



ZIMBABWE

GOVERNMENT OF ZIMBABWE

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE OF THE CONSOLIDATED REVENUE FUND

For the period ended 30 November 2020

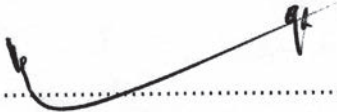
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SECRETARY AND PAYMASTER GENERAL'S APPROVAL

The Consolidated Statement of Financial Performance (CSFP) is prepared on the going concern basis. The Consolidated Statement has been based upon accounting policies, which have been consistently applied.

The Consolidated Statement of Financial Performance on pages 7 to 16 has been approved by the Secretary and Paymaster General, and the Accountant General.



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SECRETARY AND PAYMASTER GENERAL



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A/ACCOUNTANT GENERAL

ACCOUNTANT GENERAL'S REVIEW

Mandate

Section 38 of the Public Finance Management Act [*Chapter 22:19*] requires Treasury to publish consolidated financial reports in the *Gazette* within thirty days after the end of each month.

The mandatory Consolidated Statement of Financial Performance (CSFP) for government for the month ended 30 November 2020 as required by section 38 of the Public Finance Management Act is hereby presented.

Besides being mandated by legislation, CSFP is meant to provide a summary of national government's financial resources and their application for the benefit of the people of the Republic of Zimbabwe.

NOTES TO THE CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE MONTH OF NOVEMBER 2020

REVENUE

Tax Revenue

1. Total revenue collection for the month of November 2020 amounted to ZWL\$ 24.861 billion against a target of ZWL\$ 26.069 billion resulting in a negative variance of ZWL\$ 1.207 billion (5%).
2. Taxes on income contributed ZWL \$ 7.867 billion against a target of ZWL \$ 7.366 billion giving a positive variance of ZWL \$ 501.107 million. Taxes on good and services contributed ZWL 16.600 billion against a target of ZWL \$18.609 billion giving a negative variance of ZWL \$2.008 billion. This negative variance was mainly due to some tax heads which failed to meet their respective targets.
 - 2.1. The negative variance on Taxes on good and services is attributed to the following, VAT a negative variance of ZWL \$ 735.699 million, Excise duty a negative variance of ZWL \$ 87.938 million, customs duty a negative variance of ZWL \$ 773.056 million, Taxes on financial and capital transactions a negative variance of ZWL\$244.394 million.

2.2. Non-Tax Revenue

3. Non-tax revenue recorded a positive variance of ZWL\$ 299.878 million (318%) The positive variance is attributed to review of fees and charges levied on Government services in the Mid- Term budget review.

EXPENDITURE

4. Total expenditure for the month of November 2020 amounted to ZWL\$ 21.893 billion against a target of ZWL\$ 5.973 billion resulting in a variance of ZWL\$ 15.920 billion (267%)

Compensation of employees

5. Expense outlay on compensation of employees for the month of November 2020 amounted to ZWL\$9.034 billion against a target of ZWL\$ 2.023 billion giving a variance of ZWL\$ 7.011 billion, (347%). The variance was because of payment of bonus, risk allowance to front line health workers as well as Covid-19 allowances for all civil servants and pensioners.

Use of Goods and services

6. Expenses on use of goods and services amounted to ZWL\$ 2.939 billion against a target of ZWL\$ 903.314 million giving a variance of ZWL\$ 2.035 billion. Major contributors are communication, supplies and services ZWL\$ 248.875 million, Maintenance ZWL\$ 536.320 million, Institutional provisions ZWL\$ 223.531 million, Rental and other service charges of ZWL\$ 629.908 million, other Good and Service ZWL\$ 660.133 million.
7. Grants also contributed a major part of expenses to the tune of ZWL \$ 5.614 billion against a target of ZWL \$ 698.615 million. The major ones being capital grant of ZWL\$ 4.003 billion and salary grant of ZWL\$ 1.299 billion to grant aided institutions.

