2,278,001
Utilisation of Funds					
Strengthen Management among Collaborating Partners	3	6,590,708	386,396	13,985,218	298,231
Strengthen Teaching Excellence of Infectious Diseases of Humans and Animals	4	5,175,059	312,890	10,060,640	477,138
Strengthen Research in Emerging and Zoonotic Diseases	5	4,883,932	291,758	2,678,679	141,041
Attract Regional and International Students	6	398,463	23,806	70,952	3,186
Centre Infrastructure	7	5,412,829	323,455	5,455,198	619,771
Total Utilisation of Funds		22,460,991	1,338,305	32,250,687	1,539,367
Sources less Utilisation		2,258,589	128,311	12,326,845	738,634
Exchange gains	8	539,448		962	
Closing balances	9	2,798,037	128,311	12,327,807	738,634

The financial statements were approved by management and signed by:


.....
Permanent Secretary
MINISTRY OF TECHNOLOGY AND SCIENCE


.....
Vice Chancellor
UNZA


.....
Dean
UNZA - SCHOOL OF VET MEDICINE

Date: 30/06/23

.....
Centre Leader
UNZA - ACEIDHA

Date: 28/6/23 Date: 28/6/23

Date: 28/6/23

CUMULATIVE SOURCES AND UTILISATION OF FUNDS - 2018 TO 2022

Description	Note	2022		2021		2020		2019		2018		Cumulative	
		ZMW	U S S	ZMW	U S S	ZMW	U S S	ZMW	U S S	ZMW	U S S	ZMW	U S S
Sources of Funds													
IDA Funds	2	9,897,392	585,274	22,494,875	1,220,989	33,041,426	1,638,002	3,698,031	275,102	13,807,957	1,160,352	82,939,681	4,879,719
Income from the Development and Implementation of Short Courses										65,100	6,153	65,100	6,153
SOKONI University – COVID 19				1,299,656	74,865	2,558,693	139,940					3,858,349	214,805
Mississippi State University		547,138	32,125	176,317	10,965							723,455	43,090
FoSTA HEALTH		1,425,543	78,772									1,425,543	78,772
Ministry of Finance and National Planning		521,700	31,811									521,700	31,811
Other (Insurance claim)				425,000	18,764							425,000	18,764
Balance B/F		12,327,807	738,634	20,181,684	952,418	3,106,384	220,650	7,310,344	631,817				
Total Funds		24,719,580	1,466,616	44,577,532	2,278,001	38,706,503	1,998,592	11,008,375	906,919	13,873,657	1,166,505	89,958,828	5,273,414
Utilisation of Funds													
Strengthen Management among Collaborating Partners	3	6,590,708	386,396	13,985,218	298,231	4,493,100	255,896	3,661,729	301,829	4,135,466	340,680	32,866,221	1,583,032
Strengthen Teaching Excellence of Infectious Diseases of Humans and Animals	4	5,175,059	312,890	10,060,640	477,138	9,447,399	528,330	3,125,038	281,578	2,148,958	166,871	29,957,094	1,766,807
Strengthen Research in Emerging and Zoonotic Diseases	5	4,883,932	291,758	2,678,679	141,041	4,378,689	240,526	1,066,788	88,865	201,951	20,586	13,210,039	782,776
Attract Regional and International Students		398,463	23,806	70,952	3,186					27,049	2,757	496,464	29,749
Centre Infrastructure	6	5,412,829	323,455	5,453,198	619,771	388,598	21,422	166,544	13,997	37,500	3,794	11,460,759	982,439
Total Utilisation of Funds		22,460,991	1,338,305	32,256,687	1,539,367	18,707,786	1,046,174	8,020,099	686,269	6,551,014	534,688	87,990,577	5,144,803
Sources less Utilisation		2,258,589	128,311	12,320,845	738,634	19,998,717	952,418	2,988,276	220,650	7,322,043	631,817	1,968,251	128,311
Exchange gains (Losses)	7	539,448		962		182,967		118,108		(11,699)		829,786	
Closing balances	8	2,798,037	128,311	12,327,807	738,634	20,181,684	952,418	5,106,384	220,650	7,310,344	631,817	2,798,037	128,311

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

(i) Basis of the Preparation of the Financial Statements

The financial statements have been prepared in accordance with IPSAS Cash Basis, Financial Reporting under the Cash Basis of Accounting, issued by the International Public Sector Accounting Standards Board (IPSASB) and World Bank regulations. These financial statements have been prepared in accordance with the historical cost convention as the basis of measurement, unless specified otherwise. The accounting policies have been applied consistently throughout the period.

