



Republic of Zambia

THE 2025-2027

MEDIUM TERM BUDGET PLAN

AND

THE 2025 BUDGET

GREEN PAPER

Ministry of Finance and National Planning

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FOREWORD

It is my honour to present to the nation the Green Paper on the 2025-2027 Medium Term Budget Plan (MTBP) in accordance with section 37 of the National Planning and Budgeting Act No. 1 of 2020. This document outlines the Government's macroeconomic and fiscal policies for the medium term and invites feedback from the private sector, civil society organisations, development partners and other stakeholders before finalising the 2025-2027 MTBP and the 2025 Annual Budget.

The 2025-2027 period represents the concluding years of the Eighth National Development Plan (8NDP), focused on “Socio-economic Transformation for Improved Livelihoods” through economic transformation and job creation, human and social development, environmental sustainability and good governance. Substantial progress has been achieved, including a more stable macroeconomic environment, free education policy, expanded bursary schemes, regulatory and legal reforms to enhance transparency and efficiency. Despite these advancements, significant challenges still remain, such as high poverty levels and vulnerabilities worsened by recent droughts and electricity disruptions.

The Government's medium-term policy will focus on enhancing private sector investment, particularly in agriculture, tourism, manufacturing, mining, and energy. Additionally, the Government will leverage on modern technology and prioritize social protection interventions to safeguard the most vulnerable and drive economic growth and build resilience.

Notably, the 2025-2027 medium-term period is crucial for implementing the final phase of the 8NDP. Regulatory and legal reforms have been undertaken to enhance transparency in debt management, improve public procurement efficiencies, and strengthen the Public Private Partnership Framework.

A key part of our strategy is to enhance collaboration with international partners and investors. By creating a stable and transparent economic environment, we aim to attract foreign direct investment that will drive innovation, boost productivity, and generate sustainable jobs. These investments will align with our national development goals and contribute to long-term prosperity. Moreover, the Government is committed to improving public sector efficiency through digitalisation, streamlining processes and reducing bureaucratic

barriers that will make public services more accessible and effective for all citizens.

Through collective efforts and active participation from all sectors of society, we are confident that the objectives set forth in this Green Paper will lead to a more resilient and inclusive economy. Let us unite to build a prosperous future for all Zambians, ensuring that no one is left behind as we navigate the challenges and opportunities ahead. Therefore, stakeholders are encouraged to submit their comments on this MTBP Green Paper by Friday, 2nd August 2024.



Nsandi Manza

Acting Secretary to the Treasury

MINISTRY OF FINANCE AND NATIONAL PLANNING

CHAPTER ONE

1.1 INTRODUCTION

1. The Medium-Term Budget Plan (MTBP) translates Government's revenue and expenditure objectives over a three-year period in line with the aspirations of the 8th National Development Plan (8NDP) and Vision 2030. The MTBP also outlines both the fiscal and macroeconomic framework within which the set strategic policy objectives will be achieved. Therefore, this 2025-2027 MTBP is a consultative document that elaborates the key macroeconomic and fiscal framework within which the strategic policy objectives will be realised and anchors the formulation of the 2025 Annual Budget.
2. Economic growth in the medium term is projected to average of 6.0 percent on an annual basis. In 2025, growth rate is projected to reach 6.6 percent, 5.9 percent in 2026 and 5.6 in 2027 despite the negative impacts of the drought during the 2023/2024 rainy season. The projected growth rates are expected to be triggered by a recovery in mining and agriculture sectors as well as macroeconomic conditions resulting from the implementation of the country's development reform agenda as set out in the 8NDP. Further, the conducive investment environment facilitated by Government in key sectors which include among others livestock, manufacturing, energy, and tourism, are anticipated to stimulate production and enhance productivity.
3. In the 2025 – 2027 medium term, Government will focus on leveraging on the gains achieved so far, including the conclusion of the debt restructuring process to facilitate for the building of economic resilience and prosperity amidst climate change effects. This entails increased focus on policies that enhance private sector investment particularly in agriculture and tourism, in addition to manufacturing and mining which have higher potential for the immediate upliftment of people's livelihoods.
4. The focus of Government programmes will be anchored on the 8NDP whose main objective is to facilitate "Socio-economic Transformation for Improved Livelihoods" through:
 - i. Economic Transformation and Job Creation;
 - ii. Human and Social Development;

iii. Environmental Sustainability; and

iv. Good Governance Environment.

5. Despite the 2025 – 2027 medium term constituting the final years for the implementation of the 8NDP, the plan remains one of the guiding documents in formulating the 2025-2027 MTBP and the 2025 Budget. In this regard, this MTBP offers an opportunity for all stakeholders to fully participate in refining government policies in line with Zambia’s vision of becoming a prosperous middle-income country by 2030.

CHAPTER TWO

2.1 MACROECONOMIC OVERVIEW

1.1.1 Developments in the Global Economy, 2022-2024

6. Global economic activity over the period 2022 – 2024 has remained resilient with steady positive growth reflecting moderate recovery from the Covid-19 pandemic effects. Global growth is projected at 3.2 percent in 2024, same level as the growth recorded in 2023, but slightly lower than the growth of 3.5 percent recorded in 2022. This Global growth is anchored on supportive demand developments, increase in household consumption, higher than expected Government spending in major economies and gradual easing of supply side disruptions which led to supply expansion.
7. Growth in Advanced economies is expected to marginally increase to 1.7 percent in 2024 from 1.6 percent recorded in 2023, however lower than the growth of 2.5 percent recorded in 2022. The expected marginal growth in 2024 relative to 2023 is largely premised on expected significant growth in the USA economy, increase in household consumption in some advanced economies and the anticipated easing of global monetary conditions.
8. Economic activity in Emerging Markets and Developing economies is projected to slightly slow down to 4.2 percent from 4.3 percent recorded in 2023, though marginally higher than 4.1 percent growth recorded in 2022. Growth in these economies will mainly be driven by improvements in economic activity in the Middle East, Central Asia and a few countries in Sub-Saharan Africa.
9. In Sub-Sahara Africa, growth is estimated to increase to 3.8 percent in 2024 from 3.4 percent in 2023 as global inflation tones down, negative effects of the earlier weather shocks subside and supply disruption issues gradually improve.
10. Over the medium term, global growth is forecasted to remain modest at 3.2 percent in light of downside risks including, a possible worsening of the Israel – Gaza war as well as the continued Russia-Ukraine war which could lead to supply disruption shocks and thereby heightening the risk of rise in food and energy prices. In addition, deliberate turn to fiscal consolidation,

and the likely persistence of inflation, requiring tight monetary policy stance may affect the growth projections.

1.1.2 Developments in the Domestic Economy in 2022-2024

11. Growth in 2024 is expected to slow down to 2.3 percent from 5.4 percent recorded in 2023. This is on account of a reduction in economic activities in some key industries such as agriculture and electricity generation. Inflationary pressures and volatility in the exchange rate will also have a negative impact on the performance of the manufacturing and wholesale, and retail trade industries.
12. Annual average inflation declined from 11.1 percent in 2022 to 10.9 percent in 2023. However, average inflation as at end-May 2024 increased to 14.7 percent compared to 10.9 percent, during the same period in 2023. The rise in inflation was attributed to the depreciation of the Kwacha against major trading currencies, upward adjustment in electricity tariffs, increased fuel pump prices and higher prices for maize grain and mealie meal owing to constrained supply and higher regional demand.
13. Interest rates in the first quarter of 2024 increased to 26.6 percent from an average of 25.5 percent in the first quarter of 2023. This is on account of subdued demand in the primary market mainly occasioned by tight liquidity in the market.
14. In the foreign exchange market, the Kwacha significantly depreciated over the period 2022 to 2024. Annual average Kwacha Exchange Rate against the US Dollar depreciated to K20.23 in 2023 from K16.91 in 2022. As at end second quarter 2024, the Kwacha further depreciated against the US dollar to an average of K25.7 per dollar from K20.2 per dollar recorded at the end of fourth quarter 2023. The Kwacha depreciation was largely attributed to constrained foreign exchange supply mainly due to delayed revamping of the mining sector amid elevated demand, as well as adverse market sentiments mainly arising from a large debt burden and delayed conclusion of the debt restructuring process.
15. With regards the external sector, the overall balance of payments position deteriorated in 2023 as the deficit widened to US \$2.4 billion from a deficit of US \$1.6 billion in 2022. During the first quarter of 2024, overall balance of payment registered a deficit of US \$374.9 million. This deterioration was

largely on account of significant widening of the financial account deficit following the recognition of principal repayments due on Government debt and worsening of the current account.

16. Similarly, the current position weakened in 2023 a deficit of US \$0.5 billion was recorded from a surplus of US \$1.1 billion in 2022 and a surplus of US \$2.6 billion in 2021. This was largely driven by a significant decline in net merchandise exports and an expansion in the deficit of the primary income account. During the first quarter of 2024, current account balance registered a deficit of US \$80.3 million due to an increase in merchandise, underpinned by relatively higher reduction in imports to exports coupled with an increase in secondary income amid a sustained primary income deficit.
17. Gross International Reserves increased from US \$2.8 billion in 2021 to US \$3.3 billion in 2023. The continuous increase in reserves was mainly on account of receipts of Special Drawing Rights equivalent to US\$1.3 billion from the IMF and financing received so far under IMF Extended Credit Facility Arrangement. Further, as at the end of the first quarter of 2024, Gross International Reserves increased to US \$3.6 billion.

1.2 MACROECONOMIC FRAMEWORK 2025 – 2027

18. Over the 2025- 2027 medium term, it is expected that the economy will average 6.0 percent. The year 2025 is projected to grow by 6.6 percent, while 2026 and 2027 will grow at 5.9 percent and 5.6 percent, respectively. This will mainly be driven by the recovery of major sectors such as mining and agriculture which have over the past few years significantly contracted. In addition, the increased investments in the various sectors coupled with an improved macroeconomic environment is expected to support growth prospects.
19. To support growth and development of the various sectors in the medium term, Government will continue to create an enabling environment through the implementation of various policies and measures. In addition, encouraging diversification and value addition in key industries coupled with the use of advanced technology will remain pivotal to improving the production and service delivery of the industries. Further, the quick turnaround of the resolution of challenges in some industries will unlock the bottlenecks and facilitate for increased productivity, supported by enabling infrastructure and road networks.

20. Government will continue to anchor the implementation of various interventions as stipulated in the Eighth National Development Plan (8NDP) to invigorate the economic growth, create employment, enhance private sector participation and promote a conducive environment for businesses to thrive.
21. The following are the specific medium-term macroeconomic objectives:
- a) Attain an average annual GDP growth rate of at least 6.0 percent by 2027;
 - b) Maintain inflation within the target range of 6 - 8 percent;
 - c) Maintain reserves above 3.0 months of import cover;
 - d) Increase domestic revenue to not less than 21.2 percent of GDP by 2027; and
 - e) Limit net domestic borrowing to no more than 2.0 percent of GDP by 2027.

