




ANNUAL
REPORT
2022

**RADIATION
PROTECTION
AUTHORITY**

www.rpa.gov.zm



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ACRONYMS

AC	Audit Committee
FAC	Finance and Administration Committee
IAEA	International Atomic Energy Agency
MoH	Ministry of Health
PS	Permanent Secretary
RPA	Radiation Protection Authority
RPAB	Radiation Protection Authority Board
RPO	Radiation Protection Officer
SP	Strategic Plan
TECHCOM	Technical Committee
TLD	Thermoluminescent Dosimeter

About us

Our functions

1. Advise the Government on policies, measures and matters relating to ionising radiation;
2. Implement the policies of the Government related to the protection of the public, workers and the environment from the harmful effects of ionising radiation;
3. Establish facilities for the collection and dissemination of scientific and technical on ionising radiation;
4. Collect and disseminate information on the work of the Authority through publications, seminars, workshop and print or electronic media;
5. Liaise with the Zambian Environmental Management Agency (ZEMA) or any other regional or international organisation and institution on matters relating to the promotion of the safe use of ionising radiation in Zambia;
6. Initiate policy formulation and implement the provisions of this Act and, when so required by the Minister or if the Board otherwise think it necessary, draw up and submit to the Minister proposals for amending it or regulations to be made under it.
7. Ensure the protection and safety of the public in the event of an accidental release of harmful ionising radiation or other emergencies;
8. Respond to, and coordinate responses to radiological and emergencies;
9. Make recommendations to the Minister on all matters concerning radiation;
10. Issue Licenses and authorisations;
11. Carry out such activities as are necessary or conducive to the better performance of its functions under the act.

Vision

A credible regulatory body in protecting people and the environment from harmful effects of radiation

Mission

To protect the people and the environment from the harmful effects of radiation.

Values

Professionalism, Accountability, Integrity, Teamwork, Efficiency, Transparency

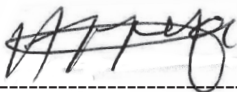
BOARD CHAIRPERSON'S FOREWORD

I am delighted to present you with the Radiation Protection Authority's (RPA) 2022 Annual Report. The report highlights the vision and the areas of focus to help the authority fulfil its mandate of ensuring that people and the environment are protected from the harmful effects of ionizing radiation.

The process of formulating the 2022 Annual Report provided the RPA with an opportunity to reflect on past successes and failures, determine our efforts in light of the challenges ahead, and put forward strategies for improved performance.

The report represents the collaborative efforts of the Authority's staff, whose valuable input has been incorporated to realize the vision of an enabling environment in which our human, financial, and physical resources will be appropriately allocated and deployed to help us achieve long-term excellence in radiation regulation.

Finally, I would like to thank the RPA Board, Management, and Staff for their continued commitment to protecting people and the environment from the harmful effects of radiation.



Brig. Gen. (Dr.) Adrian Maleya
Board Chairperson

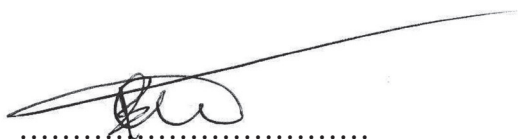
EXECUTIVE DIRECTOR'S STATEMENT

I am pleased to submit the RPA 2022 Annual Report to you. The report draws special attention to the vision and areas of focus to help the Authority fulfil its mandate of protecting people and the environment from the harmful effects of ionising radiation.

The process of developing the 2022 annual report allowed the RPA to reflect on past accomplishments and failures, determine our efforts in light of the challenges ahead, and propose plans for enhanced performance.

I have no doubt that with continued support from our stakeholders and the commitment of staff, we will realise our strategic results of protecting people and the environment from the harmful effects of radiation, effective and efficient service delivery, satisfied clients and enhanced public awareness

Finally, I want to thank the Government of the Republic of Zambia, cooperating partners, and other stakeholders, as well as the RPA Board, Management, and staff, for their continued commitment to achieving the results of safe and secure people and the environment from the harmful effects of radiation.



.....
Dr. Boster Dearson Siwila, PhD

Executive Director and Board Secretary

EXECUTIVE SUMMARY

The Radiation Protection Authority, during the year 2022, continued the implementation of the Strategic Plan for the Year 2019–2021. The Authority endeavoured to provide effective and efficient services in line with the Service Delivery Charter of 2020.

The RPA ensured that the following key areas were addressed during the year 2022: • Policies and legislation; • Nuclear Security and Safeguards • Radiation Protection and Nuclear Safety • Performance Management Under Radiation Protection and Nuclear Safety, the Authority issued 230 licenses, indicating 77% compliance.

The RPA further screened 95,130 vehicles for the purposes of nuclear security and radiation safety, compared to 66,593 vehicles that were screened in 2021. Furthermore, the Authority conducted 234 radiation safety inspections of facilities that were in possession of or using radiation sources. Under the Technical Services Department, the Authority conducted research on dosimetry results for five consecutive years for occupationally exposed workers in 11 major provincial hospitals.

This was the first study on dosimetry that the Authority conducted in the interest of enhancing research and development. The Authority developed three (3) curricula for master's programs in nuclear science in conjunction with the University of Zambia (UNZA) and a post-graduation diploma curriculum in radiation protection in conjunction with the University of Zambia (UNZA).

To ensure compliance with safety standards, the Authority conducted 23 radiation protection trainings, analysed 87 samples of fertilizers, and issued 2,010 TLD badges for 257 licensed facilities. And under the legal department, the authority facilitated the review of the law and regulations approved by the institutional board. The review was necessitated by the gaps that RPA has been facing, as it implements its mandate.

RADIATION PROTECTION AUTHORITY BOARD



BRIGADIER GENERAL (DR.) ADRIAN MALEYA

(Board Chairperson)



MRS. CHRISTABEL N. REINKE

(Vice Board Chairperson)



PROFESSOR VICTOR MUKONKA

(Board Member)



MS. KAREN BANDA

(Board Member)



MR. LACKSON TONGA

(Board Member)



MRS. FLORENCE M. SICHUNDU

(Board Member)

RADIATION PROTECTION AUTHORITY BOARD



Mrs. Olipa J. Sakala

(Board Member)



Mr. Fred Banda

(Board Member)



Mrs. Thandiwe Phiri-Chabi

(Board Member)



Mr. Felisian Ngosa

(Board Member)

1.0 INTRODUCTION

This annual report covers the period from 1st January to December 2022 and highlights the major activities undertaken by the authority during this period. The mandate of RPA is to protect the public, workers, and the environment from hazards arising from the use of devices or materials capable of producing ionizing radiation.

The mandate is in line with the fundamental safety objective of protecting people and the environment from the harmful effects of ionizing radiation. The functions of the Authority as prescribed in the Ionising Radiation Protection Act No. 16 of 2005, as amended by the Ionising Radiation Protection Act No. 19 of 2011, Part II Section 7 and Part III Section 18, are anchored on the three thematic areas of: radiation regulatory excellence, resulting in safe and secure people and the environment from the harmful effects of radiation; service excellence, resulting in satisfied clients; and operational excellence, resulting in effective and efficient service delivery.

The authority's modus operandi is informed by a strategic plan as a building block for "A credible regulatory body in protecting people and the environment from harmful effects of radiation." The Authority developed the 2019–2021 Strategic Plan as a blueprint on which all activities are based. As of December 31st, 2021, the 2019–2021 Strategic Plan came to an end.

In order to ensure effective implementation of the 2019–2021 Strategic Plan, the Authority formulated a consolidated institutional work plan for 2022 that comprised activities under each department and unit with clear targets aimed at attaining strategic objectives. A quarterly review process was undertaken to ensure effective implementation and adherence to the plan. A mid-term review of the strategic plan was undertaken, and areas of improvement in terms of implementation were noted and planned for action for the remaining part of the period of the strategic plan.

The implementation of the strategic plan during the period under review faced a major challenge, in this case the outbreak of the COVID-19 pandemic, which negatively impacted the implementation of various activities within the authority. This entailed the authority operating within the guidelines and measures as set out by the Office of the Secretary to Cabinet, thereby ensuring that operations were conducted under the new normal.

However, despite the outbreak of COVID-19, the Authority maintained operations under strict adherence to the measures as they were put in place, thereby ensuring a balance in terms of revenue collection and stakeholder expectations was met. The authority's scorecard is presented below:

APPENDIX 1: RADIATION PROTECTION AUTHORITY 2023 - 2026 BALANCED SCORECARD						
Vision	A credible regulatory body in protecting people and the environment from harmful effects of radiation					
Core vision	Professionalism; Accountability; Integrity; Teamwork; Transparency; Confidentiality; Innovation					
Strategic theme	Radiation regulatory excellence	Service excellence	Operational excellence	Effective and efficient service delivery	Public awareness and visibility	
Strategic Results	Safe and secure people and the environment from the harmful effects of radiation			Satisfied clients	Effective and efficient service delivery	Increased awareness and visibility of their authority
Mission	To protect the people on the environment from harmful effects of radiation					

Units of Measure	KPIs	Strategies
% Of complying clients, % Of satisfied clients % Stakeholder support % Feedback from stakeholder surveys % Of staff performance against set targets % Of institutional performance against set targets % Standard	<ul style="list-style-type: none"> • Radiation levels kept within the radiation safety standards annually • 80% Of clients complying with radiation safety standards by December 2026 • 80% clients satisfaction by December 2026 • 80% support from stakeholders by December 2026 • 80% positive feedback from stakeholder survey by December 2026 • 95% of staff performance against set targets annually • 95% of institutional performance against set targets • 100% of services provided in accordance with the RPA service delivery charter 	<ul style="list-style-type: none"> • Strengthen policy and legislative framework for authorization of radiation sources and practices • Strengthen the mechanism of monitoring workers radiation sources and practices • Strengthen the capacity building programme in radiation protection • Develop an implement a performance management system • Strengthening the implementation of the service delivery charter • Develop and implement communication strategy, develop an implement public awareness strategy • Enhance infrastructure and radiation equipment • Review and orientation allies the organization structure • Develop automate and integrate internal operation systems, develop and implement a work culture modeling programme • Strengthen internal controls • Strengthened the mechanism of collaboration with nationals, regional and international stakeholders • Developing an implement a resource mobilization strategy; • Implementation of the risk management framework • Strengthen the capacity building programme.