Non-financial assets

8. Transactions on non-financial assets amounted to ZWL \$ 859.355 million against a target of ZWL \$ 917.818 million. This includes Buildings and structures costs amounting to ZWL \$415.575 million, machinery and equipment ZWL \$ 363.015 million.

Financial assets

9. Total of ZWL \$ 2.595 billion against a target of ZWL \$ 372.480 million. The major contributor being acquisition of shares by the Government of Zimbabwe amounting to ZWL\$ 2.454 billion.

Budget Balance

10. The Budget incurred a surplus of ZWL\$ 2.968 billion against a targeted surplus of ZWL\$ 20.096 billion.

ZIMBABWE GOVERNMENT

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE MONTH ENDED 30 NOVEMBER 2020

| | Notes | ACTUAL ZWL\$ | TARGET ZWL\$ | VARIANCE ZWL\$ | % |
|----------------------------------------------------------------------------------|-------|-----------------------|-----------------------|-------------------------|--------------|
| TAXES ON INCOME | 1 | 7,867,207,191.90 | 7,366,100,000.00 | 501,107,191.90 | 7 |
| Tax on goods and services | 2 | 16,600,450,029.75 | 18,609,158,512.00 | (2,008,708,482.25) | (11) |
| Customs duties | 2.1 | 2,219,379,369 | 2,992,435,789 | (773,056,420) | (26) |
| Excise duties | 2.2 | 3,441,423,641 | 3,529,361,750 | (87,938,109) | (2) |
| Value added tax | 2.3 | 6,833,954,996 | 7,569,654,394 | (735,699,398) | (10) |
| tax on specific services | 2.4 | 216,811,387 | 269,075,000 | (52,263,613) | (19) |
| tax on groos revenue | 2.5 | 1,659,764,938 | 1,769,631,579 | (109,866,641) | (6) |
| taxes on financial and capital transactions | 2.6 | 2,180,905,649 | 2,425,300,000 | (244,394,351) | (10) |
| Other indirect taxes | 2.7 | 48,210,050 | 53,700,000 | (5,489,950) | (10) |
| TOTAL TAX REVENUE | | 24,467,657,222 | 25,975,258,512 | (1,507,601,290) | (6) |
| NON TAX REVENUE | 3 | 394,093,791 | 94,215,000 | 299,878,791 | 318 |
| Property income | 3.1 | 924,363 | 34,530,000 | (33,605,637) | (97) |
| Sales of goods and Services | 3.2 | 312,493,563 | 54,940,000 | 257,553,563 | 469 |
| Fines ,penalties and forfeits | 3.3 | 80,675,865 | 4,745,000 | 75,930,865 | 1,600 |
| Premiums, fees, and claims related to nonlife insurance | 3.4 | - | - | - | - |
| TOTAL INCOME | | 24,861,751,012 | 26,069,473,512 | (1,207,722,500) | 312 |
| Recurrent Expenses | 4 | 18,439,254,396 | 4,682,773,000 | (13,756,481,396) | (294) |
| Compensation of Employees | 4.1 | 9,034,855,908 | 2,023,434,000 | (7,011,421,908) | (347) |
| Use of Goods and services | 4.2 | 2,939,260,642 | 903,314,000 | (2,035,946,642) | (225) |
| Interest on Debt | 4.3 | 255,544,787 | 62,350,000 | (193,194,787) | (310) |
| Subsidies | 4.4 | 112,165,715 | 45,000,000 | (67,165,715) | (149) |
| Grants | 4.5 | 5,614,348,744 | 698,615,000 | (4,915,733,744) | (704) |
| Social benefits | 4.6 | 254,279,995 | 217,060,000 | (37,219,995) | (17) |
| Other Expenses | 4.7 | 228,798,605 | 733,000,000 | 504,201,395 | - |
| SURPLUS /(DEFICIT) BEFORE NON FINANCIAL AND FINANCIAL ASSETS TRANSACTIONS | | 6,422,496,617 | 21,386,700,512 | 12,548,758,896 | 606 |
| Non financial Assets | 5 | 859,355,460 | 917,808,000 | (2,222,525,696) | (242) |
| Financial Assets | 6 | 2,595,005,696 | 372,480,000 | (2,222,525,696) | (597) |
| TOTAL EXPENDITURE | | 21,893,615,552 | 5,973,061,000 | (15,920,554,552) | (267) |
| SURPLUS/(DEFICIT) FOR THE PERIOD | | 2,968,135,461 | 20,096,412,512 | (17,128,277,051) | (85) |