Table 1: Macroeconomic Framework 2025-2027 Projections

Macroeconomic Indicator	2025	2026	2027
Real GDP Growth	6.6	5.9	5.6
Nominal GDP (in Millions of Kwacha)	817,512.2	908,840.0	1,016,424.0
CPI Inflation (annual average)	6-8		
Domestic Revenue (% of GDP)	20.9	21.0	21.2
Copper Prices (in US \$ per MT)	10,329.0	10,228.0	10,029.0
Copper Production (MT)	822,661.3	905,249.9	1,012,699.3
Oil Price (in US dollar per barrel)	80.0	80.0	81.0

Source: Ministry of Finance and National Planning

2.3 ECONOMIC TRANSFORMATION AND JOB CREATION OBJECTIVES

22. Over the 2025-2027 medium term, Government will focus on invigorating growth by sustaining macroeconomic stability, focus on economic recovery and build resilience following the drought experience in 2023/2024 farming season. This will be key to ensuring food security, stable electricity supply, water supply as well as cushion new and existing vulnerable households. Therefore, Government will continue to implement policies that will promote industrialisation and economic diversification through value addition across the key sectors of agriculture, livestock and fisheries, mining, manufacturing, energy and tourism. This will induce economic transformation and job creation. Under this strategic development area, the following interventions will be implemented:

Agriculture, Livestock and Fisheries sector

23. Over the 2025-2027 medium term, the sector is projected to grow by an average of 15.1 percent, recovering from the EL Nino phenomenon which led to prolonged dry spells in the 2023/2024 farming season. The drought posed an impact on the production of major crops and in some cases loss of maize, soya beans, groundnuts and wheat.
24. To realign policies and facilitate for legislation reforms in the agriculture sector, Government will before the end of 2024 launch the Comprehensive Agriculture Transformation Support Programmes (CATSP). The programme will address the challenges and unlock opportunities in the agriculture value chains. This will lead to enhanced food security, improved nutrition, create employment and boost agricultural exports in turn creating room for private sector participation and investment.
25. Over the medium term, Government will implement the full migration of the Farmer Input Support Programme to the electronic voucher system with all districts in the country scheduled to be migrated to the electronic voucher system in the 2025/2026 farming season in line with the FISP Migration Plan approved by Cabinet in 2022. In addition, Government will continue to roll out the credit window on the Sustainable Agriculture Financing Facility (SAFF) with an extended access to farmers to not only seed and fertilizers but also small-scale irrigation equipment, farm power mechanisation, livestock and aquaculture.

26. To increase production and productivity, Government will over the medium term continue to implement various interventions such as the development of farm blocks, value addition through agro-processing and exportation of commodities. The farm block development and the use of advanced technology remains cardinal to the development of the agriculture sector. Therefore, Government will continue with the development of Nansanga, Luswishi, Luena, Solwezi, Manshya, Kalumwange, Shikabeta and Musokotwane among others and it is expected that Government will implement an out-grower scheme and multi-sectorial approach in some of the farm blocks.
27. To reduce dependence on rainfed agriculture, Government will facilitate investments in the development of alternative sustainable water sources in various parts of the country such as irrigation systems, dams, rain water harvestings.
28. In the livestock sub-sector, Government will continue with disease surveillance and response system. Further, the animal traceability and identification system will continue to be implemented in addition to the law that aims at deterring livestock theft in accordance with the Penal Code (Amendment) Act, 2023. This will promote the development of the sector.
29. To improve the quality and productivity of livestock within the sub-sector, the Government will continue to promote linkages between ranches and small holders. The functionality of livestock service centres will also be expanded to include various services such as facilitation of extension services and marketing facilities to better livestock breeds by small-scale farmers.
30. In addition, the Government will prioritise the promotion of fodder and improved pasture production among smallholders to enhance livestock production and productivity and reduce seasonal nutritional stress suffered by livestock following the effects of drought.
31. Government will also continue to enhance sustainable livestock production and productivity through the continued implementation of the Sustainable Livestock Infrastructure Management Project (SLIMP). This will result in enhanced incomes and empowerment for small scale farmers in Northern, Muchinga and Eastern Provinces. Through improved range and pastures, disease management and surveillance, infrastructure development and management and institutional support and capacity building.

32. In the fisheries sub-sector, Government will continue to promote the establishment of fish feed plants, cold chain facilities and hatcheries by the private sector to enhance productivity. This is with the aim of attaining domestic self-sufficiency and entering the export market.
33. Further, Government will continue to implement programmes and strategies that will improve national research and development, private sector participation and enhance aquaculture business. This will be achieved through the implementation of some projects such as the Zambia Aquaculture Project (ZAP) that will overall increase the production of fish. In this regard, the Kasaka Fisheries Training Institute will be rehabilitated and upgraded to improve skills and equip farmers with the necessary knowledge.

Mining Sector

34. Over the medium term, the mining sector will grow at an average of 11.7 percent. This will be attributed to a recovery as a result of resolution of challenges that some major mines have been experiencing leading to a reduction in production. In addition, the coming on of green field projects and continued development of the brown field projects will contribute to increased production.
35. To enhance regulation in the sector, Government will operationalise the Mining Regulation Commission over the medium term to ensure that production, management, beneficiation of the mines and minerals in the country are accrued to the citizens. In addition, Government will ensure that all necessary infrastructure and human resources relevant to the operationalization of the Commission are facilitated to promote investment and value addition.
36. To enhance mineral development, Government will continue to exploit the country's mineral potential through increased investment in undertaking of integrated geophysical, geological and satellite imagery surveys with a view of identifying mineral resource deposit areas. This will increase the percentage of the geological area mapped which will enable the country to market its mineral resource endowment.
37. To improve the participation of the local people in the mineral value chain, through local content legal framework, Government will create opportunities for citizens and their involvement in the mining sector. Further, with the

resolution of the challenges at Mopani and Konkola Copper Mines in the first half of 2024, it is expected that, over the medium term and beyond, the business environment will become conducive as outstanding obligations will be met.

38. To promote Artisanal and Small-Scale Mining (ASM) development, as well as contribute to diversifying the sector, Government will continue to implement measures such as the establishment of gold marketing centres in Rufunsa and Mumbwa District. This will be done through the formation of mining cooperatives among artisanal and small-scale miners to create employment and improve the livelihoods of the communities. In this regard, Government has issued 272 mining licenses to cooperatives across the country, out of which 155 are in gold mining and 117 in other mineral commodities. Further, Government has also appointed a local aggregator to ensure access to markets by the ASM, allow for the effective accountability of sales proceeds as well as tax revenue collections.

Manufacturing Sector

39. In the 2025-2027 medium term, the manufacturing sector is expected to average 2.6 percent due to projected improved performance in the agriculture sector as well as projected stability in electricity supply. The projected improvement in the agriculture is attributed to the provision of farming inputs, increased local production of fertilizers, improved irrigation systems across the country, farm mechanization among others. While the projected stability in electricity supply is attributed to increase investment in alternative and renewable sources of energy such as solar, wind and thermal. Further, Government will continue to development the Special Economic Zones (SEZs) for the purposes of increasing industrialization especially in agro-processing, livestock, textile, pharmaceutical products and fabrication of metal products.

Energy Sector

40. Over the medium term, the energy sector is projected to recover averaging 6.0 percent as a result of the improvement in the weather conditions from the prolonged dry spell to early onset of rainfall. In addition, to develop the sector, Government will facilitate an enhanced national electricity generation capacity through the increased investment in renewable energy such as solar across the country, expansion of the already existing thermal plants and other hydropower projects.

41. To implement relevant strategies and plans, Government has completed the development of the first Integrated Resource Plan (IRP) which will be used to mitigate the challenges in the sector.
42. Government will continue to implement the cost reflective pricing based on the multi-year tariffs adjustment framework and accelerate the integration of transmission projects to improve access to regional power markets. In addition, Government will continue to streamline the licensing processes to enable investment in the development of energy projects that will enhance efficiency and attract investment through the establishment and operationalisation of a one stop shop.
43. Government will in the medium term develop the open access regulations and market rules to promote investment in generation and security of supply and lessen fiscal stress on Zesco. The non- discretionary access to the transmission and distribution networks will foster competition and encourage investment in the transmission and distribution infrastructure.
44. In the medium term, Government will implement Net-Metering (NEM) to encourage investments in renewable energy systems at residential and commercial levels for own consumption. This will result in consumers meeting their own energy needs and offload excess to the main grid on conditions which will be stipulated in the Statutory Instrument. This will reduce pressure on the grid thereby promoting socio-economic development.
45. In the petroleum subsector, Government will continue to invest in infrastructure development including the expansion and rehabilitation of the TAZAMA pipeline to reduce the cost of transporting petroleum products on the market. This will further lead to the reduction in the cost of doing business and transportation of cargo inter and intra-regional. Further, to improve the transportation of petroleum products, Government will construct a pipeline from Mpika Fuel Depot to the main TAZAMA pipeline. This is aimed at improving fuel distribution in the northern part of the country.
46. To enhance private sector participation, Government will continue to implement measures that will improve importation and procurement of petroleum products by the private sector. This will further be supported by INDENI which has been transformed to an Oil Marketing Company and storage facility.

47. To ensure uniformity in pricing of petroleum products across the country, Government will continue to implement the Uniform Petroleum Pricing (UPP) mechanism to encourage low-cost petroleum retailing in rural and urban. In addition, Government has established the UPP Fund which is under the management of the Energy Regulation Board (ERB) to harmonise cost differential from different locations of retail sites
48. Over the medium term, Government will continue to implement the Import Parity Pricing (IPP) model for pricing of petroleum products in the country. The IPP is aimed at promoting maximum efficiency in the supply chain for petroleum products while ensuring that the domestic prices reflect the cost trends of petroleum products on the international market.

Tourism Sector

49. In the medium term, growth is projected to stay positive, averaging around 6.1 percent. The Government plans to support investment in the tourism industry to foster the development of necessary infrastructure. Additionally, efforts will be made to enhance the regulatory and licensing framework for the sector, aiming to lower the cost of conducting business and encourage significant investment that can drive transformation within the industry.
50. To encourage diversification, the Government will utilize the National Community Based Natural Resources Management (CBNRM) policy and its implementation strategy to improve the management of natural resources and protect the interests of communities for their socio-economic advancement. Preserving both the ecological and socio-economic development is crucial to ensuring that resources like wildlife, land, mines and minerals, forests, fisheries, and water bodies contribute positively to the well-being of the population.
51. To increase marketing efforts, the Government will continue to collaborate with the private sector to promote Zambia as a tourist destination both domestically and globally. This will involve ramping up advertising on digital platforms, forming partnerships with individuals and companies, and investing in the hospitality industry. Additionally, the Government aims to enhance recreational facilities to attract Meetings, Conferences, Incentives, and Exhibitions (MICE).

Transport Sector

52. Over the medium term, growth in the transport sector is expected to average 10.8 percent. This is attributed to the projected recovery in the

agriculture, mining, manufacturing, wholesale and retail trade industries. Further, the continued development of the domestic aviation industry will also support growth in this sector.

53. To improve connectivity of the country, Government will continue to unlock the barriers that exist in the sector through the expediting of the development of the Lobito and the Nacala Corridors. Further, Government will continue to improve infrastructure and systems along the other Corridors such as the Dar-Es-Salaam Corridor; Walvis Bay Corridor and the North-South Corridor. This will open up the access to various markets within and outside the region. The Corridors will lead to the development of both road and rail infrastructure.
54. To improve rail development and maintenance, Government will work closely with the private sector through the use of the Public Private Partnership (PPP) mode to build the Lobito Railway line, rehabilitate and modernise Zambia Railways and revamp TAZARA Railway. In addition, the development of the railway sub-sector will result in the decongestion of the roads and reduce expenditure on maintenance of the road networks across the country.

Information and Communications Technology Sector

55. Over the medium term, growth of the Information and Communication Technology (ICT) sector is projected to average 11.6 percent. This is on account of increased investment that will enable the increase in the coverage and penetration rate. To this end, Government will continue to roll out communication towers across the country, provide universal access to the internet and mobile connectivity. Further, to improve international connectivity, Government will continue to enhance regional corporation to develop cross-border connectivity. This will enhance resilience in internet connectivity.
56. Government will continue to increase investment in digitalising processes which will lead to increased migration of additional services to the online platform such as Government Service Bus (GSB). Some of the services that can be accessed on the GSB include motor vehicle licensing, procurement, company registration which has also resulted in increased usage ICT services.
57. To promote the uptake of emerging technologies, Government will enhance the use of Artificial Intelligence (AI) to increase the collection of revenue and

tax compliance, and improve security where tax fraud will be easily detected as well as provide information on the imports and exports. In agriculture, the use of AI will provide information on forthcoming adverse weather conditions such as drought and floods. In addition, the use of AI will also be enhanced to improve the delivery of healthcare services.