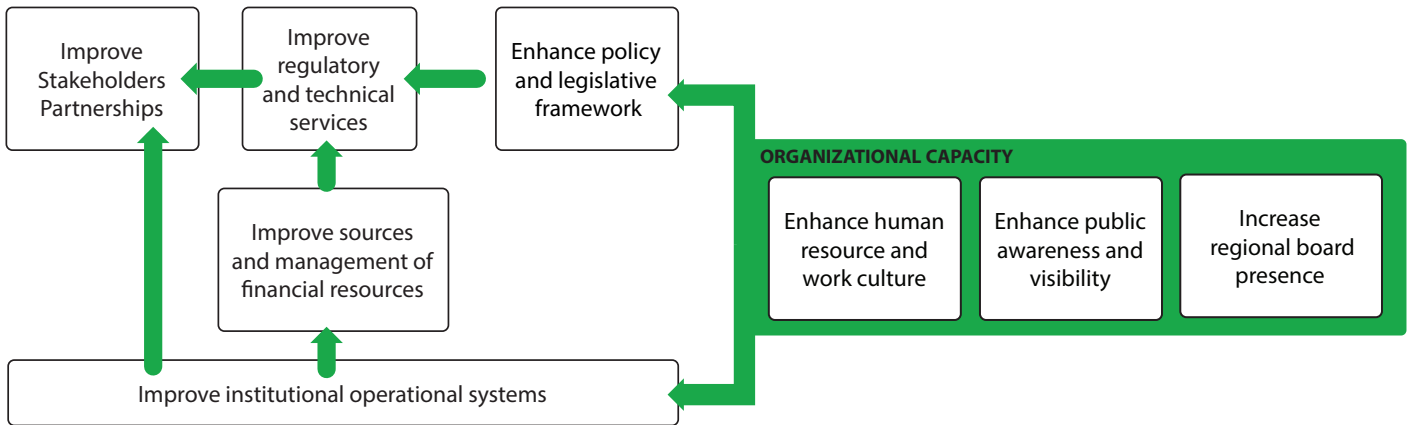


Figure 1 RPA Scorecard

2.0 NUCLEAR AND RADIATION SAFETY

2.1 Nuclear Security and Safeguards

The Authority in collaboration with the International Atomic Energy Agency developed the National Nuclear Security Detection Architecture. In the year 2022, 95,130 vehicle and trucks were monitored for radiation safety and nuclear security, this is in comparison to, 66,593 vehicles /trucks which were monitored in 2021.

2.2 Licenses issued for compliance to radiation safety

The Authority issued Licenses to 230 facilities out of the 301 registered facilities in 2022. This is in comparison to 229 Licenses which were issued in the year 2021 representing a percentage of 77% of compliance met by the registered facilities as shown in the figure below:

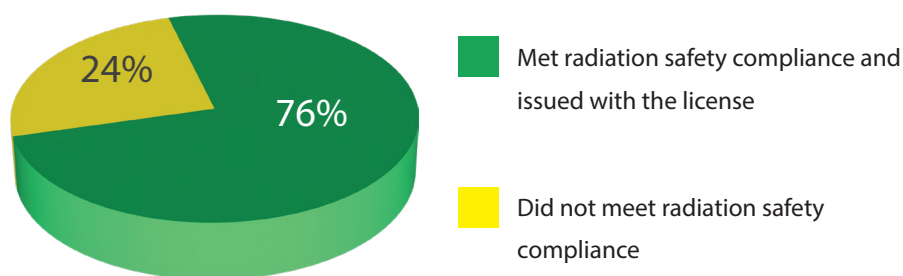


Figure 2 Figure 2: Compliance on issuance of the Licenses

2.3 Inspection conducted in the year 2022

In the year 2022 the Authority conducted 234 radiation safety inspections to facilities that were in possession or using radiation sources. This represents a 5% increase in comparison to 223 facilities that were inspected in 2021. The Facilities inspected included the Cancer Diseases Hospital, University Teaching Hospitals, mining industries and construction companies.

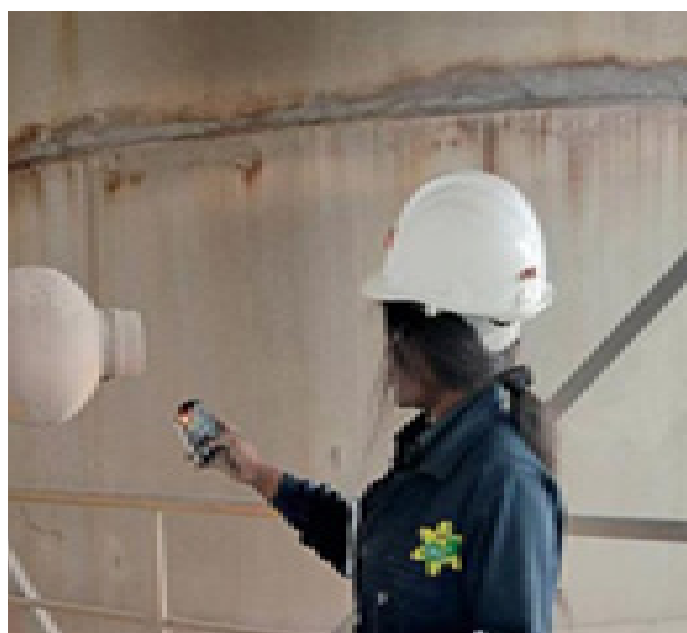
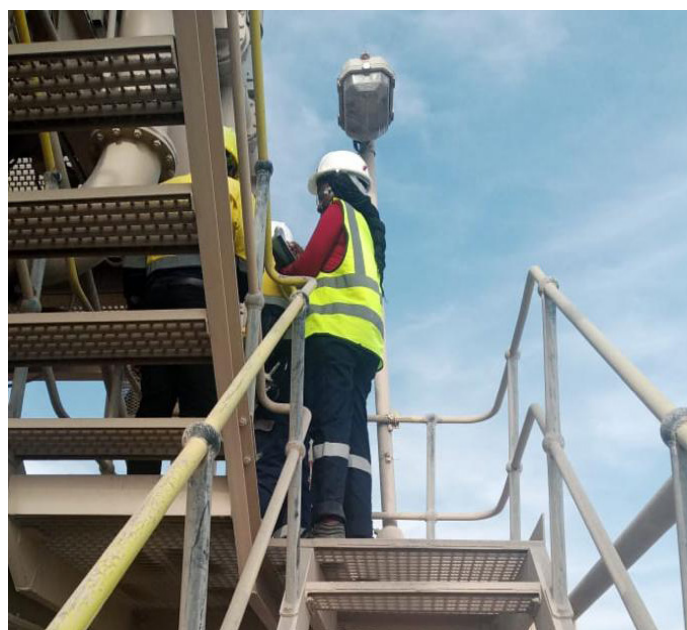


Figure 3 Inspectors conducting inspections

2.4 Stakeholder support and trainings

The Authority hosted an expert mission with the Russian Regulator on Authorizations and Inspections of Gamma Irradiators cyclotron research reactors on the December 14th 2022

2.5 Coordinate the implementation of Radiation Protection programme in collaboration with the University of Zambia.

The University of Zambia (UNZA) School of Health Sciences (SoHS) in partnership with the Radiation Protection Authority (RPA) of Zambia established a training program in Radiation Protection and Safety (Program) with technical support and funding provided by the United States Nuclear Regulatory Commission (NRC). The MOU was signed between UNZA and RPA and one of the main aspects was to oversee the implementation of the programme.

Table 1 Regulatory summary

	2021	2022
Licenses	229	230
Inspections	223	234
Enforcements		
Vehicle screening	66,593	95,130

3.0 TECHNICAL SERVICES

The Department of Technical Service conducted various activities under the following sections according to the 2022 Work Plan.

3.1 Research

The research section is responsible for conducting research in nuclear science and technology and coordinating research for the Authority to make informed decisions. The section also develops and implements radiation protection training programs to ensure radiation users comply with safety requirements.

In 2020, the Authority, conducted research on dosimetric results for occupationally exposed workers in 11 major provincial hospitals. This analysis examined workers' personal dose equivalent Hp(d) results in 15 medical facilities from 2017 to 2021.

The analysis results showed that annual doses for the workers were below the recommended dose limit of 50 mSv per year. The study further revealed inconsistencies in individual monitoring periods amongst the facilities, missing monitoring periods, and insufficient monitoring records.

To enhance national human resource development, the Authority developed curricula for three master's programs in nuclear science in conjunction with the University of Zambia (UNZA) to be offered at UNZA, Great East Road campus, one curriculum for a Postgraduation Diploma in Radiation Protection in conjunction with the University of Zambia (UNZA) School of Health Sciences. In addition, the Authority, conducted 23 trainings in radiation protection to ensure compliance with radiation safety requirements, representing a 16% increase compared to 14 trainings in 2021.

3.2 Non-Ionizing

The Authority has a keen interest in non-ionising radiation in view of recent developments such as the reclassification by WHO of non-ionising radiation from "not carcinogenic" to "possibly carcinogenic" in the international technology and science community. In 2022, the Authority, procured new equipment for measuring non-ionizing radiation. To ensure full utilization of the equipment, the staff of the Authority were trained in the safe use and monitoring of non-ionising radiation by a Chief Research Scientist from the Radiation Protection Institute from the Ghana Atomic Energy Commission (GAEC). The Authority also conducted a stakeholder awareness meeting on non-ionizing radiation.

3.3 Dosimetry and instrumentation.

The primary responsibility of the Authority's Dosimetry Service is to ensure that occupationally exposed workers and radiation students are monitored for radiation exposure and kept safe from radiation doses that exceed the prescribed dose limits. The primary aim of instrumentation is to ensure that the Authority's equipment is well maintained and in proper working condition. In 2022, the Authority issued 2,010 TLD and 300 TLD dosimetry reports for occupationally exposed workers from 257 licensed facilities.