(ii) Receipts

These are recognised when they are received in the Project bank account.

- Money is disbursed when pre-agreed targets are met.
- Four (4) key indicators; Disbursement Linked Indicators (DLIs) and 14 sub-component indicators; Disbursement Linked Results (DLRs) have been specified by the World Bank Group.
- Assessment of the DLIs) and DLRs is conducted by independent verifiers recruited by the Inter-University Council for Central and East Africa (IUCEA); the Regional Facilitation Unit (RFU) of the WB – funded ACE II.

(iii) Expenditure

Expenditure is recognized when payment is made for expenses incurred. No commitments have been recognised in the 2022 Statement of Sources and Utilisation of Funds.

(iv) Foreign Currency Translation

The Centre receives funding in United States Dollars. Most of the project expenditure is conversely, done in the local currency (Zambian Kwacha). In preparing the 2022 financial statements, the Bank of Zambia prevailing rate at the date of the transaction is used as a conversion rate. Cash and Cash equivalents were converted at the Bank of Zambia closing rate as at 31st December 2022 of K16.69.

(v) Non-Current Assets

The Non-Current Assets have been recorded at historical cost and 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. Therefore, no depreciation has been recognised in the Statement of Sources and Utilisation of Funds. A Fixed Asset register is maintained and is part of the report in the Appendix.

(vi) Consumable Stocks

These have been expensed at the date of payment. Stores Management Record is maintained to monitor utilisation.

(vii) Presentation Currencies

The presentation currencies are both Zambian Kwacha and Dollars.

2. Receipts

The project received a total amount of US\$585,274 from the World Bank, US\$32,125 from USAID, through Mississippi State University and \$78,772 from the European Union, for FoSTA Health project respectively. The funds from the World Bank were received after achieving a number of Disbursement Linked Indicators (DLIs) as outlined in the 2022 work plan. In 2022, ACEIDHA won a grant from the European Union as part of the joint project proposal in the ACEIDHA work plan.

Sources of Funds	2022		2021	
	ZMW	US \$	ZMW	US \$
IDA Funds	9,897,392	585,274	22,494,875	1,220,989
SOKONI University – COVID 19			1,299,656	74,865
USAID - Mississippi State University	547,138	32,125	176,317	10,965
European Union - FoSTA HEALTH	1,425,543	78,772		
Ministry of Finance and National Planning	521,700	31,811		
Other (Insurance claim)			425,000	18,764
Balance B/f	12,327,807	738,634	20,181,684	952,418
Total Funds	24,719,580	1,466,616	44,577,532	2,278,001

Breakdown of Funds Received in the year ended 31st December 2022 before funds brought forward from the previous year:

Project Grant	2022	RATE	2022	2021	RATE	2021
	ZMW		USD	ZMW		USD
IDA Funds	2,150,329.67	18.04	119,170.97	5,247,724.00	22.04	238,100.00
IDA Funds	3,020,952.39	15.74	191,869.95	2,342,206.11	22.37	104,703.00
IDA Funds	1,899,406.37	16.15	117,635.34	3,290,199.04	16.48	199,648.00
IDA Funds	2,826,703.75	18.05	156,597.76	1,669,535.58	16.81	99,318.00
IDA Funds				9,945,210.66	17.17	579,220.19
Subtotal Funds from the World Bank	9,897,392.19		585,274.02	22,494,875.39		1,220,989.19
SOKONI University				1,299,656.00	17.36	74,865.00
Mississippi State University	547,138.00		32,125.00	176,317.00	16.08	10,965.00
Other (Insurance claim) - ZISC				425,000.00	22.65	18,763.80
FoSTA/IBL/III	1,425,543.00	18.05	78,772.42			
Ministry of Finance and National Planning	521,700.00	18.05	31,810.98			
Subtotal Other Funds	2,494,381.00		142,708.40	1,900,973.00		104,593.80
Total Funds	12,391,773.19		727,982.42	24,395,848.39		1,325,582.99