ZIMBABWE GOVERNMENT

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE 11 MONTHS ENDED 30 NOVEMBER 2020

| | Notes | ACTUAL ZWL\$ | TARGET ZWL\$ | VARIANCE ZWL\$ | % |
|----------------------------------------------------------------------------------|-------|------------------------|------------------------|-------------------------|--------------|
| TAXES ON INCOME | 7 | 46,200,084,934 | 29,051,624,300 | 17,148,460,634 | 59 |
| Tax on goods and services | 8 | 87,990,733,151 | 92,132,434,421 | (4,141,701,270) | (4) |
| Customs duty | 8.1 | 11,927,652,934 | 11,469,332,825 | 458,320,109 | 4 |
| Excise duty | 8.2 | 18,692,718,995 | 17,955,984,750 | 736,734,245 | 4 |
| Value added tax | 8.3 | 35,615,043,405 | 34,216,098,425 | 1,398,944,981 | 4 |
| Tax on specific services | 8.4 | 983,177,744 | 623,255,000 | 359,922,744 | 58 |
| Tax on gross revenue | 8.5 | 8,936,715,458 | 10,888,043,421 | (1,951,327,963) | (18) |
| Taxes on financial and capital transactions | 8.6 | 11,606,504,463 | 13,822,250,000 | (2,215,745,537) | (16) |
| Other indirect taxes | 8.7 | 228,920,151 | 3,157,470,000 | (2,928,549,849) | (93) |
| TOTAL TAX REVENUE | | 134,190,818,085 | 121,184,058,721 | 13,006,759,364 | 11 |
| NON TAX REVENUE | 9 | 3,303,434,346 | 948,672,000 | 2,354,762,346 | 248 |
| Property income | 9.1 | 442,851,250 | 333,617,000 | 109,234,250 | 33 |
| Sales of goods and Services | 9.2 | 2,396,043,464 | 565,385,000 | 1,830,658,464 | 324 |
| Fines ,penalties and forfeits | 9.3 | 370,923,383 | 49,670,000 | 321,253,383 | 647 |
| Premiums, fees, and claims related to nonlife insurance | 9.4 | 93,616,249 | - | 93,616,249 | |
| TOTAL INCOME | | 137,494,252,431 | 122,132,730,721 | 15,361,521,710 | 13 |
| EXPENSES | | | | | |
| Recurrent Expenses | 10 | 105,971,683,736 | 46,325,607,000 | (59,646,076,736) | (129) |
| Compensation of Employees | 10.1 | 43,980,510,042 | 13,971,154,000 | (30,009,356,042) | (215) |
| Use of Goods and services | 10.2 | 13,871,312,089 | 10,082,919,000 | (3,788,393,089) | (38) |
| Interest on Debt | 10.3 | 773,352,511 | 642,320,000 | (131,032,511) | (20) |
| Subsidies | 10.4 | 3,318,684,987 | 495,000,000 | (2,823,684,987) | (570) |
| Grants | 10.5 | 32,380,225,049 | 13,593,526,000 | (18,786,699,049) | (138) |
| Social benefits | 10.6 | 9,574,574,958 | 4,517,522,000 | (5,057,052,958) | (112) |
| Other Expenses | 10.7 | 2,073,024,100 | 3,023,166,000 | 950,141,900 | 31 |
| SURPLUS /(DEFICIT) BEFORE NON FINANCIAL AND FINANCIAL ASSETS TRANSACTIONS | | 31,522,568,695 | 75,807,123,721 | 75,007,598,446 | 141 |
| Non financial Assets | 11 | 15,045,589,535 | 9,958,781,000 | (5,086,808,535) | (51) |
| Financial Assets | 12 | 11,773,867,199 | 3,470,281,000 | (8,303,586,199) | (239) |
| TOTAL EXPENDITURE | | 132,791,140,470 | 59,754,669,000 | (73,036,471,470) | (122) |
| SURPLUS/(DEFICIT) FOR THE PERIOD | | 4,703,111,961 | 62,378,061,721 | (57,674,949,760) | (92) |