Furthermore, to ensure that all occupationally exposed workers within the Authority's jurisdiction are being monitored, 500 TLD badges were procured. The Authority, installed a new nitrogen generator, a new tabletop irradiator, and calibrated four radiometer survey meters and one Ray Safe Radiology Quality Control Unit. The installation and calibration of equipment helped the Authority maintain equipment integrity.

3.4 Environment and Food monitoring of radioactivity

3.4.1 Zambian Mining and Environmental Remediation Project (ZMERIP)

The Radiation Protection Authority (RPA) conducted several successful activities under the Zambian Mining and Environmental Remediation Project (ZMERIP). These included: procurement and installation of laboratory equipment for the ZMERIP project and training, sampling activities in the Chambishi and Chingola townships for radioactive analysis of food and soil samples.

3.4.2 Leak tests, products, water and food samples

The Authority monitored the Chongwe River and the surrounding communities to check radioactivity levels. Eleven (11) water samples were collected and analyzed. The results for the radioactivity was far below the recommended safe limits. Furthermore, as part of its mandate to ensure that fertilizer products on the Zambian market are safe for human health and the environment, the Authority analyzed 23 fertilizer samples. To check the safety and security of the radioactive sources in Konkola Copper Mine (KCM) in Chililabombwe, the Authority conducted leak test analysis for the KCM Chililabombwe. The results of the analysis were shared with KCM management, and corrective measures were taken where necessary to ensure the safety of workers and the environment.

3.5 Waste management and Transport of radioactive materials

The Authority conducted stakeholder consultations in Copperbelt, Northern and Lusaka Regions on the Second and Sixth Schedules of the Draft Safe Transport of Radioactive Materials. The consultations were aimed at obtaining input from stakeholders on the proposed schedules, which set out requirements for the safe handling of radiation sources during Transport. In addition, the inventory of radioactive sources at the ZCCM-IH central radioactive waste storage facility in Kalulushi was verified. The inspection assisted RPA in updating of the inventory of disused radioactive sources for the facility to avoid any chances of radiation exposure to facility personnel and members of the public

3.6 International engagement

The Authority facilitated the International Response train-the-trainer workshop in Lusaka. The Office of Radiological Security (ORS) of the United States of America organized the workshop to help Zambia develop training materials on radioactive source security for various local audiences.

Table 2 Summary activities of Technical Services Department

	2021	2022
Training	14	23
Fertilizer analysis	8	87
Dosimetry results	223	234
Research	NIL	1

4.0. HUMAN RESOURCE AND ADMINISTRATION UNIT

4.1 Human Resource and Administration

During the year under review, the Authority implemented the approved structure to address the need to regulate the application of nuclear science technologies in Zambia. One of the units introduced in the new structure was the Nuclear Safety, Security and Safeguards Section to address matters related to illicit trafficking of nuclear and radioactive materials and enhanced security for nuclear and radioactive materials in the country.

4.2 Staff Establishment

The total Staff Establishment in the year 2022 was 83. The Authority staff level for the filled positions as of December 31st 2022 was 53. The Authority recruited a total number of ten (10) staff to complement the existing staff establishment. The recruited staff were in the positions of Nuclear and Radiation Technologist (1); Nuclear and Radiation Safety Officer (1); Senior Public Relations Officer (1); Senior Procurement Officer (1); Assistant Internal Auditor (1); Driver (1); Office Assistant (1); Assistant Procurement Officer (1) and Accounts Assistant (2).

The table below shows the positions filled and the variance in the RPA structure as at December 31st 2022.

Table 3 Position filled and variance in the structure

S/N	Department	Approved Establishment	Actual as at December 31st, 2022	Separation with The Authority	Variance
1	Executive Director's Office	2	2	0	0
2	Technical Services	21	8	0	13
3	Nuclear & Radiation Safety	23	17	0	6
4	Corporate Services	18	12	0	6
5	Finance	12	9	0	3
6	Legal	2	1	0	1
7	Procurement & Supplies Unit	3	3	1	0
8	Internal Audit	2	1	2	1
	TOTAL	83	53	2	30

Table 4 below shows the number of personnel under internship, attachments and short-term contract during the year under review.

Table 4: Personnel Engagement

S/N	Type of Engagement	No. of Staff
1.	Internship	-
2.	Attachment	-
3.	Short- term contract (temporary employment)	1
	Total	1

4.3 Medical Services

The Authority maintained a medical scheme with the University Teaching Hospital and Levy Mwanawasa General Hospital. Further, the Authority included the National Health Insurance Management Authority (NHIMA) the RPA's health scheme for staff to access medical services at the NHIMA-accredited facilities in the country.

The RPA has also continued to maintain a personal accidents group life assurance for its staff members. In 2022, the Authority maintained a group life assurance cover with Professional Insurance Plc.

5.0 PUBLIC RELATIONS UNIT

The Public Relations Section is the interface between the Authority and its various stakeholders. This Section creates and implements measures to improve the Authority's public image. During the period under review, Public Relations activities were guided by the second Perspective of the Strategic Plan, which was to improve partnerships, and the seventh Objective, which was to increase regional and border presence by bolstering and communicating a healthy and positive brand outlook in order to gain public support and confidence.

5.1 Stakeholder Engagement

5.1.1 Radiation Protection Officers Conference

As part of continued stakeholder engagement, the Public Relations section assisted the hosting and organizing of the 4th Annual Radiation Protection Officers (RPO) conference, held from November 8th to 10th, 2022, under the theme "Promoting Nuclear and Radiation Safety without Excuse." The objective of the conference was to promote Nuclear and Radiation Excellence in order to raise awareness in the field of Nuclear Science and Technology. During the conference, the Authority also hosted the Launch of the Women in Nuclear Zambia chapter, which was aimed at promoting women participation in nuclear science and radiation fields.



Figure 4 RPO conference Participants pose for a photo

5.1.2 Convention on the Physical Protection of Nuclear Material (A/CPPNM)

The Authority hosted the International Atomic Energy Agency (IAEA) during the National Workshop to Raise Awareness on the Amendment to the Convention on the Physical Protection of Nuclear Material (A/CPPNM). The objective of the workshop was to facilitate the creation of a Roadmap for Zambia's ratification of the CPPNM amendment.

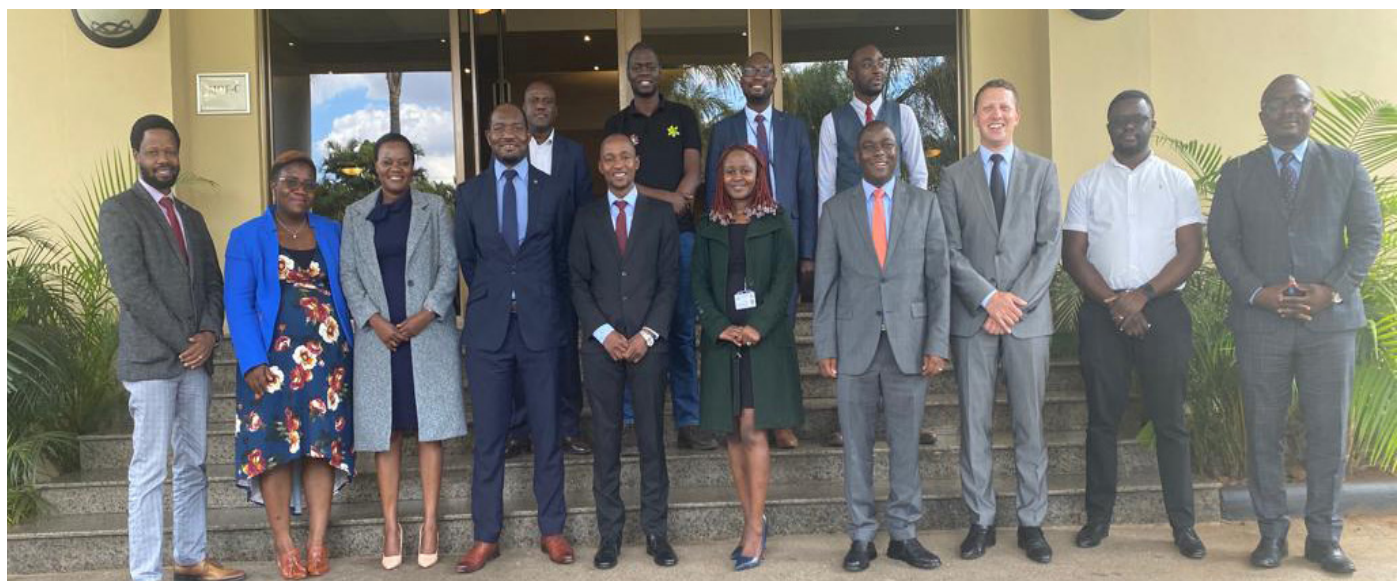


Figure 5 Participants pose for a photo during the convention

5.1.3 Memorandum of understanding between the Disaster Management and Mitigation Unit and the Radiation Protection Authority

The Authority signed a Memorandum of Understanding with the Disaster Management and Mitigation Unit (DMMU). The MOU will enhance the working relationship between the two institutions in dealing with the management and prevention of disasters and hazards in the country.



Figure 6 Dr. Gabriel Pollen, National Coordinator (DMMU) and the Executive Director of the RPA during the signing ceremony



Figure 7 Dr. Gabriel Pollen, National Coordinator (DMMU) and the Executive Director of the RPA during the signing ceremony

5.1.4 Stakeholder Collaboration- meeting between Malawi and Zambia and the European Union

The Authority hosted practical training and exercise For Mobile Expert Support Terms (MEST) AND CUSTOMS OFFICERS, at Mwami border post whose objective was to support to the center of excellence of Eastern and Central Africa in nuclear security made possible by the European Union.