3. Component 1 - Action Plan to Strengthen Management among Collaborating Partners

COMPONENT 1	2022 ZMW	2022 USD	2021 ZMW	2021 USD
Participate in a Joint International Scientific Advisory Board Meeting	130,350.78	8,131.93		
Capacity Building Training for ACI/IDHA Staff and Partner Institutions			549,653	31,664
Vehicle insurance and maintenance	197,247	11,741	55,669	2,669
Emoluments for Administrative Staff	2,171,517	130,455	3,003,454	145,231
Project Administration	3,127,470	172,585	8,895,388	48,222
Monitoring and Evaluation	182,461	16,332	617,580	28,566
Financial and Procurement Audit	181,519	10,843	208,318	9,951
National Steering Committee Meetings	169,329	9,915	137,108	6,551
Local Conference Participation	384,138	23,547	518,048	25,377
International Conference Participation	46,676	2,846		
Subtotal Component 1	6,590,708	386,396	13,985,218	298,231

4. Component 2 - ACEIDHA Action Plan to Strengthen Teaching Excellence of Infectious Diseases for Humans and Animals

COMPONENT 2	2022 ZMW	2022 USD	2021 ZMW	2021 USD
Accreditation of new MSc degrees at UNZA	450,199	26,753	15,000	717
Curriculum review of infectious disease courses at UNZA			355,950	21,986
Development / Implementation of short-term courses			494,421	22,936
Procurement of ACEIDHA Communication activities and programs	6,045	353		
Postgraduate student training (stipends and tuition)	4,718,815	285,784	9,195,269	431,499
Subtotal Component 2	5,175,059	312,890	10,060,640	477,138

5. Component 3 - ACEIDHA Action Plan to Strengthen Research Excellence on NTDs, Emerging and Zoonotic Diseases

COMPONENT 3	2022 ZMW	2022 USD	2021 ZMW	2021 USD
Develop Joint Research Proposals	948,578	52,764	636,196	39,296
Procurement of Training Materials Reagents (UNZA)	2,886,919	175,622	789,094	37,672
Postgraduate Research Grants	1,048,435	63,372	1,253,389	64,073
Subtotal Component 3	4,883,932	291,758	2,678,679	141,041

6. Component 4 - Attract Regional and International Students

COMPONENT 4	2022 ZMW	2022 USD	2021 ZMW	2021 USD
Faculty PhD Students Exchange Programs between Partner Institutions	389,463	23,269	67,952	3,043
Language Support	9,000	537	3,000	143
Subtotal Component 4	398,463	23,806	70,952	3,186

7. Component 5 - ACEIDHA Action Plan for Centre Infrastructure

COMPONENT 5	2022 ZMW	2022 USD	2021 ZMW	2021 USD
Refurbishing and furnishing of the ACEIDHA building	5,412,829	323,455	5,455,198	619,771
Subtotal Component 5	5,412,829	323,455	5,455,198	619,771

8. Exchange Gains / (Losses)

Account Name	Bank Account Balances	RATE	Currency	
			ZMW	USD
MOHE - UNZA ACEIDHA \$	14,717.98	18.05	265,659.54	14,717.98
UNZA ACEIDHA \$	78,772.42	18.05	1,421,842.18	78,772.42
UNZA ACEIDHA K	571,087.35	16.40	571,087.35	34,820.49
Closing Bank Balances			2,258,589.07	128,310.89
Exchange Gain / Losses			539,448.16	
Cash and Cash Equivalents Balance as at 31 st December 2022			2,798,037	128,311

9. Cash and Cash Equivalents Balance as at 31st December 2022

Account Name	2022 ZMW	2022 USD	2021 ZMW	2021 USD
MOHE - UNZA ACEIDHA (Dollar) 0012006890044 Bank of Zambia	265,659.54	14,717.98	11,339,919.69	679,443.96
UNZA ACEIDHA (Dollar) 8700210272000 Standard Chartered Bank	1,421,842.18	78,772.42	955,110.79	57,226.53
UNZA ACEIDHA (Kwacha) 100110272002 Standard Chartered Bank	1,110,535.51	34,820.49	32,777.01	1,963.89
Cash and Cash Equivalents as at 31st December 2022	2,798,037	128,311	12,327,807	738,634