NOTES TO CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE MONTH ENDED
30 NOVEMBER 2020

| Notes | ACTUAL ZWL \$ | TARGET ZWL \$ |
|---------------------------------|------------------|------------------|
| 1 TAXES ON INCOME & PROFITS | | |
| Individuals | 4,832,538,030 | 3,679,000,000 |
| Companies | 2,708,852,416 | 2,543,000,000 |
| Domestic Dividend and interest | 203,790,888 | 940,200,000 |
| Other incomes taxes | 105,684,773 | 188,500,000 |
| Presumptive tax | 16,341,086 | 15,400,000 |
| Total | 7,867,207,192 | 7,366,100,000 |
| 2 TAX ON GOODS & SERVICES | 16,600,450,030 | 18,609,158,512 |
| 2.1 Customs duties | | |
| Prime and Surtax | 2,219,379,369 | 2,992,435,789 |
| Total | 2,219,379,369 | 2,992,435,789 |
| 2.2 Excise Duties | | |
| Beer | 645,510,193 | 328,600,000 |
| Wines and Spirits | 45,478,419 | 17,700,000 |
| Tobacco | 57,572,750 | 5,100,000 |
| Second Hand Motors Vehicles | 2,518,475 | 1,961,750 |
| Fuels | 2,690,343,804 | 3,176,000,000 |
| Total | 3,441,423,641 | 3,529,361,750 |
| 2.3 Value Add Tax | | |
| VAT on domestic goods | 4,525,506,398 | 4,350,000,000 |
| VAT on Withholding Tax | 342,253,934 | 542,000,000 |
| Imported Goods & Services | 3,369,724,185 | 3,130,063,158 |
| Refunds | (1,403,529,521) | (452,408,764) |
| Total | 6,833,954,996 | 7,569,654,394 |
| 2.4 Taxes on Specific Services | | |
| Business Licences | 7,118,775 | 31,575,000 |
| Energy Taxes -Carbon Tax | 209,692,612 | 237,500,000 |
| | 216,811,387 | 269,075,000 |
| 2.5 tax on gross Revenue | | |
| Tobacco Levy | 1,033,927 | - |
| Royalties-mining | 947,477,008 | 1,044,631,579 |
| Airtime (including Health levy) | 358,301,413 | 340,000,000 |
| withholding tax on Tenders | 352,952,590 | 385,000,000 |
| | 1,659,764,938 | 1,769,631,579 |

| | ACTUAL ZWL\$ | TARGET ZWL\$ |
|-------------------------------------------------|-----------------------|-----------------------|
| 2.6 Taxes on financial and capital transactions | | |
| IMTT | 2,180,325,642 | 2,420,000,000 |
| ATM Levy | 580,008 | 5,300,000 |
| | 2,180,905,649 | 2,425,300,000 |
| 2.7 Other Indirect taxes | | |
| Stamp duty | 48,210,050 | 39,500,000 |
| Other indirect taxes | - | 14,200,000 |
| | 48,210,050 | 53,700,000 |
| TOTAL TAX REVENUE | 24,467,657,222 | 25,975,258,512 |
| 3 NON-TAX REVENUE | | |
| 3.1 Property income | | |
| Interest | 924,363 | 15,900,000 |
| Dividends | - | 7,980,000 |
| Total | 924,363 | 23,880,000 |
| 3.2 Sales of Goods and Services | | |
| sales of market Establishments | 5,895,784 | - |
| Administrative fees | 295,754,196 | 40,420,000 |
| Incidental sales of goods and services | 10,843,584 | 2,950,000 |
| Total | 312,493,563 | 43,370,000 |
| 3.3 Fines, Penalties and Forfeits | 80,675,865 | 4,745,000 |
| TOTAL NON-TAX REVENUE | 394,093,791 | 71,995,000 |
| TOTAL REVENUE | 24,861,751,012 | 26,047,253,512 |