Figure 8 Participants pose for a photo

5.1.5 National Non-Ionizing Radiation Safety Awareness meeting

The Authority hosted a two-day National Non-Ionizing Radiation Safety Awareness meeting in Lusaka from August 8th to August 9th, 2022



Figure 9 Participants pose for a photo

5.1.6 Regional Workshop on Nuclear Security Culture

The Authority hosted the International Atomic Agency Regional workshop on Nuclear Security Culture whose objective was to raise the awareness of English and French speaking African countries of security risks associated with the use of radioactive sources and to enhance the understanding of the importance of nuclear security culture to prevent against such risks.



Figure 10 Participants pose for a photo

5.1.7 RPA Reviewed Zambia’s Integrated Nuclear Security Support Plan

The Authority hosted the International Atomic Energy Agency (IAEA) experts for the purpose of reviewing Zambia’s Integrated Nuclear and Security Support Plan (INSSP) for further implementation of nuclear security activities.

5.1.8 Memorandum of understanding (MoU) between Zimbabwe and the Radiation Protection Authority

The Authority entered into working agreements with the Radiation Protection Authority of Zimbabwe. The MoU was on various aspects of cooperation in regulating the peaceful use of ionizing radiation



Figure 11 MOU with RPAZ

5.2 Media coverage and publications

During the year ended 2022, the PR Section facilitated for the media coverage of Authority activities were reported in the media (both print and electronic), on radio and television this coverage was positive and enhanced Authority's Presence



6.0 LEGAL UNIT

6.1 Legislative Assistance for Treaty Ratification

Radiation Protection Authority Resubmitted Cabinet Memoranda for Seven conventions to Ministry of Technology and Science for the ratification process (the line ministry). The Ministry submitted the Conventions for approval to the Attorney General as part of the ratification process. The Attorney General approved the Conventions with amendments.

The seven conventions that were resubmitted for undergone approval by the Attorney General and scheduled for stakeholder consultation include the Convention on:

- (a) The Amendment to the Convention on the Physical Protection of Nuclear Materials;
- (b) The Assistance in the Case of a Nuclear Accident or Radiological Emergency;
Nuclear Safety;
- (c) Early Notification of Nuclear Accident;
- (d) The Joint convention on the Safety of Spent Fuel Management and the Safety of Radiation Waste Management;
- (e) The model Additional Protocol to the Agreements between states and International Atomic Energy Agency (IAEA); and
- (f) The Vienna Convention on Civil Liability for Nuclear Damage.

Following the approval by the Attorney General on the ratification of the Conventions referred to above, the Radiation Protection Authority invited the International Atomic Energy Agency to an expert mission to raise awareness on the benefits of ratifying the same conventions. The meeting was a success as RPA`s key stakeholders were represented in the meeting.

6.2 Board Matters

The Radiation Protection Authority Board met for the remaining term of the Board and attended to various matters on licensing before the term came to an end in June 2022.

Through the Ministry of Health and Ministry of Foreign Affairs has been facilitating the signing and ratification of all the conventions and treaties relevant to nuclear activities including the Additional Protocol under Safeguards Agreements.

6.3 Corporate Governance

The Legal Department advised the institution on various matters that were able to see the institution uphold the constitutional provisions of good corporate governance.

6.4 Law and Regulations

The Department facilitated the review of the law and Regulations approved by the institutional Board. The review was necessitated by the gaps that RPA has been facing as it implements its mandate.

7.0 FINANCE UNIT

The Finance unit performs its functions in accordance with the Public Finance Management Act No.1 of 2018. The unit is responsible for all financial and management accounting functions of the Authority in order to facilitate implementation of programmes. The department is headed by the Finance Manager whose assisted by a Senior Accountant. Other positions in the department include two Assistant Accountants based at Head Office and Accounts Assistants based at the Border offices.

The Unit performs the following specific functions:

- Prepares and submits financial management reports in order to comply with financial regulations and facilitate informed decision making;
- Implements internal controls in order to enhance transparency and accountability in the utilisation of financial and material resources
- Maintenance of expenditure and commitment ledgers in order to ensure that public funds are appropriately utilised;
- Collects and accounts for Revenues in order to safeguard resources and support the budget;
- Accounting for assets in order to safeguard property;
- Prepares and submits annual audited accounts in order to facilitate decision making;
- Manages financial risks in order to mitigate losses;
- Facilitates the processing of personnel emoluments including salaries;
- Cash Management; and
- Undertakes budgetary Control in order to prevent budget over-runs and misapplication of funds.

7.1 OVERVIEW OF FINANCIAL PERFORMANCE

i. During the Financial year ended 31st December 2022, the Authority generated revenue in amounts totalling K24,547,104 (2021: K17,480,493). The total operating expenses for the year 2022 were K19,274,043 (2021: K16,166,686).

ii. The figure below shows revenue and expenditure for the years 2021 and 2022.

Comparison of Revenue and Expenditure for the year 2021 and 2022

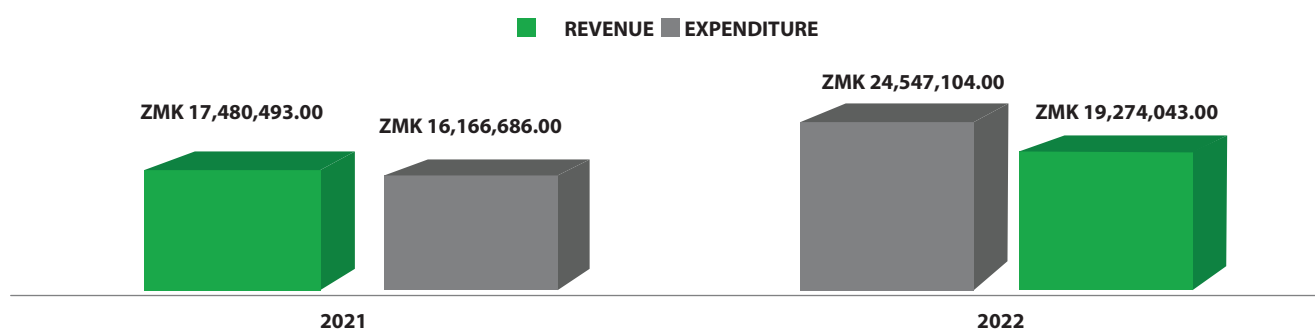


Figure 1: Revenue and expenditure bar chart for the years 2021 and 2022

- i.
- ii. The total comprehensive surplus for the year increased by 245% from a surplus of K1,579,592 in 2021 to a surplus of K5,442,469 in 2022. The surplus was due to an increase in the annual Government Grant from K3,845,258.43 in 2021 to K8,000,000 in 2022, consultancy fees from K226,200 in 2021 to K1,099,800 in 2022 and monitoring imported vehicles from K2,280,250 in 2021 to K3,341,900 in 2022. In addition the surplus was also as a result of efficiency carried out in the procurements for products and services that were procured at lower costs compared to the budgeted amounts while the value for money was adhered to.
- iii. The Surplus margin ratio for the year 2022 was positive 22% (2021: positive 9%) The positive 22% surplus margin in 2022 shows that the Authority spent 22% less than what the Authority collected in 2022 and the positive 9% in 2021 shows that the Authority spent 9% less than what the Authority collected in 2021.
- iv. Revenue increased by 41% during the year 2022. The increase in revenue was mainly attributed the increase in the annual grant allocation as well as the increase consultancy fees and revenue obtained from the monitoring of imported vehicles.

7.3 OVERVIEW OF THE FINANCIAL POSITION

- i. The total net book value of the Authority's assets was K 3,949,443 as at 31st December 2022 (2021: K 3,362,032). Assets of the Authority comprise of laboratory equipment, land and building, motor vehicles, computer equipment and office furniture and fittings. The increase in the netbook value of

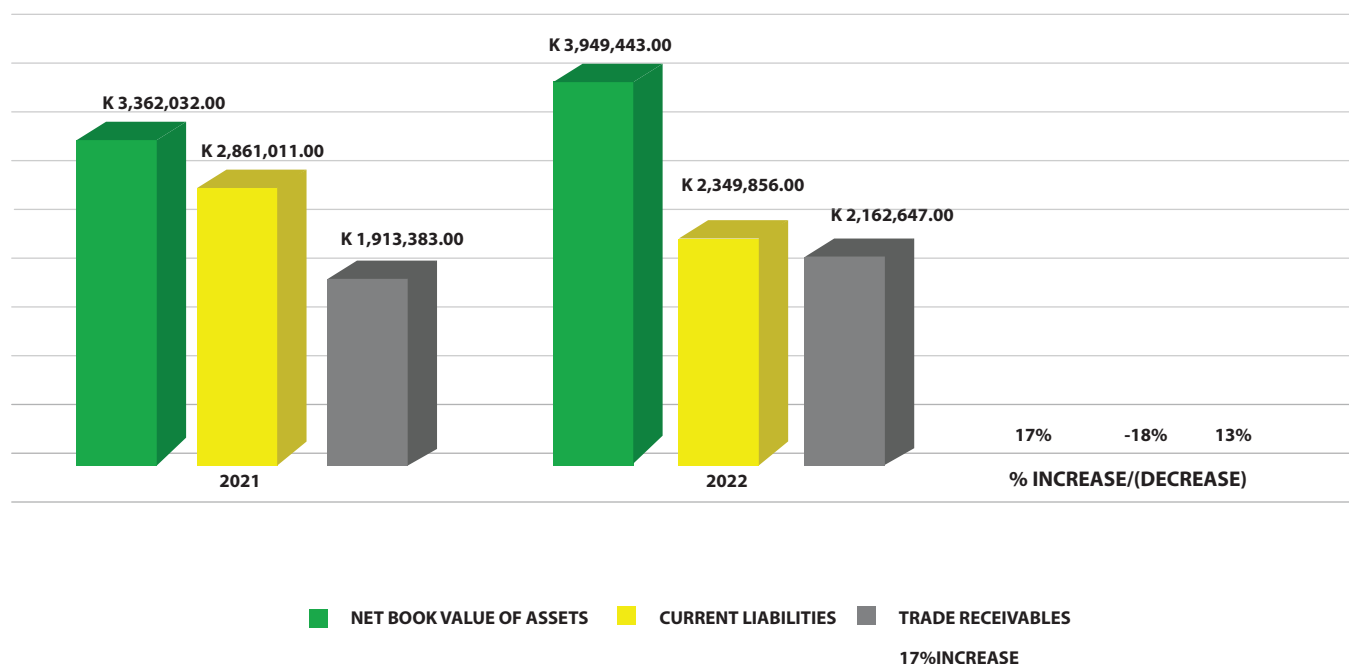
assets is as a result of the acquisition of assets and donations of assets during the period under review.

ii. The current ratio (Current Assets divided by current liabilities) of the Authority for the financial year 2022 was 2.0:1.98 (2021 was 2.0:1.02). The current ratio of 1 and above shows that the Authority is able to settle its current liabilities as and when they fall due. The major liabilities of the Authority were leave pay, gratuity, provision for litigation and statutory contributions. As at 31st December 2022 liabilities stood at K 2,349,856 (2021: K 2,861,011), translating into a 18% decrease in liabilities. The decrease was as a result of the payment of outstanding leave pay due to staff that was paid during the year under review.

iii) The Authority recorded a 13% increase in trade receivables from K1,913,383 in the year 2021 to K2,162,647 in 2022. The increase in trade receivables is as a result of the increase in the number of new clients that were licensed by the Authority.