58. In addition, the Government will continue to transform public service provision through the adoption and application of digital technologies. This will improve the business environment, promote seamless access to public services and enhance public service delivery.

2.4 HUMAN AND SOCIAL DEVELOPMENT OBJECTIVES

59. Government will continue to place emphasis on promotion of human and social development as it helps in improving productivity, reducing inequality, increasing innovation, improving social wellbeing and thereby contributing to sustainable economic development. It is for this reason that Government will, in the medium-term focus on investing in human capital by implementing policies and measures that ensure equal access to education and skills, healthcare and nutrition, foster access to water and sanitation, as well as social protection programmes aimed at reducing poverty, inequality and vulnerability.

Education Sector

60. Over the 2025-2027 medium term, Government will focus on increasing access to equitable and inclusive quality education. This will be achieved through construction and rehabilitation of age appropriate Early Childhood Education centres, Primary and Secondary schools' infrastructure, construction of teachers' housing facilities, completion of universities infrastructure and provision of teaching and learning materials. The Government will also continue with the teacher recruitments and promotions. Further, Government will continue administering bursaries under the Constituency Development Fund for eligible learners as well as administering loans and scholarships under the Higher Education Loans and Scholarships Board (HELSB).
61. The Government will continue expanding support to the girl child through the Keeping Girls in School Initiative. Government plans to continue increasing the number of girls on the programme.

62. Skills development will continue to be enriched through the development of requisite skills at minimum levels that will enable citizens to survive by utilising the acquired skills in the labour market by continuing to implement the two-tier education system. Government will facilitate the provision of these such development skills by equipping schools implementing the two-tier skills training with modern equipment.
63. In addition, the Government will continue to promote Youth and Adult Literacy Education (YALE) through audio-visual educational programmes, e-learning and expansion of educational broadcasting services as well as learning facilities to accommodate learners with special education needs.

Health Sector

64. In the health sector, Government will focus on improving health and nutrition through increasing access to quality health care, recruitment of health personnel, promoting participation of non-state actors in health care delivery, strengthening integrated health systems and enhancing nutrition interventions. In addition, Government will continue with the construction and rehabilitation of the required infrastructure in the health sector while also focusing on improving availability of medical equipment at all levels of care.
65. The decentralization of district health services is also expected to significantly contribute to health outcomes at the community level. Further, Government will continue leveraging on the funds under the Constituency Development Fund to facilitate the construction of health posts/centers and maternity annexes to improve access to health care in the rural areas and reduce maternal mortality. Government will also scale up implementation of health promotion, disease prevention and control programmes including disease surveillance and pandemic preparedness.
66. Government will also continue improving availability of medicines and medical supplies at all levels of care. In addition, Government will intensify efforts towards operationalization of the Drug Fund provided for in the Zambia Medicines and Medical Supplies Act No. 9 of 2019 in order to mobilize more financial resources for drugs and medical supplies.

67. To complement these efforts, Government will continue collaborating with Cooperating Partners to source for extra budget support needed in ensuring that the health sector is prioritised.

Water and Sanitation Sector

68. The water and sanitation sector's productivity has been negatively affected by the ongoing drought which has resulted in low water levels in rivers, streams, dams and boreholes, which are the major sources of water supply to households and businesses. In addition, water utility companies are currently experiencing drying of their water sources which has been compounded by load management resulting into reduced hours of water supply. It is against this backdrop that the Government plans to invest more in this sector to ensure access to clean and safe water and provision of affordable sanitation services.
69. To improve universal access to water and sanitation while responding to the negative effects of the drought, Government will speed up the completion of ongoing water infrastructure projects across the country. Government will also continue rolling out the setting up of piped water schemes and drilling of water boreholes country-wide by also leveraging on the Constituency Development Fund. In the immediate to short term, as part of the Drought Response Plan, Government has commenced routine maintenance of 770 dams, rehabilitation of 40 dam and construction of 28 new dams.
70. In order to mitigate the huge public health risk posed by the poor sanitation facilities, Government will continue with the construction and upgrading of waterborne sanitation facilities in public institutions and places such as schools, health facilities, markets and bus stations as well as the construction of fecal sludge treatment plants throughout the country.

Social Protection

71. To ensure sustained and continued protection for the poor and vulnerable, Government will continue administering social protection programs despite the tight fiscal conditions. To this effect, Government will, over the medium-term support and scale up social protection programmes including Social Cash Transfer (SCT), Public Welfare Assistance Scheme (PWAS), Keeping Girls in School (KGS), Food Security Pack (FSP) and Home-grown School Feeding Programmes.

72. For the SCT, Government's interventions during the drought response period to provide life-saving and early recovery assistance include the facilitating of top-up transfers of K200 per month to all the 1.3 million households already enrolled in the existing SCT Programme, as well as ensuring that an additional 1.2 million households that have become vulnerable as a result of the drought but are not on the existing SCT Programme receive monthly transfer values of K400. Government will undertake this drought response intervention up to June 2025.
73. In addition, Government will implement the Cash-For-Work (CFW) Programme as part of Government's response to empower the vulnerable individuals affected by the drought. The Cash-For-Work Programme complements other programmes of Government such as the Social Cash Transfer (SCT) Programme and the extended Emergency Social Cash Transfer Programme to achieve the same results. The Programme will be implemented during the current disaster window until the end of June, 2025.
74. With regards to the pension scheme, Government's target is to reduce the waiting time and become current with pension payments. In this regard, over the medium term, Government will focus on liquidating all outstanding pension arrears and make timely payments of pension benefits to retired public service employees.

2.5 ENVIRONMENTAL SUSTAINABILITY

75. Environmental sustainability is vital to economic growth and development as it assures the future generations and economies with sustained supply of natural resources. However, unsustainable utilization of natural resources coupled with climate change has become a serious threat to the well-being of our people and has potential to de-rail developmental efforts. It is against this background that Government's focus over the medium term will be to attain development that is anchored on sound environmental management, ecosystems protection and preservation and sustainable utilization of natural resources. This will be achieved through placing emphasis on building ecosystems resilience against climate change, promoting green growth and strengthening early warning and disaster risk reduction.
76. To address the challenges caused by climate change, Government will support expansion and modernization of Weather and climate services in order to support climate adaptation and mitigation in order to enhance the

country's adaptation and resilience to climate change and transition to low-emission economic development pathways. Additionally, Government will continue expanding and enhancing the coverage of early warning systems to ensure effective preparedness and timely response to adverse weather conditions, thus, safeguarding our communities from potential harm caused by climate change. With regards to agriculture, Government has started promoting climate smart agricultural practices which range from planting drought resistant crops to irrigating using climate resilient water harvesting infrastructure and strategies.

77. Further, Government will facilitate for increased resource mobilization to tackle climate change and manage disaster. In this regard, allocation towards environmental protection will be increased and alternative innovative financing such as green bonds and carbon trading will be pursued, among others.

2.6 GOOD GOVERNANCE ENVIRONMENT

78. Government is committed to providing a conducive environment through which political, social and economic affairs can be conducted in an efficient and effective manner. This will be done through enforcement of the rule of law, realization of human rights and enhancing transparency and accountability in the management of public resources. In this regard, Government in the medium term will undertake specific legal, structural and policy reforms pertinent to providing a favourable macroeconomic environment necessary to support growth and development. These will include implementation of the Access to Information Act, Reviewing the Anti-Corruption Act, enhancing transparency and Governance in the energy and mining sectors, improving the business climate, attracting greater investment among others.
79. In addition, Government will strengthen Public Finance Management (PFM) through the implementation of the Integrated Public Financial Management Reforms Strategy (IPFMRS). Further, fiscal and debt sustainability will continue to be of importance noting that the delivery of development significantly hinges on these.

Fiscal Policy

80. Over the medium term, the Government's objective will be to undertake a multi-year fiscal consolidation effort so as to reduce budget deficit. The target

is to gradually reduce the fiscal deficit, on a cash basis, to 0.2 percent of GDP by 2027. On the revenue front, the target will be to raise at least 21.2 percent of GDP in domestic revenues by 2027. To achieve this target, the Government will enhance tax policies and leverage on technology to strengthen tax administration to improve both tax compliance and collections.

81. On the expenditure front, the medium-term target will be to rationalise expenditures by channeling resources to programmes and projects that have a direct impact on facilitating economic growth and enhancing the livelihoods of the citizens.

Debt Management

82. The Government has reached a landmark achievement in restoring debt sustainability. This follows an agreement with both the Official Creditors Committee and the Bondholders to restructure approximately 75 percent of the country's debt within the restructuring perimeter. The restructuring of this debt has reduced the level of debt service payments to be made annually, thereby creating fiscal space for other developmental and social protection programmes.
83. Notwithstanding the relief on debt service payments, Zambia's debt stock remains high. To this effect, Government's focus in the medium term will be to pursue policies and measures that will facilitate, among others, the growth of the economy to reduce the debt-to-GDP ratio. Further, Government will continue pursuing debt restructuring negotiations with the remaining private creditors.
84. On the policy front, the Government will continue enhancing debt management and transparency by ensuring adherence to the Public Debt Management Act (PDM) and its regulations. As such, the Government will over the medium term only borrow in line with the approved Annual Borrowing Plan (ABP). The Government will also continue to publish quarterly Debt Statistical Bulletins which provide information on external and domestic debt developments including loans contracted, new disbursements, guaranteed and non-guaranteed external loans for SOEs, domestic and external arrears, and any liabilities arising out of Public Private Partnerships.
85. Further, Government will continue to only contract highly concessional loans and limit borrowing for priority projects which will only be financed by Multilateral Partners such as the World Bank, the IMF and the African

Development Bank. To implement the strategies and policies, Government will also operationalise the Debt Management Office (DMO) as prescribed by the Public Debt Management Act No. 15 of 2022.

Decentralisation

86. Over the medium term, the Government will continue with the transfer of national functions to Local Authorities. These include agriculture, education, museum, community development and environmental management. In addition, the Government will continue leveraging on the gains achieved in 2024 from the devolved functions. The implementation of the devolution process is to ensure improved service delivery and enhanced citizen participation. Therefore, in 2025, the Government will further implement the transfer of the livestock and fisheries functions to Local Authorities.
87. The Government will further prioritize measures to help increase the generation capacity of local Own Source Revenue (OSR) as well as mitigate the escalation in Local Authority debt stock. To ensure improved public service delivery for all local authorities, new sources of financing will be introduced by utilizing alternative financing frameworks such as Public Private Partnerships.
88. Government will continue to utilize the Constituency Development Fund (CDF) as a vehicle for local development and to address effects of climate change at community level. In this regard, local communities will be encouraged to prioritize allocations from the CDF to promote climate change resilience and adaptation. Further, Government will ensure that other intergovernmental transfers such as Local Government Equalisation Fund and Grants in Lieu of Rates will be reviewed in order to raise equity in resource sharing.

Public Private Partnership

89. With regard to Public Private Partnerships (PPPs), the Government has signed seven (7) projects between 2021 and June 2024 at a total investment value of US\$1.5 billion. Over the medium term, the Government intends to continue with the use of PPPs as an alternative financing tool.
90. To enhance the effectiveness of PPPs, the PPP Act was repealed and replaced with the PPP Act No.18 of 2023 to provide a strong regulatory and institutional framework to ensure efficient and transparent processes. Further, the Government issued Fiscal Commitment and Contingent Liability

Management guidelines to help in the management of contingent liabilities. PPP Regulations will also be issued by December 2024 for purposes of clarifying and easing PPP processes.