| | ACTUAL ZWL \$ | TARGET ZWL \$ |
|--------------------------------------|------------------|------------------|
| 4 Expenditure | | |
| 4.1 Recurrent Expenses | 18,439,254,396 | 4,682,773,000 |
| compensation of Employees | | |
| wage bill in cash | 7,464,168,274 | 1,656,790,000 |
| wages in kind | 12,751,350 | 22,672,000 |
| PSMAS | 367,813,180 | 66,100,000 |
| NSSA | 6,623,144 | 18,300,000 |
| Public Service Pension Scheme | - | 24,130,000 |
| Funeral Expenses | - | 900,000 |
| Pension | 1,183,499,960 | 234,542,000 |
| Total | 9,034,855,908 | 2,023,434,000 |
| 4.2 Use of Goods and Services | | |
| Domestic Travel Expenses | 214,898,299 | 70,402,000 |
| Foreign Travel Expenses | 140,980,619 | 80,614,000 |
| Communication, Supplies and Services | 248,875,530 | 36,722,000 |
| Education supplies and Services | 3,165,162 | 20,254,000 |
| Medical Supplies and services | 119,852,720 | 67,754,000 |
| Office supplies and services | 85,772,874 | 27,073,000 |
| Training expenses | 75,821,725 | 51,205,000 |
| Rental and other service charges | 629,908,525 | 115,501,000 |
| Institutional provisions | 223,531,161 | 106,162,000 |
| Other Good and Services | 660,133,982 | 206,449,000 |
| Maintenance | 536,320,045 | 121,178,000 |
| Total | 2,939,260,642 | 903,314,000 |
| 4.3 Interest and Debt | | |
| Foreign: | 212,190,842 | 20,030,000 |
| Domestic: interest | 43,353,944 | 42,320,000 |
| Total | 255,544,787 | 62,350,000 |
| 4.4 Subsidies | | |
| Subsidy | 112,165,715 | 45,000,000 |
| Total | 112,165,715 | 45,000,000 |

| | ACTUAL ZWL\$ | TARGET ZWL\$ |
|----------------------------------------------|-----------------|-----------------|
| 4.5 Grants | | |
| Salaries | 1,299,626,772 | 409,406,000 |
| Operations | 311,329,972 | 134,628,000 |
| capital grants | 4,003,392,000 | 154,581,000 |
| Total | 5,614,348,744 | 698,615,000 |
| 4.6 Social Benefits | | |
| Social Benefits | 254,279,995 | 217,060,000 |
| Total | 254,279,995 | 217,060,000 |
| 4.7 Other Expenses | | |
| Foreign Transfers | 1,298,605 | - |
| Transfers to Provinces and local Authorities | 227,500,000 | 733,000,000 |
| Total | 228,798,605 | 733,000,000 |
| 5 NON-FINANCIAL ASSETS | | |
| Building and Structures | 415,575,742 | 745,459,000 |
| Machinery and Equipment | 363,015,405 | 172,349,000 |
| other fixed Assets | 3,464,313 | - |
| Non produced Assets | 77,300,000 | - |
| | 859,355,460 | 917,808,000 |
| 6 FINANCIAL ASSETS | | |
| Loans | 140,405,696 | 322,480,000 |
| Equity and Investments Fund Shares | 2,454,600,000 | 50,000,000 |
| | 2,595,005,696 | 372,480,000 |
| TOTAL EXPENDITURE | 21,893,615,552 | 5,973,061,000 |