Refer

Comparison of Net Book Value of Assets, Current Liabilities and Trade Recivables from 2021 to 2022



7.4 OVERVIEW OF THE BUDGETARY PERFORMANCE FOR THE YEAR 2022

i. This section gives an overview of the performance of the budget for the year 2022.

The following table compares the actual results with the budget.

Table 1: Comparison of Actual Results to the 2022 Budget.

	2022 ACTUAL (A) K	2022 BUDGET (B) K	Variance K	% Variance K
INCOME				
Internally Generated Funds:	15,721,402.00	15,982,881.83	(261,479.83)	(1.64%)
Other Income:				
Government Grant	8,000,000.00	8,000,000.00		0.00%
Amortisation on Capital Grant	506,621.00		506,621.00	
Donor grant	542,047.00	2,500,000.00	1,957,953.00	(78.32%)
Total Income	24,770,070.00	26,482,881.83	1,712,811.83	93.53%
Cost of Sales:				
Opening Inventory				
Purchases	365,518.00			
Prior Year Closing Inventory	(142,552.00)			
	222,966.00			
Gross Profit	24,547,104.00			
Other Operating Gains/Losses:				
Gains on disposal of Fixed Assets	159,583.00			
EXPENSES:				
Expenditure	19,274,043.00	26,482,881.83	7,208,838.83	72.78%
Operating Surplus	5,432,644.00			
Interest received	9,825.00			
Surplus/Deficit for the year	5,442,469.00			

8.0 ACHIEVEMENTS AND CHALLENGES IN THE YEAR 2022

8.1 ACHIEVEMENTS

- Establishment of a Post Graduate Program in Radiation Protection in Conjunction with the University of Zambia School of Health Sciences
- 100% monitoring of all occupationally exposed workers
- Commencement of radioactivity monitoring assessments in agricultural fertilizers
- Recruitment of 10 new members of staff
- Signing of MoU between RPA and DMMU to provide for nuclear and radiological emergencies
- Signing of MoU between RPA and Zimbabwe on various aspects of cooperation in regulating the peaceful use of ionizing radiation.

8.2 CHALLENGES

- Lack of adequate office space and purposely built Laboratory to support Environmental Monitoring Activities.
- Border monitoring activities for the Authority was still being carried out at only three borders; Kasumbalesa, Nakonde and Chirundu. For effective monitoring, there is need for the Authority to present at all the major points of entry/exit.
- During the year under review, 24% of the registered facilities were not licensed due to non-payment of the prescribed fees.
- Inadequate legal framework
- Lack of Institutional Conditions of Services for the members of staff of RPA

8.3. PROPOSED SOLUTIONS

- Construction of offices and laboratories at the acquired one-acre plot at NISIR`s waterfalls land to enhance the regulatory and environmental protection functions of RPA still remains a priority.
- Establishment of offices at all the remaining major points of entry (borders) still remains a priority so as to ensure public radiation safety.
- Enactment of a legal framework that adequate to cover all aspects of regulating nuclear Science and Technology
-

9.0. THE WAY FORWARD

The Authority shall continue providing effective and efficient regulatory and protection services to all its clientele in line with the provisions of the Strategic Plan and the Service Delivery Charter.



Radiation Protection Authority | Financial Statements 2022



JM Chisanga & Company
Chartered Accountants

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

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Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

General Information

Country of incorporation	Zambia
Nature of business and principal activities	Radiation Protection Authority (RPA/the Authority) is a Statutory Body established by the Ionising Radiation Protection Act, No. 16 of 2005 among other things, provide for the protection of the public, workers, the environment from hazards arising from the use of devices or materials capable of producing ionizing radiation and to monitor and regulate ionizing radiation in Zambia.
Registered office	Exploration House Government Road Ridgeway Lusaka
Business address	Exploration House Government Road Ridgeway Lusaka
Postal address	P.O Box 50002 Ridgeway Lusaka
Bankers	Zambia National Commercial Bank (ZANACO) Plc Atlas Mara Bank
Auditors	JM Chisanga & Company Chartered Accountants Registered Auditors

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Directors' responsibilities

The Directors are required by law to maintain adequate accounting records. They are also responsible for the content and integrity of the Financial Statements and related financial information included in this Report. In addition, it is their responsibility to ensure that the Financial Statements fairly present the state of affairs of the Authority as at the end of the financial year. The Directors also have the responsibility of ensuring that the Authority's operations for the period then ended are in conformity with International Financial Reporting Standards. The external auditors are engaged to express an independent opinion on the Financial Statements.

The Financial Statements are prepared in accordance with International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Directors acknowledge that they are ultimately responsible for the system of internal financial controls established by the Authority and place considerable importance on maintaining a strong control environment. To enable the Directors to meet these responsibilities, the Board sets standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Authority and all employees are required to maintain the highest ethical standards. This is done by ensuring that the Authority's business is conducted in a manner that is in all reasonable circumstances above reproach. The focus of risk management in the Authority is on identifying, assessing, managing and monitoring all known forms of risk across the Authority. While operating risk cannot be fully eliminated, the Authority endeavours to minimise risk by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Directors are of the opinion, based on the information and explanations given by Management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the Financial Statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.


The Directors have reviewed the Authority's cash flow forecast for the year to 31st December 2022 and, in light of this review and the current financial position, they are satisfied that the Authority had and has access to adequate resources to continue in operational existence in the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the Authority's Financial Statements. The Financial Statements have been examined by the Authority's external auditors and their report is presented on pages 6 to 8.

The Financial Statements set out on pages 9 to 25, which have been prepared on a going concern basis, were approved by the Board on..... and were signed on its behalf by:



Board Chairperson



Audit Committee Chairperson

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Directors' Report

Pursuant to Part V. of the Ionising Radiation Protection Act, No. 16 of 2005 the Directors submit their report together with the audited Financial Statements for the year ended 31st December 2022.

1. Principal activities

The principal activity of the Authority is to monitor and regulate the use of ionising radiation in Zambia in accordance with the Ionising Radiation Protection Act, No. 16 of 2005.

2. Financial results

A summary of the operating results of the Authority for the year is as follows:

	December 2022	December 2021
	K	K
Income	24,770,070	17,516,493
Government grant received	8,506,621	4,181,881
Total comprehensive surplus	5,442,469	1,579,592

3. Directors

The names of Directors in office at the date of this report, are shown below:

Directors	Office
Brig. Gen. Dr. Adrian Maleya	Chairperson
Mrs. Christabel Ngongola-Reinke	Vice Chairperson
Dr. Victor Mukonka	Board Member
Mr. Felisian Ngosa	Board Member
Mrs. Florence Sichundu	Board Member
Mr. Lackson Tonga	Board Member
Mrs. Olipa Jere Sakala	Board Member
Mrs. Karen Banda	Board Member
Mrs. Thandiwe Phiri	Board Member
Mr. Fred Banda	Board Member

4. Employees

The Authority employed an average of forty-two (52) employees during the year, (in 2021, forty-one [42] employees). Total remuneration for the year amounted to K12,707,895 (2021, K10,192,136).

5. Property, Plant, and Equipment (PPE)

As at 31st December 2022, the carrying value of the Authority's investment in Property, Plant, and Equipment (PPE) amounted to K3,949,443, (31st December 2021, K3,362,032). Additions to PPE in the year amounted to K1,182,224 (2021, K896,123) and donations to PPE K758,412 (2021, K-nil). Disposal from PPE in the year amounted to K914,497 (2021, K244,942). In the opinion of the Directors, the recoverable amounts of

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Property, Plant and Equipment are worth not less than the amount at which they are included in the Financial Statements.

Directors' Report (continued)

6. Other material facts, circumstances and events after the reporting period

The Directors are not aware of any material event which occurred after the reporting date and up to the date of this Report.

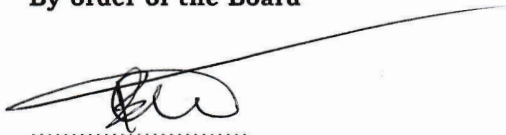
7. Annual Financial Statements

The Annual Financial Statements set out on pages 9 to 25 have been approved by the Directors.

8. Auditors

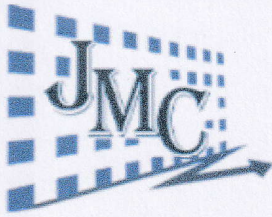
The auditor J M Chisanga & Company will retire on conclusion of the forthcoming Board Meeting. As they have expressed their willingness to continue in office, a resolution for their re-appointment will be proposed at the Board Meeting.

By order of the Board



.....
Executive Director
Lusaka

22/08/2023
.....
Date



JM Chisanga & Company

Chartered Accountants

Independent auditor's report to the Board of Radiation Protection Authority

Report on audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of Radiation Protection Authority for the year ended 31st December 2022 which comprise of the statement of comprehensive income, the statement of financial position, and the statement of cash flows for the year then ended, and a summary of the significant accounting policies and other explanatory notes as set out on pages 13 to 25.