91. Further, to ensure value for money in PPP projects, the Government will also strengthen capacity in public institutions to effectively develop projects so that only viable projects are undertaken through PPP models.

Public Investment Management

92. Over the medium term, the Government will continue to ensure that all major public investment projects are appraised in line with the National Planning and Budgeting Act No. 1 of 2020 to support fiscal sustainability and budget credibility including reduction of wasteful expenditure. Allocations towards public investment infrastructure projects will therefore be informed only by projects captured in the Public Investment Plan as well as projects captured in the national inventory of ongoing (legacy) infrastructure projects.
93. To ensure effective identification, preparation, appraisal and implementation of public investment projects, Government will continue to strengthen capacities among all key stakeholders involved in the management of public investment projects. Government will also ensure the effective roll-out of the Public Investment Management Information System to all Ministries, Provinces and Agencies to automate the submission of project documents.
94. In addition, the Government will focus on completion of ongoing projects, restructuring non-performing or stalled projects and ensuring that all new projects are appraised before being included in annual budgets. This will ensure efficient implementation and management of public investments as well as fiscal sustainability and creation of fiscal space for new projects that would be consistent with the Government's strategic priorities in the medium term.

Monitoring and Evaluation

95. Government will continue to strengthen Monitoring and Evaluation (M&E) systems through, among other things, building capacity in M&E practitioners and strengthening the structures of M&E at national and sub-national levels. This will facilitate enhanced mapping of the annual budget to the set 8NDP programmes and projects, and ultimately ensure effective monitoring of the

implementation of the Plan and contribute to the attainment of the objective of socio-economic transformation for improved livelihoods.

96. To ensure timely monitoring and reporting of progress on Government interventions, the Government Wide Management Monitoring System which has been rolled out to Ministries, Provinces and Agencies for electronic planning, monitoring and progress reporting will be enhanced.

Monetary and Financial Sector Policies

97. Over the medium term, the Government will implement measures to preserve the stability of the financial system and prices, both of which are essential for fostering equitable and long-term growth. In this regard, the forward-looking monetary policy framework will continue to be implemented, with the Policy Rate serving as a crucial tool for carrying out the monetary policy stance. In addition, a flexible exchange rate will be upheld while excessive volatility is reduced.

External Sector Policies

98. Over the medium term, the Government will broaden the export base in order to boost export revenue, accumulate gross international reserves, and lessen exchange rate fluctuations. Government will also continue to promote Foreign Direct Investment (FDI), to enhance foreign exchange earnings through the following measures:

- a) Continue attracting FDI and expansion;
- b) Collaborating with mining companies to support domestic value addition and encourage increased exports;
- c) Mechanising and diversifying the agricultural sector to boost productivity and encourage value addition for exports and industrialization;
- d) Supporting the manufacturing sector to enhance value addition and encourage exports; and
- e) Continuing to halt the contraction of external non-concessional loans, with the exception of refinancing on already existing loans.

Financial Inclusion

99. Over the medium term, the Government will continue to enhance the availability of affordable financing for farmers, agribusinesses, exporters of

high-value agricultural products and other Micro, Small and Medium Enterprises (MSMEs). Interventions will include the following:

- a) Increasing access to formal financial products and services through the promotion of digital financial platforms for the underserved and excluded population;
- b) Diversifying financial products and services to meet customers' needs;
- c) Enhancement of financial literacy, which will equip Zambians with the knowledge they need to secure positive financial outcomes for themselves and their families;
- d) Enhancing consumer protection and increased financial capabilities of consumers; and
- e) Repositioning capital markets as a preferred destination for raising long-term financing for investments and developmental projects.

Structural Reforms

100. Government will over the medium term implement the following governance and structural reforms which remain key to promoting private sector activity and economic diversification:

- a) Implementing the Access-to-Information Act;
- b) Reviewing the Anti-Corruption Act in a timely manner;
- c) Enhancing transparency and governance in the energy and mining sectors to help reduce policy uncertainty;
- d) Improving the business climate;
- e) Attracting greater investment; and
- f) Drafting of the Climate Change Bill in an effort to continue addressing climate adaption and the use of climate-resilient energy sources to help support sustainable growth.

2.7 Risks to the Attainment of Macroeconomic and Fiscal Objectives

101. The following are the identified macroeconomic and fiscal risks that may undermine the attainment of the 2025 – 2027 Medium Term Budget Plan objectives:

- a) **Climate Change** which may negatively affect the rain cycle for an extended period of time and this may impact the economy which is

heavily dependent on hydropower generation and rain-fed agriculture. Conversely, a *La Nina* rainy season, which usually follows an *El Nino*, is characterised by high precipitation levels may also cause flooding and other high-water related adverse effects in 2025;

- b) **Exchange rate pressures** may further heighten inflationary pressures as well as disrupt consumption patterns and planned investments;
- c) **Low copper prices** may pose a risk to growth and revenues as copper is the country's major foreign exchange earner;
- d) **Delayed implementation of pledged investments** may negatively affect planned investment projects in the mining, agriculture and energy industries, among others, and weigh down growth prospects;
- e) **Slowdown in global economic growth** mainly due to a contraction of China's economy poses a risk to growth as this dampens demand and may negatively affect foreign exchange earnings as China is a main market for the country's copper exports;
- f) **Debt vulnerabilities** may lead to tighter global financial conditions and elevated borrowing costs which may negatively affect investment and expenditure prospects;
- g) **Delayed implementation of policy reforms** would likely heighten fiscal risk; and
- h) **Geopolitical conflicts** pose risks to global supply chains and heighten the risk of inflationary pressures that may negatively impact domestic growth prospects.

CHAPTER THREE

3.1 FISCAL PERFORMANCE OVERVIEW

3.1.1 Review of Fiscal Performance 2021-2023

102. Over the 2021-2023 medium-term, Government focused on fiscal consolidation to realign expenditures to priority areas such as health, education and social protection programmes. In addition, Government provided incentives to boost economic growth post the Covid-19 pandemic.
103. During the 2021 – 2023 period, total revenues and grants amounted to K321.7 billion, with an average of K107.2 billion per year constituting 22.9 percent of the GDP. Tax revenues accounted for an average of K81.0 billion, non-tax revenues accounted for an average of K22.7 billion while grants accounted for an average of K3.5 billion. The overall performance during the period generally surpassed the set targets and this was mainly attributed to higher collections from the mining sector during 2021 and 2022 financial years amidst high copper prices.
104. Further, the adoption of the Government Service Bus (GSB) enhanced efficiency, leading to non-tax revenue collections surpassing projections. On the other hand, total public spending as a percentage of GDP decreased from 33.9 percent in 2021 to 30.0 percent in 2023. Similarly, expenses reduced from 24.1 percent of GDP in 2021 to 23.2 percent in 2023, and spending on assets reduced from 5.1 percent of GDP to 3.1 percent of GDP while spending on liabilities decreased from 3.8 percent to 2.3 percent of GDP over the same period.
105. During the period under review, the average total net financing as a percentage of GDP was 7.4 percent. Domestic financing averaged 4.2 percent of GDP, while financing from external sources averaged 3.2 percent of GDP over the same period.

Table 3.1: Review of Fiscal Performance (2021 – 2023)

	2021		2022		2023		2021-2023 (Average)	
	ZMW Millions	% GDP	ZMW Millions	% GDP	ZMW Millions	% GDP	ZMW Millions	% GDP
TOTAL REVENUE AND GRANTS	98,944,794	24.3%	100,683,517	21.6%	122,103,910	22.9%	107,244,074	22.9%
Tax Revenue	71,151,233	17.5%	79,492,051	17.1%	92,380,958	17.3%	81,008,081	17.3%
Non-Tax Revenue	25,312,135	6.2%	19,210,311	4.1%	23,674,363	4.4%	22,732,269	4.9%
Grants	2,481,426	0.6%	1,981,155	0.4%	6,048,590	1.1%	3,503,724	0.7%
TOTAL EXPENDITURE (Incl Amortisation)	138,028,976	33.9%	140,838,237	30.2%	159,979,885	30.0%	146,282,366	31.4%
Expenses	98,370,542	24.1%	111,657,636	24.0%	123,958,111	23.2%	111,328,763	23.8%
Assets	20,934,016	5.1%	18,178,810	3.9%	16,566,030	3.1%	18,559,619	4.0%
Liabilities	15,624,060	3.8%	8,885,773	1.9%	12,117,522	2.3%	12,209,118	2.7%
Cash Surplus/Deficit	(35,983,824)	-8.8%	(38,038,702)	-8.2%	(30,537,753)	-5.7%	(34,853,426)	-7.6%
Net Domestic Financing	31,195,931	7.7%	13,177,243	2.8%	10,579,528	2.0%	18,317,567	4.2%
Net External Financing	5,518,037	1.4%	24,148,203	5.2%	16,015,646	3.0%	15,227,296	3.2%
Norminal GDP	407,616,500	100.0%	466,179,300	100.0%	533,346,000	100.0%	469,047,267	100.0%

Source: Ministry of Finance and National Planning (2024)

2024 First Half Budget Performance – Revenue

106. During the period January to May 2024, total revenues and grants amounted to K62.46 billion surpassing the budget target of K60.61 billion by 3.1 percent. Out of the total collections, K45.49 billion was generated from tax revenue, K15.48 billion from non-tax revenues and K1.5 billion was received as grants.

107. Total domestic revenues collected amounted to 60.97 billion against the target of K59.35 billion and was above the target by 2.7 percent. The positive performance is explained by the overperformance recorded in most tax types and non-tax revenues.

108. Tax Revenue collections for the period under review totalled K45.49 billion against the target of K45.76 billion and were 0.6 percent below target. All the taxes under this category were above target except for income tax which was below target. The underperformance in income tax was due to lower payments from mining companies.

109. Non-tax collections totaled K15.48 billion, surpassing the target of K13.59 billion by 13.9 percent. The favourable performance was mainly attributed to higher than projected collections as a result of the Treasury receiving higher than projected dividends from Bank of Zambia and exceptional revenue which

included forfeited funds amounting to K1.5 billion. This collection was also boosted by higher than expected collection under Road Tolls and Road User chargers and fees. However, despite the positive performance, mineral royalty collections fell short of the target by 8.6 percent. The adverse performance of mineral royalty was attributed to lower declarations by selected mines, which resulted from decreased output notwithstanding the improved copper prices on the international market.

110. Grants from Cooperating Partners amounted to K1.5 billion against a target of K1.26 billion, representing an over performance of 19.1 percent. The performance is largely attributed to increased remittances by Cooperating Partners towards the social sector through the Ministry of Community Development and Social Services and Ministry of Health.

2024 First Half Expenditure Performance

111. In the first half of 2024, Government expenditure totaled K88.7 billion, slightly below the projected K89.8 billion, representing an underperformance of 1.2 percent. Out of the total expenditure, K84.5 billion was financed domestically, while K4.2 billion was funded from foreign sources.

112. Releases for Personal Emoluments and the public service wage bill amounting to K25.4 billion accounted for 28.6 percent of expenditures was utilised for the payment of the public service wage. This outturn translates to an underperformance of 1.6 percent against a target of K25.8 billion. Additionally, K6.3 billion or 7.1 percent of total releases went towards the Use of Goods and Services category to cater for general operations of the Central Government, procurement of drugs and medical supplies, among other expenses.

113. The Government released K33.2 billion or 37.4 percent of total expenses for debt service out of which K20.7 billion went towards domestic debt service while K12.5 billion went towards external debt service payments. It is worth noting that K9.9 billion from the releases on external debt service went towards principal repayments.

114. Releases under transfers and subsidies amounting to K9.3 billion or 10.5 percent of total expenditure went towards transfers for Grant Aided Institutions, the Farmer Input Support Programme (FISP), Constituency Development Fund (CDF) and the Food Security Pack (FSP) programme.