NOTES TO CONSOLIDATED STATEMENTS OF FINANCIAL PERFORMANCE FOR THE 11 MONTHS ENDED 30 NOVEMBER 2020

| Notes | ACTUAL ZWL \$ | TARGET ZWL \$ |
|---------------------------------|------------------|------------------|
| 7 TAXES ON INCOME & PROFITS | | |
| Individuals | 23,282,661,565 | 14,867,739,000 |
| Companies | 19,360,734,946 | 10,851,000,000 |
| Domestic Dividend and interest | 2,926,081,841 | 2,339,765,300 |
| Other incomes taxes | 548,467,320 | 917,660,000 |
| Presumptive tax | 82,139,262 | 75,460,000 |
| Total | 46,200,084,934 | 29,051,624,300 |
| 8 TAX ON GOODS & SERVICES | 87,996,120,089 | 92,132,434,421 |
| 8.1 Customs duties | | |
| Prime and Surtax | 11,933,039,872 | 11,469,332,825 |
| Total | 11,933,039,872 | 11,469,332,825 |
| 8.2 Excise Duties | | |
| Beer | 1,816,836,498 | 1,149,246,000 |
| Wines and Spirits | 327,270,370 | 127,780,000 |
| Tobacco | 180,141,916 | 44,043,000 |
| Second Hand Motors Vehicles | 18,524,697 | 20,809,750 |
| Fuels | 16,349,945,514 | 16,614,106,000 |
| Total | 18,692,718,995 | 17,955,984,750 |
| 8.3 Value Add Tax | | |
| VAT on domestic goods | 22,625,777,051 | 19,590,400,000 |
| VAT on Withholding Tax | 1,748,854,513 | 2,523,490,000 |
| Imported Goods & Services | 17,033,272,215 | 14,221,654,737 |
| Refunds | (5,792,860,374) | (2,119,446,312) |
| Total | 35,615,043,405 | 34,216,098,425 |
| 8.4 Taxes on Specific Services | | |
| Business Licences | 80,145,068 | 72,045,000 |
| Energy Taxes -Carbon Tax | 903,032,677 | 551,210,000 |
| | 983,177,744 | 623,255,000 |
| 8.5 tax on gross Revenue | | |
| Tobacco Levy | 393,055,319 | 277,050,000 |
| Royalties-mining | 4,526,412,975 | 6,505,708,421 |
| Airtime(including Health levy) | 1,959,749,565 | 1,776,295,000 |
| withholding tax on Tenders | 2,057,497,599 | 2,328,990,000 |
| | 8,936,715,458 | 10,888,043,421 |

| | ACTUAL ZWL\$ | TARGET ZWL\$ |
|---------------------------------------------------------|------------------------|------------------------|
| 8.6 Taxes on financial and capital transactions | | |
| IMTT | 11,589,840,960 | 13,777,350,000 |
| ATM Levy | 16,663,503 | 44,900,000 |
| | 11,606,504,463 | 13,822,250,000 |
| 8.7 Other Indirect taxes | | |
| Stamp duty | 210,016,256 | 163,590,000 |
| Other indirect taxes | 18,903,895 | 2,993,880,000 |
| | 228,920,151 | 3,157,470,000 |
| TOTAL TAX REVENUE | 134,196,205,023 | 121,184,058,721 |
| 9 NON TAX REVENUE | | |
| 9.1 Property income | | |
| Interest | 433,096,668 | 153,130,000 |
| Dividends | 688,716 | 74,180,000 |
| Withdrawals quasi -corporations | 7,523,431 | 10,230,000 |
| Rent | 432,112,284 | 118,807,000 |
| Total | 873,421,099 | 356,347,000 |
| 9.2 Sales of Goods and Services | | |
| sales of market Establishments | 11,538,017 | 106,463,000 |
| Administrative fees | 1,588,525,046 | 416,136,000 |
| Incidental sales of goods and services | 689,012,038 | 31,216,000 |
| Rentals | 108,997,890 | - |
| Total | 2,398,072,992 | 553,815,000 |
| Fines ,Penalties and Forfeits | 370,923,383 | 49,670,000 |
| Premiums, fees, and claims related to nonlife insurance | 93,616,249 | - |
| TOTAL NON TAX REVENUE | 3,736,033,722 | 959,832,000 |
| TOTAL REVENUE | 137,932,238,745 | 122,143,890,721 |