In our opinion, the Financial Statements present fairly, in all material respects, the financial position of Radiation Protection Authority as at 31st December 2022 and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards requirements, the requirements of the Ionising Radiation Protection Act, No. 16 of 2005 and the accounting principles generally accepted in Zambia.

Basis of Opinion

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under these standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Authority in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code), and we have fulfilled our ethical requirements in accordance with the IESBA Code. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

There are no key audit matters to be reported in this current period.

Other information

The Directors are responsible for the other information. The other information comprises all of the information not included in the Financial Statements and our auditor's report thereon.

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15101, Lusaka, Zambia

Tel: (+260) 211 227254 / 227506 / 236089 Fax: (+260) 211 227506

Email: chisangajm@gmail.com

Branch: Felopater House, Plot No. 2400, Kabelenga Road, P.O. Box 34575, Lusaka, Zambia

Tel: +(260) 211 224678, Fax: (+260) 211 224678

Email: cshamatanga@gmail.com

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Our opinion on the Financial Statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this information, we are required to report that fact. We have nothing to report in that regard.

Directors' Responsibility for the Financial Statements

The Directors are responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards (IFRS), the requirements of the Ionising Radiation Protection Act, No. 16 of 2005, and for such internal control as the Directors determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements the Directors are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using going concern basis of accounting unless the Directors either intend to liquidate the Authority or cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Authority's financial reporting process.

Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether Financial Statements are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that the audit conducted in accordance with International Standards on Auditing (ISAs) will always detect material misstatements 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 the International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risk 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or 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 purposes of expressing an opinion on the effectiveness of the Authority's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors; and
- conclude on the appropriateness of the Directors' 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 Authority's ability to continue as a going concern. If we conclude that the material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, the future events or conditions may cause the Authority to cease to continue as a going concern.

- evaluate the overall presentations, 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.

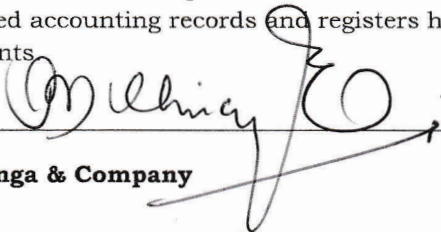
We communicated with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Directors with a statement that we have complied with ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matter communicated with the Directors, we determine those matters that were the most significant in the audit of the Financial Statements of the current period and are therefore key audit matters. We describe these matters in our auditor's report unless regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that the matter should not be communicated in our 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

In accordance with the requirements of the Ionising Radiation Protection Act, No. 16 of 2005, we report that, the required accounting records and registers have been properly kept in accordance with the Act's requirements



JM Chisanga & Company

J.M. Chisanga FZICA

Joe Mwansa Chisanga

AUD/F000028

Managing Partner

Date: 28/08/2023

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Statement of Comprehensive Income

		<u>December 31,2022</u>	<u>December 31,2021</u>
		K	K
Income and grants received	Notes 9	24,770,070	17,516,493
Donations in kind		-	-
Cost of sales		(222,966)	(36,000)
Gross surplus		24,547,104	17,480,493
Other operating gains		159,583	247,552
Operating expenses		(19,274,043)	(16,166,686)
Operating surplus		5,432,644	1,561,359
Interest received		9,825	18,233
Surplus for the year		5,442,469	1,579,592
Other comprehensive income			-
Other comprehensive surplus		5,442,469	1,579,592

Accounting policies and explanatory notes form part of these financial statements

Independent Auditor's Report on Page 6 to 8

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Statement of Changes in Equity

	Notes	Capital grant K	Accumulated fund K	Total K
Balance as at 01 January 2021		843,245	1,480,999	2,324,244
Surplus for the year		-	1,579,592	1,579,592
Prior Year Adjustment			(389,340)	(389,340)
Reduction in provision for bad debts		-	317,311	317,311
Total comprehensive surplus for the year		-	1,507,563	1,507,563
Amortisation of capital grant		(336,622)		(336,622)
Amortisation of capital grant		(336,622)	-	(336,622)
Balance as at 01 January 2022		506,623	2,988,562	3,495,185
Surplus for the year		-	5,442,469	5,442,469
Prior Year Adjustment	10		(5,984)	(5,984)
Decrease in provision for bad debts		-	(11,503)	(11,503)
Total comprehensive surplus for the year		-	5,424,982	5,424,982
Capital grant received during the year	8	1,000,000	-	1,000,000
Amortisation of capital grant		(506,623)	-	(506,623)
Net grant received		493,377	-	493,377
Balance as at 31 December 2022		1,000,000	8,413,544	9,413,544

Accounting policies and explanatory notes form part of these financial statements

Independent Auditor's Report on Page 6 to 8

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Statement of Financial Position

		December 31,2022	December 31,2021
	Notes	K	K
ASSETS			
Current assets			
Cash on hand and at bank	1	8,741,014	4,172,260
Trade and other receivables	2	2,162,647	1,913,383
Inventory	3	142,552	-
		<u>11,046,213</u>	<u>6,085,643</u>
Non current assets			
Property, plant and equipment	4	3,949,443	3,362,032
		<u>14,995,656</u>	<u>9,447,675</u>
Total assets		<u>14,995,656</u>	<u>9,447,675</u>
CAPITAL EMPLOYED AND LIABILITIES			
Liabilities			
Trade and other payables	5	2,349,856	2,861,011
Deferred income	6	3,232,256	3,091,479
		<u>5,582,112</u>	<u>5,952,490</u>
Capital employed			
Capital grant	8	1,000,000	506,623
Accumulated fund		8,413,544	2,988,562
		<u>9,413,544</u>	<u>3,495,185</u>
Total Liabilities and Equity		<u>14,995,656</u>	<u>9,447,676</u>

Board Chairperson: _____



Date: 22/08/2023

Audit Committee Chairperson: _____



Date: 22/08/2023

Accounting policies and explanatory notes form part of these financial statements
Independent Auditor's Report on Page 6 to 8

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Statement of Financial Position

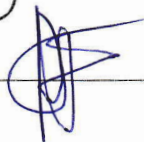
		December 31,2022	December 31,2021
	Notes	K	K
ASSETS			
Current assets			
Cash on hand and at bank	1	8,741,014	4,172,260
Trade and other receivables	2	2,162,647	1,913,383
Inventory	3	142,552	-
		<u>11,046,213</u>	<u>6,085,643</u>
Non current assets			
Property, plant and equipment	4	<u>3,949,443</u>	<u>3,362,032</u>
Total assets		<u><u>14,995,656</u></u>	<u><u>9,447,675</u></u>
CAPITAL EMPLOYED AND LIABILITIES			
Liabilities			
Trade and other payables	5	2,349,856	2,861,011
Deferred income	6	3,232,256	3,091,479
		<u>5,582,112</u>	<u>5,952,490</u>
Capital employed			
Capital grant	8	1,000,000	506,623
Accumulated fund		<u>8,413,544</u>	<u>2,988,562</u>
		<u>9,413,544</u>	<u>3,495,185</u>
Total Liabilities and Equity		<u><u>14,995,656</u></u>	<u><u>9,447,676</u></u>

Board Chairperson: _____



Date: 22/08/2023

Audit Committee Chairperson: _____



Date: 22/08/2023

Accounting policies and explanatory notes form part of these financial statements

Independent Auditor's Report on Page 6 to 8

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Statement of Cash Flows

		<u>December 31,2022</u>	<u>December 31,2021</u>
		K	K
Cash flows from operating activities	Notes		
Surplus for the year		5,442,469	1,579,592
<i>Adjustments for non-cash income and expenses:</i>			
Prior year adjustment		(5,984)	(389,340)
Depreciation amortisation		844,663	642,844
(Increase)/Reduction in provision for bad debts		(11,503)	317,311
Gains on disposal of Thermoluminescence Dosimeter Machines(TLDs) badges		(159,583)	(247,552)
<i>Changes in operating assets and liabilities:</i>			
(Increase) /Decrease in inventories		(142,552)	425,340
(Increase) in receivables		(249,265)	(780,985)
Decrease/(Increase) in payables		(511,156)	62,599
Deferred income		140,777	170,562
Net Cash in flow from operating activities		5,347,866	1,780,374
Investing Activities			
Payment to acquire property, plant and equipment	4	(1,182,224)	(896,123)
Donations- property, plant and equipment		(758,412)	-
Proceeds from sale of TLDs badges		525,000	468,000
Proceeds from Disposal of property, plant and equipment	4	143,146	-
<i>Net cash used in investing activities</i>		<u>(1,272,490)</u>	<u>(428,123)</u>
Net Cash in flow before financing		4,075,376	1,352,251
Financing			
Capital Grant		1,000,000	-
Amortisation		(506,623)	(336,622)
Net increase in Cash and Cash Equivalents		<u>493,377</u>	<u>(336,622)</u>
Analysis of Changes in Cash Equivalents			
Cash and Bank Balances		4,568,753	1,015,629
<i>Cash and Cash Equivalent at beginning of year</i>		4,172,261	3,156,632
<i>Cash and Cash Equivalent at end of year</i>		<u>8,741,014</u>	<u>4,172,261</u>

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

1. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these Financial Statements are set out below.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1 Statement of compliance and basis of measurement

The Financial Statements have been prepared on going concern basis in accordance with, and in compliance with, International Financial Reporting Standards ("IFRS") and International Financial Reporting Interpretations Committee ("IFRIC") interpretations issued and effective at the time of preparing these Financial Statements and the Ionising Radiation Protection Act, No. 16 of 2005.

The Financial Statements have been prepared on the historic cost convention, unless otherwise stated in the accounting policies which follow and incorporate the principal accounting policies set out below. They are presented in Zambian Kwacha, which is the Authority's functional currency.