APPENDIX TO THE FINANCIAL STATEMENTS

APPENDIX 1 - ACEIDHA PROJECT ASSET REGISTER

Asset Code	Description	Type of Asset	Value	Name of Supplier	Year of Purchase	Location	Status	Voucher No/ Chq No
6880	Laptop	Office Equipment	K8,905	Computer Express	2018	Procurement – Mrs Chipasha Faith	Good	Q0000012
6881	Laptop	Office Equipment	K8,905	Computer Express	2018	Public Relation – Mr Damaseke Chibale	Good	Q0000012
6882	Laptop	Office Equipment	K8,905	Computer Express	2018	Procurement – Mrs Thresa C. Siyumbwa	Good	Q0000012
6883	Laptop	Office Equipment	K8,905	Computer Express	2018	Paraclinical Studies – Prof. Hangombe M. Mudenda	Good	Q0000012
6885	Laptop	Office Equipment	K8,905	Computer Express	2018	Biomedical Sciences – Dr Simukoko Humphrey	Good	Q0000012
6886	Laptop	Office Equipment	K8,905	Computer Express	2018	Disease Control- Dr Munyeme Musso	Good	Q0000012
6887	Laptop	Office Equipment	K8,905	Computer Express	2018	Accounts – Mrs Matimuna Mulenga Aebertha	Good	Q0000012
6888	Laptop	Office Equipment	K8,905	Computer Express	2018	Accounts – Jameson Libinga	Was stolen from a Car at Pick n Pay Woodlands- Reported to Police	Q0000012

6889	Laptop	Office Equipment	K8,905	Computer Express	2018	Paraclinical Studies – Dr Sikasunge Chummy	Good	Q0000012
6978	Laptop	Office Equipment	K8,905	Computer Express	2018	Disease Control – Prof. Aaron Mweene	Good	Q0000012
6879	Laptop	Office Equipment	K8,905	Computer Express	2018	International Relations – Patricia Sakala	Good	Q0000012
6890	Laptop	Office Equipment	K8,905	Computer Express	2018	Clinical Studies – Dr Phiri Andrew	Good	Q0000012
Not yet coded	Laptop	Office Equipment	K8,905	Computer Express	2018	SOM - CBU	Good	Q0000012
Not yet coded	Laptop	Office Equipment	K11,985	Computer Express	2018	SOM - CBU	Good	Q0000012
Not yet coded	Laptop	Office Equipment	K8,905	Computer Express	2018	SOM - CBU	Good	Q0000013
Not yet coded	Laptop	Office Equipment	K8,905	Computer Express	2018	SOM - CBU	Good	Q0000013
Not yet coded	Laptop	Office Equipment	K8,905	Computer Express	2018	SOM - CBU	Good	Q0000013
Not yet coded	Laptop	Office Equipment	K8,905	Computer Express	2018	SOM - CBU	Good	Q0000013
Not yet coded	Laptop	Office Equipment	K8,905	Computer Express	2018	SOM - CBU	Good	Q0000013
Not yet coded	Laptop	Office Equipment	K8,905	Computer Express	2018	SOM - CBU	Good	Q0000013
BAH 9912	Toyota Fortuner	Motor Vehicle	K670,535.41	Toyota Zambia	2018	School of Veterinary Medicine	Runner	Q0000018
PHC6P2-43 80	PRINTER	Office Equipment	K 5,000.00	LEGACY GENERAL SUPPLIER	2019	School of Veterinary Medicine	Good	C0000292
PHC6B986 43	PRINTER	Office Equipment	K 5,000.00	LEGACY GENERAL SUPPLIER	2019	School of Veterinary Medicine	Good	C0000292

CND01342 DF	LAPTOP	Office Equipment	K 22,259.99	OFFICE MACHINE	2021	School of Veterinary Medicine	Good	C0000449
CND01342 F6	LAPTOP	Office Equipment	K 22,259.99	OFFICE MACHINE	2021	School of Veterinary Medicine	Good	C0000449
CND01342 6N	LAPTOP	Office Equipment	K 22,259.99	OFFICE MACHINE	2021	School of Veterinary Medicine	Good	C0000449
8CG91443 P2	MONITOR FOR DESK TOP	Office Equipment	K 18,610.80	OFFICE MACHINE	2021	School of Veterinary Medicine	Good	C0000449
5CD0302K IL	LAPTOP	Office Machines	K 32,024.25	OFFICE MACHINE	2022	School of Veterinary Medicine	Good	153333
5CD1238G YC	LAPTOP	Office Machines	K 21,800.00	OFFICE MACHINE	2022	School of Veterinary Medicine	Good	160382
0A2R7WR NB04292N	Microwave	Game Stores	8,600.00	Game Stores	2022	ACEIDHA Students House	Good	153373
8.11031E+ 19	Fridge for Students House	Game Stores	4,399.00	Game Stores	2022	ACEIDHA Students House	Good	153373