115. Under the category of Social Benefits, the Government released K5.0 billion or 5.6 percent of total disbursements to facilitate implementation of the Social Cash Transfer programme, payment of retirees benefits under the Public Service Pension Fund and Local Authorities Superannuation Fund.
116. Lastly, 7.1 percent of total expenditure amounting to K6.3 billion was released towards non-financial assets which covers infrastructure projects while K3.3 billion or 3.7 percent of total releases was spent towards recapitalization, empowerment funds and dismantling of arrears.

2024 Second Half Fiscal Outlook

117. For the period June to December 2024, revenue collections are projected to be within the revised figure of K142.0 billion against the initial target of K141.1 billion due to higher than projected non-tax revenues.
118. Grants from co-operating partners are now projected to close at K7.7 billion from the initial target of K3.4 billion mainly due to the exchange rate as well as increased support from donor community to address the drought situation.
119. Financing (including borrowing) is now projected to close at K52.3 billion against the initial target of K33.3 billion. This financing will be sourced from both domestic and external sources.
120. In the second half of the year, expenditures are projected to be within the revised target of K206.0 billion. Of which expenses will account for K158.0 billion, while assets will account for K28.2 billion and liabilities will account for K19.8 billion. Among the key focus areas in the second half of the year will be the facilitation of drought mitigation interventions. This will include the enhanced social cash transfer, cash for work programme, water and energy supply in line with the revised budget.

CHAPTER FOUR

4.1 REVENUE MOBILISATION AND FINANCING STRATEGY FOR 2025-2027

121. The Government is committed to strengthening domestic resource mobilisation as a key measure to restore fiscal sustainability. Over the medium term, the Government will focus on strengthening tax policies and to leverage on technology to enhance tax administration and enhance compliance. Over the 2025-2027 medium term, the Government targets to raise domestic revenue generation to at least 21.2 percent of GDP by 2027.

4.1.1 Revenue Mobilisation Strategy, 2025-2027

122. An integrated, enhanced and diversified revenue collection system will be key in supporting Government programmes and operations over the medium term that will foster fiscal consolidation, economic transformation and job creation, and sustain investments across all sectors.

123. In this regard, the following measures to enhance domestic revenue collections will be undertaken:

- a) Index specific excise duties on selected goods in order to preserve their respective yield values;
- b) Continue with the implementation of the Smart Invoicing System with the aim of enhancing monitoring and verification of tax invoices issued by businesses. The smart invoicing system commenced implementation on 1st April, 2024;
- c) Review the Value Added Tax Registration Threshold and continue with voluntary registration so that small enterprises are not disproportionately affected by high compliance costs;
- d) Introduce a tax expenditure framework to evaluate the effectiveness and efficiency of tax incentives with the view of ensuring that incentives are better targeted and support Government policy direction;
- e) Finalise the assessment of options to implement the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy in order to prevent erosion of the tax base;

- f) Maintain certainty on tax policy and enhance facilitation of tax payer services to encourage tax taxpayers to meet their obligations; and
- g) Expedite the mass valuation of properties to ensure that property values remain current, facilitating for billing, collection of rates. This will enhance the collection of property tax by local authorities in line with the ongoing decentralization process.

Table 4.1: Revenue Forecast 2025-2027

	2024 Approved Budget		2025		2026		2027 Budget		2025-2027	
	K'thousand	% of GDP	Projection		Projection		Projection		Total	Average
			K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	K'thousand
GROSS DOMESTIC PRODUCT	641,020,800	100.0%	817,512,200	100.0%	908,840,000	100.0%	1,016,424,000	100.0%	2,742,776,200	914,258,733
TOTAL RESOURCES	144,548,825	22.5%	177,635,480	21.7%	197,693,182	21.8%	222,899,587	21.9%	598,228,249	199,409,416
TOTAL DOMESTIC REVENUES	141,113,730	22.0%	171,013,495	20.9%	190,909,965	21.0%	215,738,521	21.2%	577,661,981	192,553,994
1. TAX REVENUE	114,832,255	17.9%	136,657,125	16.7%	153,144,494	16.9%	174,130,203	17.1%	463,931,822	154,643,941
O/w Income Taxes	61,322,018	9.6%	69,200,589	8.5%	77,359,943	8.5%	88,955,802	8.8%	235,516,334	78,505,445
Value Added Taxes	36,361,861	5.7%	46,926,481	5.7%	52,536,802	5.8%	59,016,876	5.8%	158,480,159	52,826,720
Customs and Excise Duties	16,774,267	2.6%	19,989,167	2.4%	22,668,050	2.5%	25,526,440	2.5%	68,183,657	22,727,886
2. NON TAX REVENUE	26,281,476	4.1%	34,356,370	4.2%	37,765,472	4.2%	41,608,318	4.1%	113,730,160	37,910,053
O/w Mineral Royalty	10,004,180	1.6%	16,308,964	2.0%	17,798,235	2.0%	19,532,185	1.9%	53,639,384	17,879,795
GRANTS	3,435,095	0.5%	6,621,985	0.8%	6,783,216	0.7%	7,161,066	0.7%	20,566,268	6,855,423

4.1.2 Financing Strategy 2025 – 2027

124. Over the medium term, the following measures will form part of the financing strategy:

- a) Continue with the moratorium on the contraction of commercial loans;
- b) Continue contracting concessional external financing characterized by long maturities and low interest rates to minimize the debt service burden;
- c) Continue contracting domestic debt through issuance of Government bonds and Treasury Bills on competitive public auctions, without recourse to costly private placements; and
- d) Continue collaboration with the private sector to secure financing, through Public-Private Partnerships (PPPs), for commercially viable projects. By leveraging the expertise and resources of the private

sector, Zambia can address infrastructure gaps, improve service delivery, and stimulate economic growth.

Table 4.2: Financing

	2024 Approved Budget		2025 Projection		2026 Projection		2027 Budget Projection		2025-2027	
	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	% of GDP	Total	Average
									K'thousand	K'thousand
FINANCING	30,818,163	4.8%	28,695,286	3.5%	23,968,786	2.6%	1,673,943	0.2%	54,338,015	18,112,672
Net Domestic Financing	16,328,756	2.5%	17,356,157	2.1%	30,798,904	3.4%	18,061,867	1.8%	66,216,928	22,072,309
Net External Financing	14,489,408	2.3%	11,339,129	1.4%	(6,830,118)	-0.8%	(16,387,925)	-1.6%	(11,878,913)	(3,959,638)

CHAPTER FIVE

5.1 EXPENDITURE POLICY AND STRATEGY

Overview

125. In order to consolidate fiscal policy, the Government will continue to implement expenditure policies aimed at enhancing economic growth and development. The policies reflect Government's key fiscal objectives which include economic diversification to boost economic growth and enhance job creation, protection of livelihoods through increased social spending as well as development of communities through fiscal decentralization. Government will also ensure that reforms that are aimed at mitigating the adverse effects of climate change are actualized in order to build climate resilience and subsequently foster sustainable economic growth. Further, the Government will maintain and facilitate an efficient and effective governance system.

5.1.1 Expenditure Policy Strategy for 2025 – 2027

126. To enhance economic resilience and building prosperity in the context of climate change, the broad expenditure policies to be undertaken will be to:

- a) Realign the allocation of public resources to areas where Government is the primary provider of goods and services, while allowing the private sector, including through public private partnership, to facilitate the provision of goods and services that are commercially viable;
- b) Prioritise the allocation of resources towards early recovery interventions and immediate humanitarian needs, in line with the Drought Response Plan to build economic resilience in light of climate change, and ensure food and energy security, among others;
- c) Prioritise the allocation of resources towards programmes identified under the Presidential Delivery Unit, to accelerate the delivery of development for the country;
- d) Prioritise social spending to cushion and uplift the vulnerable in society, including from the negative effects of the drought. Resources will be directed towards enhancing the Social Cash Transfer both in terms of value and coverage, upscaling the school feeding programme, Food Security Pack and Pensions; Further,

other innovative models, will be adopted such as “Cash-For-Work”, that facilitate for the active engagement in economic activity of those that are able to work;

- e) Contain the public sector wage bill (including net recruitment, promotion and any public sector wage adjustment) within the ratio of 42 percent of domestic revenues to allow for spending on other requisites that support effective public service delivery;
- f) Implement the final phase of the full migration of the Farmer Input Support Programme to the electronic voucher system with all districts in the country scheduled to be migrated to the electronic voucher system in the 2025/2026 farming season in line with the FISP Migration Plan approved by Cabinet in 2022;
- g) Maintain strategic food reserves at 1.0 million metric tonnes;
- h) Increase the allocation to the Constituency Development Fund (CDF) by the annual inflation rate, noting that the absorption rate continues to be moderate;
- i) Prioritise the completion of ongoing capital projects which have higher impact on improving the livelihood of citizens, before embarking on new projects. This will ensure that Government achieves value for money on various infrastructure projects by completing those already commenced but not yet completed.
- j) Ensure that new projects are appraised as provided for in the National Planning and Budgeting Act No. 1 of 2020 before being considered for inclusion in the budget to ensure value for money and reduce wasteful expenditure.
- k) Revise the debt dismantling strategy with the aim of accelerating the dismantling of domestic arrears to unlock liquidity in the economy and mitigate the exponential growth of these arrears due to interest payments;
- l) Maintain cost reflective fuel pricing regime to ensure no budgetary subsidies are facilitated, as well as avoid further accumulation of arrears; and
- m) Ensure all Ministries, Provinces and Agencies have operational Ministerial Delivery Units (MDU) to monitor the implementation of 8NDP programmes, and particularly those identified under the

Presidential Delivery Unit, to accelerate the delivery of development for the country.

Table 5.1: Public Expenditure by Economic Classification

	2024 Approved Budget		2025		2026		2027 Budget		2025-2027	
	K'thousand	% of GDP	Projection		Projection		Projection		Total	Average
			K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	K'thousand
GROSS DOMESTIC PRODUCT	641,020,800	100%	817,512,200	100.0%	908,840,000	100.0%	1,016,424,000	100.0%	2,742,776,200	914,258,733
TOTAL EXPENDITURE (Incl. Amortisation)	177,891,869	27.8%	215,798,332	26.4%	237,454,638	26.1%	246,860,197	24.3%	700,113,168	233,371,056
EXPENSES	146,243,343	22.8%	178,272,490	21.8%	202,350,094	22.3%	213,685,664	21.0%	594,308,248	198,102,749
1. Personal Emoluments (PEs)	52,785,353	8.2%	59,085,420	7.2%	65,071,560	7.2%	69,852,276	6.9%	194,009,257	64,669,752
2. Use of Goods and Services	17,657,848	2.8%	17,801,879	2.2%	18,584,307	2.0%	19,269,269	1.9%	55,655,454	18,551,818
3. Debt Service Payments	38,917,266	6.1%	53,998,884	6.6%	76,267,145	8.4%	79,028,260	7.8%	209,294,290	69,764,763
4. Transfers and Subsidies	27,284,862	4.3%	32,475,385	4.0%	30,203,460	3.3%	32,237,863	3.2%	94,916,708	31,638,903
5. Social Benefits	9,598,014	1.5%	14,910,922	1.8%	12,223,621	1.3%	13,297,997	1.3%	40,432,539	13,477,513
ASSETS	26,110,926	4.1%	30,488,404	3.7%	27,139,397	3.0%	25,161,424	2.5%	82,789,226	27,596,409
1. Non Financial Assets	24,784,327	3.9%	27,555,396	3.4%	24,126,402	2.7%	21,939,397	2.2%	73,621,195	24,540,398
2. Financial Assets	1,326,600	0.2%	2,933,008	0.4%	3,012,995	0.3%	3,222,027	0.3%	9,168,030	3,056,010
LIABILITIES	6,864,199	1.1%	7,037,438	0.9%	7,965,148	0.9%	8,013,109	0.8%	23,015,694	7,671,898

5.2 EXPENSES

Personal Emoluments

127. Government's objective over the medium term with regards to Personal Emoluments is to contain the public sector wage bill to within 34.6 percent of domestic revenues. This is in an effort to ensure that the increase in the public sector wage bill is within sustainable parameters which will enable Government to channel sufficient resources to developmental programmes and projects. In this regard, K194.0 billion has been allocated to the public service wage bill over the medium term. Of the total amount, K59.1 billion or 7.2 percent of GDP has been allocated for Personal Emoluments in 2025, K65.1 billion or 7.2 percent of GDP in 2026 and K69.9 billion or 6.9 percent of GDP in 2027. This will cater for the recruitment of 30,000 personnel over the medium term to enhance public service delivery.