These accounting policies are consistent with the previous period. The areas where significant judgments and estimates have been made in preparing the Financial Statements and their effect are disclosed in Notes 2 and 5.

2.2 Revenue recognition

Revenue is recognised to the extent that it is probable that economic benefits will flow to the Authority and can be measured reliably.

Revenue comprises of:

Licence fees, inspection fees, imports and exports, Thermoluminescence Dosimeter Machines (TLD) sales and service fees of TLDs and consultancy fees.

Revenue from service rendered by the Authority is accounted for on accrual basis. Revenue is recognised in the statement of comprehensive income when money is received. Interest income is accrued on a time apportionment basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

Other income

Other income is recognised on receipt basis.

2.3 Grants

Grants are recognised when there is reasonable assurance that the:

- a. Authority will comply with the conditions attaching to them; and
- b. Grants will be received.

Grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it becomes receivable.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

2.3 Grants (continued)

Grants related to assets, including non-monetary grants at fair value, are presented in the statement of financial position by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset.

Repayment of a grant related to income is applied first against any un-amortised deferred credit set up in respect of the grant. To the extent that the repayment exceeds any such deferred credit, or where no deferred credit exists, the repayment is recognised immediately as an expense.

Repayment of a grant related to an asset is recorded by increasing the carrying amount of the asset or reducing the deferred income balance by the amount repayable. The cumulative additional depreciation that would have been recognised to date as an expense in the absence of the grant is recognised immediately as an expense.

2.4 Financial instruments

Classification

The Authority classifies financial assets and financial liabilities into the following categories:

- a. loans and receivables; and
- b. financial liabilities measured at amortised cost.

Classification depends on the purpose for which the financial instruments were obtained/incurred and takes place at initial recognition.

Initial recognition and measurement

Financial instruments are recognised initially when the Authority becomes a party to the contractual provisions of the instruments.

The Authority classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Financial instruments are measured initially at fair value, except for equity investments for which a fair value is not determinable, which are measured at cost and are classified as available-for-sale financial assets.

For financial instruments which are not at fair value through profit or loss, transaction costs are included in the initial measurement of the instrument.

2.4.1 Receivables

Trade receivables are measured at initial recognition at fair value and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in profit or loss when there is objective evidence that the asset is impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

2.4.1 Receivables (continued)

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in profit or loss within operating expenses. When a trade receivable is uncollectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in profit or loss. Trade and other receivables are classified as loans and receivables.

2.4.2 Payables

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

2.4.3 De-recognition of financial assets

Financial assets are derecognized when the rights to receive cash flows from the assets have expired or where they have been transferred and the Authority has also transferred substantially all risks and rewards of ownership. Gains and losses are recognised in the statement of comprehensive income when the financial assets are derecognized or impaired, as well as through the amortization process.

2.4.4 Impairment of financial assets

A financial asset is deemed to be impaired when its carrying amount is greater than its estimated receivable amount, and there is evidence to suggest that the impairment occurred subsequent to the initial recognition of the asset in the Financial Statements.

2.5 Translation of foreign currencies

A foreign currency transaction is recorded, on initial recognition. Transactions in foreign currencies are converted into Zambian Kwacha at rates ruling at the transaction dates. Monetary assets and liabilities at the Statement of Financial Position date which are expressed in foreign currencies are translated into Zambian Kwacha at rates ruling on that date. The resulting differences from conversion and translation are dealt with in the Statement of Comprehensive Income in the year in which they arise.

2.6 Property, plant and equipment

(a) *The cost of an item of property, plant and equipment is recognised as an asset when:*

- it is probable that the future economic benefits associated with the item will flow to the Authority; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost. As well as the purchase price, cost includes directly attributable costs and the estimated present value of any future unavoidable costs of dismantling and removing items. Subsequently, plant and equipment is measured at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of the property, plant and equipment on a straight-line balance method over the expected useful lives of the assets concerned. The principal rates for this purpose, which are consistent with those of the previous years, are:

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

2.6 Property, plant and equipment (continued)

Buildings	2%
Furniture and fixtures	25%
Motor Vehicles	25%
Office equipment	33%
Laboratory equipment	20%
Computer software	33%

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount and are included in the operating profit/(loss) statement.

Repairs and maintenance are charged to the statement of comprehensive income during the financial year in which they are incurred. The cost of major renovations is included in the carrying amount of the asset when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to the Authority. Major renovations are depreciated over the remaining useful life of the related asset.

b) Impairment

Impairment tests are performed on property plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount. An item of property and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

2.7 Trade and other receivables

The Authority assesses its trade receivables for impairment at each statement of financial position date. In determining whether an impairment loss should be recorded in the income statement, the Authority makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

2.8 Trade and other payables

Trade payables are measured at fair value.

2.9 Taxation

No provision for taxation has been made as the Authority is exempt from tax in terms of the Income Tax Act (as amended) of the Laws of Zambia (Chapter 323) Paragraph 5 of the Second Schedule.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

2.10 Cash and Cash Equivalents

Cash and Cash Equivalents in the statement of financial position comprise of cash at bank and in hand. Bank overdrafts that are repayable on demand and form an integral part of the Authority's cash balances are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

2.11 Inventories

Inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and net realisable value on first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable, and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the formula. The same cost formula is used for all inventories having a similar nature and use to the Authority.

2.12 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due. Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution plans where the Authority's obligation under schemes is equivalent to those arising in defined contribution retirement benefit plan. On 1 February 2000, the National Pension Scheme Authority (NAPSA) came into effect. The Authority contributes to NAPSA for its eligible employees as provided for by the National Pension Scheme Act Chapter 256 enacted on 12 December 1996. Membership is compulsory and monthly contributions by both the employer and employees are made.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

2.13 Provisions and contingencies

Provisions are recognised when:

- a. the Authority has a present obligation as a result of a past event;
- b. it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- c. a reliable estimate can be made of the obligation.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Where some or all the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognised for the reimbursement shall not exceed the amount of the provision.

Provisions are not recognised for future operating losses.

If the Authority has a contract that is onerous, the present obligation under the contract shall be recognised and measured as a provision.

3. CRITICAL JUDGEMENTS IN APPLYING THE AUTHORITY'S ACCOUNTING POLICIES

In preparing the Financial Statements, Management is required to make estimates and assumptions that affect the amounts presented in the Financial Statements and related disclosures. Use of available information and the application of judgment is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the Financial Statements. Significant judgments include:

(a) Trade Receivables

Impairment provisions for trade receivables are recognised based on the simplified approach within IFRS 9 using a provision matrix in the determination of the lifetime expected credit losses. During this process the probability of the non-payment of the trade receivables is assessed. In determining these probabilities and whether an impairment loss should be recorded in profit or loss, the Authority makes judgments as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from the trade and other receivables.

(b) Impairment testing

Plant and equipment are reviewed for impairment if there is any indication that the carrying amount may not be recoverable. Where a review for impairment is conducted, the recoverable amount is assessed by reference to the higher of 'value in use' (being the net present value of expected future cash flows of the relevant cash generating unit) and fair value less costs to sell. In determining value in use, future cash flows are based on estimates of the quantities of economically recoverable ore reserves and mineral resources for which there is a high degree of confidence of economic extraction, future production levels, future commodity prices and future cash costs of production. Variations to the expected future cash flows, and the timing thereof, could result in significant changes to any impairment losses recognised, if any, which could in turn impact future financial results.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

4. CHANGES IN ACCOUNTING POLICIES

a) New standards, interpretations and amendments effective from 1 January 2018, and that have not had a material impact on the Authority

- IFRIC 22: Foreign Currency Transactions and Advance Consideration: IFRIC 22 clarifies that the transaction date recognition in circumstances when an entity pays or receives some or all the foreign currency consideration in advance of the recognition of the related asset, expense or income is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.
- IFRS 9 Financial Instruments (IFRS 9): IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' model, which means that a loss event will no longer need to occur before an impairment allowance is recognised.

b) New standards, interpretations and amendments not yet effective and not earlier adopted

The following new standards, amendments and interpretations, which have not been applied in these Financial Statements are unlikely to have material effect on the Authority's future Financial Statements:

- IFRS 16: Leases (Effective from periods beginning on or after 1 January 2019).
- None of the new standards, interpretations and amendments, which are effective for periods beginning after 1 January 2018 and which have not been adopted early, are expected to have a material effect on the Authority's future Financial Statements.

5. FINANCIAL INSTRUMENTS - RISK MANAGEMENT

5.1 Risk management in general

The Authority is exposed through its operations to the following financial risks:

1. Financial risk management;
2. Liquidity risk;
3. Credit risk; and
4. Foreign exchange risk.

In common with all other entities, the Authority is exposed to risks that arise from its use of financial instruments. This note describes the Authority's objectives, policies and processes for managing those risks and methods used to measure them. Further quantitative information in respect of these risks is presented throughout these Financial Statements.

There have been no substantive changes in the Authority's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from the previous periods unless otherwise stated in this note.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

5.1.1 Financial risk management

The Authority's activities expose it to a variety of financial risks: market risk (including currency risk, cash flow interest rate risk), credit risk and liquidity risk.

The Authority's overall risk management programme seeks to minimise potential adverse effects on the Authority's financial performance. Risk management is carried out by Management under policies approved by the Board. The Board provides written principles for overall risk management, as well as written policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk and investment of excess liquidity.

5.1.2 Liquidity risk

The Authority's risk to liquidity is a result of the non-availability of funds to cover future commitments. The Authority manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared and monitored.

5.1.3 Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, and trade receivables. The Authority only deposits cash with major banks with high quality credit standing and limits exposure to any one counterparty.

Management evaluated credit risk relating to customers on an ongoing basis. As the Authority principally deals with Government Health Institutions and private health facilities which themselves are licenced, credit risk is managed through regular monitoring of account balances and strict enforcement of the Authority's credit policies and procedures.

5.1.4 Foreign exchange risk

The Authority purchases Thermoluminescence Dosimeter Machines (TLDs) machines and badges internationally especially from Germany and is exposed to foreign exchange risk arising from various currency fluctuations, primarily with respect to the Euro. Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities and net investments in foreign operations.