| | | ACTUAL ZWL \$ | TARGET ZWL \$ |
|-------------|--------------------------------------|------------------|------------------|
| Expenditure | | | |
| 10 | Recurrent Expenses | 105,971,683,736 | 46,325,607,000 |
| 10.1 | compensation of Employees | | |
| | wage bill in cash | 34,629,029,698 | 9,937,790,000 |
| | wages in kind | 87,343,752 | 249,672,000 |
| | PSMAS | 1,256,357,686 | 727,100,000 |
| | NSSA | 71,402,632 | 201,300,000 |
| | Public Service Pension Scheme | 289,000,000 | 265,430,000 |
| | Funeral Expenses | - | 9,900,000 |
| | Pension | 7,647,376,274 | 2,579,962,000 |
| | Total | 43,980,510,042 | 13,971,154,000 |
| 10.2 | Use of Goods and Services | | |
| | Domestic Travel Expenses | 897,055,851 | 952,773,000 |
| | Foreign Travel Expenses | 510,446,074 | 997,632,000 |
| | Communication, Supplies and Services | 886,275,197 | 434,798,000 |
| | Education supplies and Services | 72,119,406 | 224,531,000 |
| | Medical Supplies and services | 1,309,103,200 | 804,402,000 |
| | Office supplies and services | 387,185,998 | 308,701,000 |
| | Training expenses | 1,276,515,392 | 566,481,000 |
| | Rental and other service charges | 2,027,646,064 | 1,054,257,000 |
| | Institutional provisions | 1,851,934,316 | 1,451,550,000 |
| | Other Good and Services | 2,171,989,086 | 1,883,257,000 |
| | Maintenance | 2,481,041,504 | 1,404,537,000 |
| | Total | 13,871,312,089 | 10,082,919,000 |
| 10.3 | Interest and Debt | | |
| | Foreign: | 465,673,893 | 180,000,000 |
| | Domestic: interest | 307,678,618 | 462,320,000 |
| | Total | 773,352,511 | 642,320,000 |
| 10.4 | Subsidies | | |
| | Subsidy | 3,318,684,987 | 495,000,000 |
| | Total | 3,318,684,987 | 495,000,000 |
| 10.5 | Grants | | |
| | Salaries | 7,973,601,699 | 2,589,946,000 |
| | Operations | 3,051,667,923 | 1,842,129,000 |
| | capital grants | 21,354,955,427 | 9,161,451,000 |
| | Total | 32,380,225,049 | 13,593,526,000 |

| | ACTUAL ZWL\$ | TARGET ZWL\$ |
|----------------------------------------------|-----------------|-----------------|
| 10.6 Social Benefits | | |
| Social Benefits | 9,574,574,958 | 4,517,522,000 |
| Total | 9,574,574,958 | 4,517,522,000 |
| 10.7 Other Expenses | | |
| Foreign Transfers | 305,867,528 | 91,166,000 |
| Transfers to Provinces and local Authorities | 1,767,156,572 | 2,932,000,000 |
| Total | 2,073,024,100 | 3,023,166,000 |
| 11 NON-FINANCIAL ASSETS | | |
| Building and Structures | 12,538,835,462 | 6,305,217,000 |
| Machinery and Equipment | 2,287,324,812 | 3,236,826,000 |
| other fixed Assets | 141,129,261 | 112,661,000 |
| Non produced Assets | 78,299,999 | 304,077,000 |
| | 15,045,589,535 | 9,958,781,000 |
| 12 FINANCIAL ASSETS | | |
| Loans | 2,173,101,642 | 2,826,281,000 |
| Equity and Investments Fund Shares | 9,600,765,557 | 644,000,000 |
| | 11,773,867,199 | 3,470,281,000 |
| TOTAL EXPENDITURE | 132,791,140,470 | 59,754,669,000 |