Use of Goods and Services

128. Over the medium term, the Government expenditure on goods and services will primarily be anchored on facilitating the implementation of Government operations and earmarked programmes such as the procurement of Drugs and Medical Supplies. In this regard, K55.7 billion has been allocated towards use of goods and services over the medium term. Of the total amount, K17.8 billion or 2.2 percent of GDP has been allocated in 2025, K18.6 billion or 2.0 percent of GDP in 2026 and K19.3 billion or 1.9 percent of GDP in 2027.

Debt Service Payments

129. Government projects to spend a total of K209.3 billion on Debt Service Payments which includes an allocation for interest on domestic debt and

external debt as well as an allocation for the principal repayments. Of the total amount, K54.0 billion or 6.6 percent of GDP is for debt service payments in 2025 whilst K76.3 billion or 8.4 percent of GDP has been allocated in 2026 and K79.0 billion or 7.8 percent of GDP in 2027.

Transfers

130. Government spending on transfers over the medium-term will amount to K94.9 billion and relates to subventions to Grant Aided Institutions such as the Zambia Revenue Authority, Local Authorities and Public Universities. Of the total amount, K32.5 billion or 4.0 percent of GDP has been allocated for transfers in 2025, K30.2 billion or 3.3 percent of GDP has been allocated in 2026 whilst K32.2 billion or 3.2 percent of GDP has been allocated for transfers in 2027.

Social Benefits

131. Government spending on social benefits over the medium-term amounts to K40.4 billion to facilitate the implementation of social protection programmes such as the Social Cash Transfer, Food Security Pack and Pension Funds. The significant increase in the allocation for social benefits from 2024 levels of K9.6 billion to K14.9 billion in 2025 is to cater for drought response interventions such as the Emergency Cash Response which will run up to June 2025. In 2026, spending on social benefits is projected at K12.2 billion or 1.3 percent of GDP whilst K13.3 billion or 1.3 percent of GDP has been projected for 2027.

5.3 ASSETS

132. Over the medium term, spending on assets is projected at K82.8 billion. Of this amount, K73.6 billion or 88.9 percent is allocated for Non-Financial Assets whilst K9.2 billion or 11.1 percent has been allocated for Financial Assets.

Non-Financial Assets

133. Government projects to spend a total of K73.6 billion on non-financial assets over the medium term. Of this amount, K27.6 billion or 3.4 percent of GDP has been allocated for non-financial assets in 2025 while K24.1 billion or 2.7 percent of GDP has been allocated in 2026 and K21.9 billion or 2.2 percent of GDP in 2027. Out of the total allocation for non-financial assets over the medium term, K1.9 billion is projected to be spent on the Rural Electrification Programme to enhance electricity security through mediums

such as solar energy, K23.6 billion on Roads to cater for the construction, rehabilitation and maintenance of roads as well as K4.6 billion for water projects for development of water infrastructure such as dams and boreholes.

Financial Assets

134. Government projects to spend a total of K9.2 billion on financial assets over the medium term. Of this amount, K2.9 billion or 0.4 percent of GDP has been allocated in 2025, K3.0 billion or 0.3 percent of GDP has been allocated in 2026 and K3.2 billion or 0.3 percent of GDP has been allocated in 2027. The allocations towards financial assets are meant to cater for empowerment funds for the Small and Medium Enterprises, the recapitalization of State-Owned Enterprises as well as to provide credit guarantees to enterprises to enable them access affordable financing for procurement of agriculture equipment which will enable them to build resilience against climate shocks.

Liabilities

135. Government will continue to dismantle domestic arrears in line with the Dismantling of Domestic Arrears Strategy. In this regard, a total of K23.0 billion has been allocated for liabilities over the medium term.

CHAPTER SIX

6.1 MEDIUM TERM FUNCTIONAL ALLOCATIONS

Overview of Strategy

136. The allocations by Functions of Government (COFOG) are a categorization of public expenditure in line with the purpose the expenditure intend to be achieved. Over the 2025 - 2027 medium term, Government spending will be aligned to policies and strategies outlined in the 8NDP in an effort to ensure that the nation achieves its development objectives through the implementation of planned programmes and projects. Therefore, resources under the classifications have been organized to encourage economic diversification in order to promote economic growth; protect and improve livelihoods through education, health and social protection programmes; build climate resilience through environmental protection programmes and to cater for the development of public services through housing and community amenities.

Functional Resource Allocation Priorities (2025 – 2027)

137. Over the medium term, Government intends to spend an average of 34.7 percent on General Public Services, 22.1 percent on Economic Affairs, 14.9 percent on Education and 11.7 percent on Health. The balance of 16.6 percent will go towards other public services such as Housing and Community Amenities, Environmental Protection, Social Protection as well as Public Order and Safety.

Table 6.1: 2025-2027 MTBP Allocations by Function of Government (As a Share of Total Budget)

Function	2024 Approved Budget	2025 projection	2026 projection	2027 projection	2025-2027 Average
General Public Services	33.1%	30.6%	37.5%	36.1%	34.7%
Defence	5.6%	4.7%	4.6%	4.6%	4.7%
Public Order and Safety	3.8%	3.5%	3.5%	3.5%	3.5%
Economic Affairs	22.3%	23.0%	21.0%	22.3%	22.1%
Environmental Protection	0.8%	0.8%	0.8%	0.8%	0.8%
Housing and Community Amenities	1.5%	1.9%	1.8%	1.8%	1.8%
Health	11.8%	12.0%	11.5%	11.5%	11.7%
Recreation, Culture and Religion	0.3%	0.3%	0.3%	0.3%	0.3%
Education	15.4%	15.4%	14.6%	14.5%	14.9%
Social Protection	5.4%	7.6%	4.4%	4.6%	5.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

General Public Services

138. Over the medium term, the Government projects to spend an average of K81.4 billion or 34.7 percent on General Public Services. The allocation towards this classification is meant to cater for activities such as servicing of the nation’s debt obligation, dismantling of arrears owed to suppliers of goods and services as well as to cater for programmes such as the Compensation Fund.

Economic Affairs

139. The Government will, over the medium term, spend an average of K51.5 billion or 22.1 percent on the Economic Affairs expenditure category. This allocation will cater for strategic reserves in order to enhance the nation’s food security, the development of electricity infrastructure in rural areas in order to increase the electricity access through the Rural Electrification Programme as well as empowerment programmes in order to increase access to affordable financing for Small and Medium Enterprises. The classification will also cater for Government’s fiscal decentralization agenda through the CDF which is aimed at developing local communities through actualization of community projects as well as through women and youth empowerment funds.

Education

140. Over the medium term, Government will spend an average of K34.6 billion or 14.9 percent of the projected expenditures on the education sector. The allocation under this classification is meant to cater for programmes such as the implementation of Governments free education policy through the

provision of primary school grants, the construction of new and on-going education infrastructure, recruitment of teachers and the implementation of a school feeding programme to improve the nutrition status of pupils which has the benefit of improving their concentration and academic performance. In addition, expenditures under this classification will also cater for skills development and training so as to provide individuals with the skills needed to improve their quality of life.

Health

141. Government will spend an average of K27.2 billion or 11.7 percent of the projected expenditures on the health sector. The allocation under this sector will cater the improved access to healthcare services which will reduce the incidences of diseases and subsequently improve overall wellbeing and productivity in the nation. The classification will also cater for the recruitment of medical personnel such as medical doctors and nurses, the procurement of drugs and medical equipment as well as the construction and completion of new and ongoing medical facilities in order to improve access to healthcare services.

Housing and Community Amenities

142. The allocation for Housing and Community Amenities is projected to average K4.3 billion or 1.8 percent of total expenditures over the medium term. The allocation under this classification will cater for water infrastructure. This will also include the construction, upgrading and rehabilitation of waterborne sanitation facilities in public places such as schools, health facilities, markets and bus stops.

Public Order and Safety

143. Over the medium term, Government will spend an average of K8.1 billion or 3.5 percent of total expenditures to maintain public order and safety. The allocations under this classification will cater for the recruitment of personnel in the security wings as well as the construction and upgrading of infrastructure in order to modernize the security wings.

Other Functions

144. The remaining functions such as Social Protection, Environmental Protection, Defence, Recreation, Culture and Religion will account for an average of K26.1 billion or 11.3 percent of total expenditure over the medium

term. The allocations under these categories will cater for the protection of livelihoods through relief cash programmes such as the Social Cash Transfer as well as programmes/projects that will enhance environmental protection and climate resilience.