The Authority does not hedge foreign exchange fluctuations.

5.2 Principal financial instrument

The principal financial instruments used by the Authority are:

- a) Trade and other receivables;
- b) Cash and cash equivalents; and
- c) Trade and other payables.

There have been no substantive changes in the Authority's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from the previous periods unless otherwise stated in this note.

The Board has overall responsibility for the determination of the Authority's risk management objectives and policies and, whilst retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure the effective implementation of the objectives and policies to the Authority's executive management.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Accounting policies

5.3 Financial instruments not measured at fair value

Financial instruments not measured at fair value include cash and cash equivalents, trade and other receivables, trade and other payables. Due to their short-term nature, the carrying values approximate their fair values.

Radiation Protection Authority

Financial Statements for the year ended 31st December 2022

Explanatory notes to the financial statements

	<u>December 31,2022</u>	<u>December 31,2021</u>
	K	K
1 Cash and cash equivalents		
ZANACO (Old Account)	1,346,042	1,953,900
Atlas Mara Bank	5,219,389	2,019,727
ZANACO(Zambia Mining and Environmental Remediation Improvement- Ac	258,875	38,993
ZANACO (New Account)	1,916,708	152,640
Petty Cash	-	7,000
	<u>8,741,014</u>	<u>4,172,260</u>
2 Trade and other receivables		
Trade receivables- <i>See 2.1 Below</i>	1,902,498	1,550,603
Staff advance	260,149	352,959
Sundry receivables	-	9,821
	<u>2,162,647</u>	<u>1,913,383</u>
2.1 Trade receivables		
Trade receivables	1,827,744	1,464,346
Provision for trade receivables	74,754	86,257
	<u>1,902,498</u>	<u>1,550,603</u>
3 Inventories		
Thermoluminescence Dosimeter Machines(TLDs) badges	142,552	-
	<u>142,552</u>	<u>-</u>

Explanatory notes to the financial statements

4 Property, plant and equipment

Kwacha	Buildings*		Furniture and Fixtures	Motor Vehicles	Office Equipment	Computer Equipment	Laboratory Equipment	Work in Progress	TOTAL
	At 01 Jan 2022	At 31 Dec 2022	At 01 Jan 2022	At 31 Dec 2022	At 01 Jan 2022	At 31 Dec 2022	At 01 Jan 2022	At 31 Dec 2022	
Cost									
At 01 Jan 2022	1,796,701	1,796,701	390,449	2,092,543	311,637	355,103	3,041,693	-	7,988,126
Additions			66,758	620,000	225,363	116,400	85,702	68,001	1,182,224
Disposal			-	(629,990)	-	-	(284,507)	-	(914,497)
Donations			49,375		35,448	69,316	604,273		758,412
At 31 Dec 2022	1,796,701	1,796,701	506,582	2,082,553	572,448	540,819	3,447,161	68,001	9,014,265
Depreciation									
At 01 Jan 2022	105,279	105,279	322,458	1,414,375	154,804	320,088	2,309,088	-	4,626,092
Charge for the Year	35,934	35,934	40,293	200,273	127,333	62,192	378,638	-	844,663
Disposal				(341,245)			(64,688)		(405,933)
At 31 Dec 2022	141,213	141,213	362,751	1,273,403	282,137	382,280	2,623,038	-	5,064,822
At 31 Dec 2022	1,655,488	1,655,488	143,831	809,150	290,311	158,539	824,123	68,001	3,949,443
At 31 Dec 2021	1,691,422	1,691,422	67,991	678,168	156,833	35,015	732,605	-	3,362,032

*Government Assistance

The Authority's building has been provided by the Government of the Republic of Zambia. The title deed to the property has not been transferred to the Authority.

Included in Property Plant and Equipment is a one (1) acre plot which was allocated to Radiation Protection Authority by the National Institute for Scientific Research (NISIR) through the Government of the Republic of Zambia in the year 2015. This property has not yet been revalued and is currently valued at the nominal value of K1, until such a time when the property will be revalued by a professional valuer. In addition, the Authority does not have a title deed.

Explanatory notes to the financial statements

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
	K	K
5 Trade and other payables		
Accrual	25,000	43,725
Gratuity provision	923,291	1,024,303
Provision for leave pay	670,669	1,100,029
Provision for litigation	244,843	244,843
Statutory contributions	311,426	448,110
Sundry payables	174,627	-
	<u>2,349,856</u>	<u>2,861,011</u>
6 Deferred income		
Deferred income consists of unspent donors funds and licence fees paid in advance.		
6.1 Movement on Zambia Mining and Environmental Remediation Improvement (ZMERIP) funded project		
Opening balance	38,993	37,121
Amount received during the year	258,874	38,993
Amount amortised/ recognised in income	(38,992)	(37,120)
Closing balance	<u>258,875</u>	<u>38,993.00</u>
6.2 Movement on amounts from clients for 2023 received in advance		
Opening balance	3,018,010	2,808,200
Amount received during the year	2,836,456	3,018,010
Amount amortised/ recognised in income	(3,018,010)	(2,808,200)
	<u>2,836,456</u>	<u>3,018,010</u>
6.3 Movement on CPR- International Atomic Energy Agency		
Amount received during the year	123,400	-
Amount amortised/ recognised in income	-	-
	<u>123,400</u>	<u>-</u>
6.4 Movement on International Atomic Energy Agency funded project		
Opening balance	11,218	75,596
Amount received during the year	-	11,219
Amount amortised/ recognised in income	-	(75,596)
	<u>11,218</u>	<u>11,219</u>
6.5 Movement on European Union Funds- ISTC MC 5.21		
Opening balance	23,257	-
Amount received during the year	-	23,257
Amount amortised/ recognised in income	(23,257)	-
	<u>-</u>	<u>23,257</u>
6.6 Movement on USNRC-RPO		
Amount received during the year	2,307	-
Amount amortised/ recognised in income	-	-
	<u>2,307</u>	<u>-</u>
Total deferred income	<u>3,232,256</u>	<u>3,091,479</u>

Explanatory notes to the financial statements

	<u>December 31,2022</u>	<u>December 31,2021</u>
	K	K
7 Employee costs		
Salaries and wages	11,509,373	8,679,123
Group life assurance	25,520	23,741
Second tier pension	-	248,229
Provision for gratuity	688,202	804,103
NAPSA contributions	413,958	379,013
NHIMA contributions	70,843	57,927
	<u>12,707,896</u>	<u>10,192,136</u>
8 Capital grant		
Opening balance	506,623	843,245
Grant received during the year	1,000,000	-
Amortisation of capital grant	(506,623)	(336,622)
	<u>1,000,000</u>	<u>506,623</u>
9 Income and Grant received		
Application for Guidance Documents	-	5,250
Consultancy fees/Expert advice	1,099,800	226,200
Donation in kind	758,412	242,244
Donor- grants	234,404	632,459
Food monitoring	6,600	21,450
GRZ grant	8,506,621	4,181,881
Import and Export licences	307,650	167,000
Inspection fees	1,338,540	1,397,460
Institutional licences	5,253,190	5,607,715
Laboratory samples	165,600	214,800
Monitoring of imported vehicles	3,341,900	2,280,250
RPO Annual	43,500	-
Sale of Thermoluminescence Dosimeter Machines(TLDs) badges	442,410	36,000
Service of Thermoluminescence Dosimeter Machines(TLDs) badges	1,331,700	1,020,090
Trainings	240,000	87,500
Transportation of Radioactive Ores and other Radioactive Materials	1,392,100	1,076,950
ZMERIP donor funds	307,643	319,244
	<u>24,770,070</u>	<u>17,516,493</u>
10 Prior year adjustment		
1. understatement of staff receivables in 2021	4,016	-
2. Overstatement of accumulated fund in 2021 financial statement	(10,000)	-
	<u>(5,984)</u>	<u>-</u>
11 Contingencies		
The Authority is facing two legal suits where former employees sued the Authority- (1) The case of Jean Chilikwela v RPA in the High Court of Zambia; and (2) The case of Tekana Sichone v RPA in the Industrial Relations Court of Zambia.		
12 Comparative figures		
Where necessary, certain comparative figures have been reclassified to comply with the current presentation.		

Supplementary Information: Detailed Statement of Comprehensive Income

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
	K	K
Other operating expenses		
Annual report expenses	61,760	50,223
Audit fees	92,484	72,000
Bank charges	19,883	20,467
Board meetings	274,639	846,643
Buildings maintenance expenses	18,723	7,325
Chirundu office	90,034	73,220
Cleaning expenses	29,301	22,063
Consultancy Services	-	35,000
Depreciation	844,663	642,844
Development of policies	367,358	77,450
Drafting of various regulations	455,596	354,013
Employee costs	12,707,896	10,192,136
EU project-conference funds	23,257	504,952
Foreign travel	294,230	12,000
Fuel and lubricants	243,232	288,376
Inspections	493,598	401,257
Insurance	84,476	65,214
Internal audit	-	37,376
Internet services	14,669	48,441
Kasumbalesa office	101,637	65,657
Software licences	77,753	90,201
Litigation	101,000	-
Lunch and transport	-	10,620
Nakonde office	244,792	143,204
Nuclear and Radiation	265,172	
Office expenses	76,556	52,410
Participation in annual events	110,276	-
Postage	19,700	22,237
Printing and stationery	303,573	287,860
Protective clothing	1,500	42,421
Provincial training	189,544	29,251
Radio Active Waste	21,203	
Recruitment fees	65,341	42,454
Repairs & Maintenance	71,178	81,120
Research project	-	64,377
Road tax and fitness	479	3,850
Security services	131,612	114,858
Sensitisation	-	30,903
Staff welfare	178,319	190,403
Servicing of operational equipment for conducting inspections	81,630	187,569
Telephone expenses	33,083	37,635
Travel- local	768,502	523,544
Electricity	54,240	40,000
Workers compensation	50,000	35,869
ZMERIP expenses	211,154	319,244
	<u>19,274,043</u>	<u>16,166,686</u>

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Nakonde Border Post

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