ANNEX I : FISCAL FRAME												
	2024		2024*		2025		2026		2027		2025-2027	
	Approved Budget		Projected Outturn		Projection		Projection		Projection		Total	Average
	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	% of GDP	K'thousand	K'thousand
GROSS DOMESTIC PRODUCT	641,020,800	100.0%	656,885,700	100.0%	817,512,200	100.0%	908,840,000	100.0%	1,016,424,000	100.0%	2,742,776,200	914,258,733
TOTAL REVENUE AND GRANTS	144,548,825	22.5%	149,774,657	22.8%	177,635,480	21.7%	197,693,182	21.8%	222,899,587	21.9%	598,228,249	199,409,416
TOTAL DOMESTIC REVENUE	141,113,730	22.0%	142,024,928	21.6%	171,013,495	20.9%	190,909,965	21.0%	215,738,521	21.2%	577,661,981	192,553,994
Tax Revenue	114,832,255	17.9%	111,973,157	17.0%	136,657,125	16.7%	153,144,494	16.9%	174,130,203	17.1%	463,931,822	154,643,941
a. Income Taxes	61,322,018	9.57%	55,946,615	8.5%	69,200,589	8.5%	77,359,943	8.5%	88,955,802	8.8%	235,516,334	78,505,445
Company	25,680,488	4.01%	20,378,934	3.1%	23,659,140	2.9%	26,715,689	2.9%	33,083,933	3.3%	83,458,762	27,819,587
o/w Mining	13,785,664	2.15%	8,484,110	1.3%	9,744,817	1.2%	11,186,818	1.2%	15,690,048	1.5%	36,621,682	12,207,227
Non-Mining	11,894,824	1.86%	11,894,824	1.8%	13,914,323	1.7%	15,528,872	1.7%	17,393,885	1.7%	46,837,080	15,612,360
Pay As You earn (PAYE)	23,714,784	3.70%	23,714,784	3.6%	30,022,762	3.7%	32,080,303	3.5%	34,067,291	3.4%	96,170,356	32,056,785
Other Income tax - Withholding Tax	11,926,746	1.86%	11,852,897	1.8%	15,518,687	1.9%	18,563,951	2.0%	21,804,578	2.1%	55,887,216	18,629,072
b. Value Added Tax (VAT)	36,361,861	5.67%	39,303,106	6.0%	46,926,481	5.7%	52,536,802	5.8%	59,016,876	5.8%	158,480,159	52,826,720
Domestic Value-Added Tax (VAT)	13,520,907	2.11%	11,116,352	1.7%	15,499,584	1.9%	18,041,715	2.0%	21,496,804	2.1%	55,038,104	18,346,035
VAT on Imports	22,840,954	3.56%	28,186,753	4.3%	31,426,897	3.8%	34,495,087	3.8%	37,520,071	3.7%	103,442,055	34,480,685
c. Customs and Excise Duties	16,774,267	2.62%	16,296,081	2.5%	19,989,167	2.4%	22,668,050	2.5%	25,526,440	2.5%	68,183,657	22,727,886
Customs (Import Tariffs)	8,481,449	1.32%	7,791,383	1.2%	9,032,338	1.1%	9,914,161	1.1%	10,783,565	1.1%	29,730,064	9,910,021
Excise Duties	8,292,818	1.29%	8,504,698	1.3%	10,956,829	1.3%	12,753,889	1.4%	14,742,875	1.5%	38,453,593	12,817,864
o/w Fuel Levy	1,463,578	0.23%	1,665,367	0.3%	1,869,502	0.2%	1,978,944	0.2%	2,089,178	0.2%	5,937,624	1,979,208
Carbon	267,137	0.04%	232,883	0.0%	211,256	0.0%	245,905	0.0%	286,182	0.0%	743,344	247,781
Rural Electrification Fund	409,373	0.06%	475,142	0.1%	537,653	0.1%	625,730	0.1%	728,220	0.1%	1,891,514	630,505
Cement Levy	60,304	0.01%	56,648	0.0%	66,054	0.0%	69,921	0.0%	73,816	0.0%	209,791	69,930
d. Insurance Premium Levy	253,260	0.04%	304,996	0.0%	370,150	0.0%	391,819	0.0%	413,644	0.0%	1,175,613	391,817
e. Export Duties	120,849	0.02%	122,358	0.0%	170,738	0.0%	187,879	0.0%	217,441	0.0%	576,059	192,020
Non-Tax Revenue	26,281,476	4.1%	30,051,771	4.6%	34,356,370	4.2%	37,765,472	4.2%	41,608,318	4.1%	113,730,160	37,910,053
o/w Total User fees, fines and Charges	10,695,361	1.7%	10,393,496	1.6%	10,741,847	1.3%	12,220,677	1.3%	13,881,413	1.4%	36,843,937	12,281,312
Exceptional Revenues	1,308,849	0.2%	1,425,597	0.2%	1,425,597	0.0%	-	0.0%	-	0.0%	-	-
Interest from On-lending/Dividends	3,359,110	0.5%	6,528,952	1.0%	6,735,314	0.8%	7,129,601	0.8%	7,526,745	0.7%	21,391,661	7,130,554
Mineral Royalty	10,004,180	1.6%	10,780,059	1.6%	16,308,964	2.0%	17,798,235	2.0%	19,532,185	1.9%	53,639,384	17,879,795
Motor Vehicle Fees	209,511	0.0%	189,235	0.0%	201,402	0.0%	213,192	0.0%	225,068	0.0%	639,662	213,221
Tourism Levy	26,616	0.0%	26,616	0.0%	44,481	0.0%	47,085	0.0%	49,707	0.0%	141,273	47,091
Skills Development Levy	268,249	0.0%	298,216	0.0%	324,362	0.0%	356,681	0.0%	393,200	0.0%	1,074,242	358,801
GRANTS	3,435,095	0.5%	7,749,729	1.2%	6,621,985	0.81%	6,783,216	0.7%	7,161,066	0.7%	8,466,603	2,822,201
O/w Project Support	3,435,095	0.5%	7,749,729	1.2%	2,918,770	0.4%	2,421,572	0.3%	3,126,261	0.3%	8,466,603	2,822,201
TOTAL EXPENDITURE (Incl. Amortisation)	177,891,869	27.8%	205,917,296	31.3%	215,798,332	26.4%	237,454,638	26.1%	246,860,197	24.3%	700,113,168	233,371,056
TOTAL EXPENDITURE (Excl. Amortisation)	175,366,989	27.4%	190,763,439	29.0%	206,330,766	25.2%	221,661,968	24.4%	224,573,529	22.1%	652,566,264	217,522,088
o/w Domestically Financed	164,189,482	25.6%	175,938,425	26.8%	190,662,592	23.3%	210,241,934	23.1%	215,004,585	21.2%	615,909,111	205,303,037
Foreign Financed	11,177,506	1.7%	14,825,014	2.3%	15,668,174	1.9%	11,420,034	1.3%	9,568,944	0.9%	36,667,153	12,219,051
EXPENSES	143,718,463	22.4%	142,496,080	21.7%	168,804,924	20.6%	186,557,423	20.5%	191,398,996	18.8%	546,761,344	182,253,781
Personal Emoluments (PEs)	52,785,353	8.2%	50,870,998	7.7%	59,085,420	7.2%	65,071,560	7.2%	69,852,276	6.9%	194,009,257	64,669,752
O/w Basic PEs	44,498,311	6.9%	44,498,311	6.8%	52,301,786	6.4%	57,280,817	6.3%	62,344,291	6.1%	171,926,893	57,308,964
Constitutional Posts	236,686	0.0%	236,686	0.0%	242,570	0.0%	258,360	0.0%	272,570	0.0%	773,521	257,840
Net Recruitment	855,702	0.1%	285,234	0.0%	669,152	0.1%	1,155,402	0.1%	737,755	0.1%	2,562,309	854,103
Other Emoluments	2,241,567	0.3%	2,088,569	0.3%	2,612,822	0.3%	2,839,867	0.3%	2,850,058	0.3%	8,302,747	2,767,582
Public Service Pay Policy	4,411,555	0.7%	3,220,667	0.5%	3,166,085	0.4%	2,936,780	0.3%	3,544,110	0.3%	9,646,975	3,215,658
Contract Gratuity	84,532	0.0%	84,532	0.0%	92,985	0.0%	97,634	0.0%	103,492	0.0%	294,110	98,037
MPs Gratuity	457,000	0.1%	457,000	0.1%	-	0.0%	502,700	0.1%	-	0.0%	502,700	167,567
Use of Goods and Services	17,657,848	2.8%	12,876,650	2.0%	17,801,879	2.2%	18,584,307	2.0%	19,269,269	1.9%	55,655,454	18,551,818
Foreign Financed	841,966	0.1%	1,131,674	0.2%	875,631	0.1%	968,629	0.1%	1,250,504	0.1%	3,094,764	1,031,588
Ordinary UGS	15,270,595	2.4%	10,252,989	1.6%	15,137,634	1.9%	15,137,634	1.7%	15,894,516	1.6%	46,169,785	15,389,928
O/w Drugs & Medical Supplies	4,951,093	0.8%	3,951,093	0.6%	4,951,093	0.6%	5,198,647	0.6%	5,713,314	0.6%	15,863,054	5,287,685
Livestock & Wildlife	-	0.0%	460,032	0.1%	854,000	0.1%	-	0.0%	-	0.0%	854,000	284,667
Public Affairs and Summit Meetings	385,221	0.1%	385,221	0.1%	423,358	0.1%	444,526	0.1%	470,753	0.0%	1,338,636	446,212
Elections/Voter Registration/Delimitation	67,246	0.0%	67,246	0.0%	67,246	0.0%	67,609	0.0%	210,175	0.0%	948,030	316,010
Contingency	389,520	0.1%	389,520	0.1%	525,082	0.1%	551,337	0.1%	583,865	0.1%	1,660,284	553,428
Compensation Fund	703,300	0.1%	650,000	0.1%	772,927	0.1%	811,573	0.1%	859,456	0.1%	2,443,956	814,652
Interest Payments	36,392,386	5.7%	36,341,296	5.5%	44,531,318	5.4%	60,474,475	6.7%	56,741,993	5.6%	161,747,385	53,915,795
Domestic Debt	32,905,550	5.1%	28,641,296	4.4%	37,334,576	4.6%	49,222,638	5.4%	45,592,972	4.5%	132,460,190	44,153,397
External Debt	3,486,835	0.5%	7,700,000	1.2%	7,196,742	0.9%	11,251,837	1.2%	10,838,616	1.1%	29,287,195	9,762,398
Transfers	27,284,862	4.3%	27,629,122	4.2%	32,475,385	4.0%	30,203,460	3.3%	32,237,863	3.2%	94,916,708	31,638,903
Foreign Financed Grants	992,927	0.2%	1,334,580	0.2%	2,043,139	0.2%	1,452,943	0.2%	1,875,756	0.2%	5,371,839	1,790,613
Ordinary Grants	6,690,281	1.0%	6,690,281	1.0%	6,695,805	0.8%	6,695,805	0.7%	6,695,805	0.7%	20,087,416	6,695,805
Free Education Policy (School Grants)	1,863,034	0.3%	1,863,034	0.3%	2,142,489	0.3%	2,163,914	0.2%	2,163,905	0.2%	6,686,708	2,228,903
Cash For Work-Drought Response	-	0.0%	2,000,000	0.3%	2,000,000	0.2%	-	0.0%	-	0.0%	2,000,000	666,667
School Feeding Programme-Drought Response	111,741	0.0%	503,928	0.1%	784,375	0.1%	636,923	0.1%	700,615	0.1%	2,121,913	707,304
Local Government Equalisation Fund	1,449,071	0.2%	1,449,071	0.2%	1,449,071	0.2%	1,449,071	0.2%	1,534,567	0.2%	4,432,710	1,477,570
Constituency Development Fund(CDF)	4,779,160	0.7%	2,389,580	0.4%	5,252,297	0.6%	5,514,912	0.6%	5,600,292	0.6%	16,607,501	5,535,834
O/w Community Projects	2,880,421	0.4%	490,841	0.1%	3,165,582	0.4%	3,323,801	0.4%	3,519,969	0.3%	10,009,413	3,336,471
School & Skills Training Bursaries	942,908	0.1%	942,908	0.1%	1,036,255	0.1%	1,088,068	0.1%	1,152,264	0.1%	3,276,588	1,092,196
Youth & Women Empowerment Funds	955,832	0.1%	955,832	0.1%	1,050,459	0.1%	1,102,982	0.1%	1,168,058	0.1%	3,321,500	1,107,167
Zambia Revenue Authority (ZRA)	2,837,226	0.4%	2,837,226	0.4%	2,837,226	0.3%	2,979,087	0.3%	3,154,853	0.3%	8,971,167	2,990,389
Farmer Input Support Programme	8,561,421	1.3%	8,561,421	1.3%	9,270,982	1.1%	9,310,804	1.0%	10,055,669	1.0%	28,637,455	9,545,818
Social Benefits	9,598,014	1.5%	14,778,014	2.2%	14,910,922	1.8%	12,223,621	1.3%	13,297,997			

ANNEX II					
2025 - 2027 PERSONAL EMOLUMENTS EXPENDITURE CEILINGS (DOMESTIC BUDGET)					
2024 APPROVED BUDGET	HEAD	INSTITUTION	2025 PROJECTION	2026 PROJECTION	2027 PROJECTION
55,330,062	01	Office of the President - State House	59,285,588	79,507,023	83,879,909
		o/w Other Emoluments	417,292	787,198	830,494
30,562,739	02	Office of the Vice President	33,481,389	35,657,679	37,618,852
		o/w Other Emoluments	331,499	353,046	372,464
1,125,815,475	03	National Assembly	698,965,684	1,247,098,454	785,340,369
		o/w Other Emoluments	6,920,452	7,370,282	7,775,647
		MP's Gratuity		502,700,000	
92,174,338	05	Electoral Commission of Zambia	100,543,768	107,079,113	112,968,464
		o/w Other Emoluments	995,483	1,060,189	1,118,500
9,828,017	06	Civil Service Commission - Office of the President	10,323,516	11,174,807	11,789,421
		o/w Other Emoluments	100,344	110,642	116,727
110,052,464	07	Office of the Auditor General	119,021,195	137,291,105	144,842,116
		o/w Other Emoluments	1,069,221	1,359,318	1,434,080
106,098,543	08	Cabinet Office - Office of the President	120,578,583	144,410,101	152,352,656
		o/w Other Emoluments	1,028,030	1,429,803	1,508,442
8,362,112	09	Teaching Service Commission - Office of the President	9,307,953	10,093,232	10,648,360
		o/w Other Emoluments	90,289	99,933	105,429
13,757,694	10	Zambia Police Service Commission	15,374,354	17,050,768	17,988,560
		o/w Other Emoluments	145,202	168,819	178,105
2,280,415,256	11	Zambia Police - Ministry of Home Affairs & Internal Security	2,686,111,979	2,863,560,259	3,052,738,382
		o/w Other Emoluments	74,339,280	82,022,335	98,820,498
		O/w Plain Clothes allowances	12,320,000	13,305,600	14,370,048
12,849,324	12	Office of the Public Protector	14,613,413	18,384,241	19,395,374
		o/w Other Emoluments	115,441	182,022	192,033
53,003,769	14	Ministry of Mines and Minerals Development	67,274,191	79,593,450	83,971,090
		o/w Other Emoluments	583,696	788,054	831,397
116,339,909	15	Ministry of Home Affairs & Internal Security	156,912,397	174,037,797	183,609,875
		o/w Other Emoluments	1,481,782	1,723,147	1,817,920
101,411,211	16	Drug Enforcement Commission	127,720,965	146,151,269	154,189,589
		o/w Other Emoluments	1,159,557	1,447,042	1,526,630
1,303,069,204	17	Ministry of Foreign Affairs & International Cooperation	1,928,020,684	2,126,709,849	2,071,350,091
		o/w Other Emoluments	900,196	1,327,947	1,400,984
		O/w Overseas Allowances	1,818,638,983	1,992,587,222	1,929,850,719
584,132,945	18	Judiciary	643,216,615	685,025,695	722,702,108
		o/w Other Emoluments	5,570,358	5,932,431	6,258,715
		o/w Judges fuel	80,610,500	85,850,183	90,571,943
28,319,733	19	Disaster Management and Mitigation Unit	33,234,952	35,714,179	37,678,459
		o/w Other Emoluments	325,752	353,606	373,054
176,144,289	23	National Immigration Services - Ministry of Home Affairs and Internal Security	226,239,983	240,945,582	254,197,589
		Other Emoluments	2,240,000	2,385,600	2,516,808
10,879,236	25	Local Government Service Commission	11,481,392	12,407,945	13,090,382
		o/w Other Emoluments	111,808	122,851	129,608
37,128,351	26	Ministry of Information & Media	42,135,501	51,624,242	87,375,188
		o/w Other Emoluments	347,203	511,131	539,243
54,470,336	27	Public Service Management Division	70,663,730	83,132,042	87,704,305
		o/w Other Emoluments	617,995	823,090	868,359
3,179,267	28	Emoluments Commission- Office of the President	3,745,380	3,988,830	4,208,215
		o/w Other Emoluments	37,083	39,493	41,665
83,770,157	29	Ministry of Local Government & Rural Development	93,145,639	99,949,117	105,446,318
		o/w Other Emoluments	914,469	989,595	1,044,023
544,367,901	30	Zambia Correctional Service - Ministry of Home Affairs & Internal Security	640,566,251	682,203,057	719,724,226
		o/w Other Emoluments	6,342,240	6,754,486	7,125,982
57,654,589	31	Ministry of Justice	69,469,169	80,382,028	84,803,040
		o/w Other Emoluments	621,489	795,862	839,634
30,649,560	33	Ministry of Commerce, Trade and Industry	30,571,687	32,558,847	34,349,583
		o/w Other Emoluments	302,690	322,365	340,095
21,362,736	34	Human Rights Commission	23,302,472	24,817,133	26,182,075
		o/w Other Emoluments	230,718	245,714	259,228
42,806,836	35	Ministry of Small & Medium Enterprise Development	57,151,677	66,017,509	69,648,472
		o/w Other Emoluments	512,455	653,639	689,589
4,133,760	36	Zambia Correctional Service Commission	5,448,177	5,982,571	6,311,612
		o/w Other Emoluments	52,073	59,233	62,491
2,879,521,140	37	Ministry of Finance & National Planning	3,325,812,940	4,220,546,205	5,074,673,895
		o/w Other Emoluments	1,680,052	1,877,093	1,980,334
		Employers Share	1,933,818,703	2,721,359,323	3,687,940,142
		National Health Insurance Scheme	347,838,531	384,361,577	397,814,232
		Retirees & Separates Payroll	534,502,357	569,245,010	600,553,486
		Constitutional Posts	242,591,513	258,359,962	272,569,759
		Contract Gratuity	92,984,662	97,633,895	103,491,929
51,534,601	39	Smart Zambia Institute	57,973,886	66,978,001	70,661,791
		o/w Other Emoluments	519,716	663,149	699,622
33,588,855	44	Ministry of Labour and Social Security	35,691,695	38,011,656	40,102,297
		o/w Other Emoluments	353,383	376,353	397,052
47,365,262	45	Ministry of Community Development and Social Services	53,977,544	60,969,451	64,322,771
		o/w Other Emoluments	498,317	603,658	636,859
9,060,132,968	46	Ministry of Health	10,576,367,055	11,402,729,614	12,635,380,725
		o/w Other Emoluments	100,174,475	106,685,816	125,102,779
		Pending Recruitments	458,745,032		

72,190,012	51	Ministry of Transport and Logistics	81,097,395	88,793,120	93,676,742
		o/w Other Emoluments	777,810	879,140	927,492
28,179,888	52	Ministry of Water Development & Sanitation	31,177,247	35,416,890	117,318,747
		o/w Other Emoluments	285,741	350,662	369,949
85,774,883	53	Ministry of Green Economy & Environment	97,741,918	111,960,461	118,118,286
		o/w Other Emoluments	886,198	1,108,519	1,169,488
65,436,916	54	Ministry of Infrastructure, Housing & Urban Development	70,037,191	78,547,866	82,867,999
		o/w Other Emoluments	652,400	777,702	820,475
27,590,626	62	Ministry of Energy	27,841,994	29,651,723	31,282,568
		o/w Other Emoluments	275,663	293,581	309,728
25,479,840	66	Ministry of Technology & Science	31,765,843	33,830,623	35,691,307
		o/w Other Emoluments	314,513	334,957	353,379
272,179,842	68	Ministry of Tourism	299,834,559	322,968,475	340,731,741
		o/w Other Emoluments	2,930,873	3,197,708	3,373,582
31,207,123	76	Ministry of Youth, Sport & Arts	35,835,059	39,475,977	41,647,156
		o/w Other Emoluments	2,930,873	3,197,708	3,373,582
7,323,927,029	77	Ministry of Defence	8,434,581,855	8,998,039,599	9,490,240,388
		O/w Other Emoluments	83,379,471	89,064,243	93,962,776
		Peace Operations Allowances	225,180,000	231,660,000	238,950,000
946,858,456	78	Zambia Security Intelligence Services - Office of the President	1,150,247,024	1,225,013,081	1,292,388,800
		o/w Other Emoluments	11,388,584	12,128,842	12,795,929
17,152,230,421	80	Ministry of Education	20,173,751,211	21,983,898,817	23,679,722,855
		O/w Pending Recruitments	688,117,548		
		o/w Other Emoluments	192,927,066	205,467,325	227,639,657
57,172,727	85	Ministry of Lands and Natural Resources	63,885,254	71,126,223	75,038,165
		o/w Other Emoluments	600,508	704,220	742,952
374,892,928	86	Ministry of Fisheries and Livestock	411,095,686	437,816,906	461,896,836
		o/w Other Emoluments	4,070,254	4,334,821	4,573,236
107,311,902	87	Anti-Corruption Commission	121,942,197	134,053,863	141,426,825
		o/w Other Emoluments	1,163,956	1,327,266	1,400,266
64,533,052	88	Office of the President - Muchinga Province	67,877,528	73,315,754	77,348,120
		o/w Other Emoluments	661,416	725,899	765,823
693,248,829	89	Ministry of Agriculture	790,471,283	927,962,198	1,061,585,350
		o/w Other Emoluments	7,820,956	8,340,412	10,510,746
111,191,957	90	Office of the President - Lusaka Province	124,949,689	134,980,551	142,404,481
		o/w Other Emoluments	1,217,333	1,336,441	1,409,945
97,910,516	91	Office of the President - Copperbelt Province	120,332,335	128,153,936	135,202,403
		o/w Other Emoluments	1,191,409	1,268,851	1,338,638
93,886,693	92	Office of the President - Central Province	106,473,267	113,394,029	119,630,701
		o/w Other Emoluments	1,054,191	1,122,713	1,184,462
86,471,441	93	Office of the President - Northern Province	97,284,903	103,893,107	109,607,227
		o/w Other Emoluments	960,265	1,028,645	1,085,220
105,101,722	94	Office of the President - Western Province	115,986,415	123,525,532	130,319,436
		o/w Other Emoluments	1,148,380	1,223,025	1,290,291
94,868,525	95	Office of the President - Eastern Province	108,786,091	117,383,795	123,839,904
		o/w Other Emoluments	1,061,263	1,162,216	1,226,138
92,053,947	96	Office of the President - Luapula Province	100,635,740	108,595,032	114,567,758
		o/w Other Emoluments	981,693	1,075,198	1,134,334
84,682,302	97	Office of the President - North-Western Province	94,638,114	101,508,479	107,091,445
		o/w Other Emoluments	929,558	1,005,034	1,060,311
103,501,584	98	Office of the President - Southern Province	117,699,979	125,350,478	132,244,754
		o/w Other Emoluments	1,165,346	1,241,094	1,309,354
5,417,256,739	99	Constitutional and Statutory Expenditure	4,061,719,316	4,331,120,678	4,535,139,815
		o/w Public Service Pay Policy	3,166,084,934	2,936,780,479	3,544,110,021
		Other Emoluments	226,482,035	238,938,547	253,274,860
		Centralised Recruitments	669,152,347	1,155,401,652	737,754,935
52,785,352,539		TOTAL	59,085,420,499	65,071,560,043	69,852,275,972

2025 - 2027 NON-PERSONAL EMOLUMENTS EXPENDITURE CEILINGS (DOMESTIC BUDGET)					
2024 APPROVED BUDGET	HEAD	INSTITUTION	2025 PROJECTION	2026 PROJECTION	2027 PROJECTION
88,851,780	01	Office of the President - State House	42,560,045	76,237,841	76,237,841
		o/w Grant	462,800	462,800	462,800
		Other Programmes	42,097,245	75,775,041	75,775,041
129,313,545	02	Office of the Vice President	114,515,696	127,121,789	136,474,589
		o/w Grant	1,333,080	1,333,080	1,333,080
		Other Programmes	4,932,616	8,878,709	8,878,709
		Resettlement Services	15,000,000	16,200,000	17,496,000
		Vice President's Bureau	93,250,000	100,710,000	108,766,800
319,778,556	03	National Assembly	294,048,845	323,747,883	348,412,688
		o/w Other Programmes	8,576,570	15,437,826	15,437,826
		Sitting of the House and Committees	275,472,275	297,510,057	321,310,862
		Maintenance of Parliament Buildings	10,000,000	10,800,000	11,664,000
96,480,825	05	Electoral Commission of Zambia	74,555,050	679,379,091	218,945,009
		o/w Other Programmes	7,308,592	8,770,310	8,770,310
		Elections/Voter Registration/ Delimitation	67,246,458	670,608,781	210,174,699
12,046,386	06	Civil Service Commission - Office of the President	10,841,747	14,094,272	14,094,272
		o/w Other Programmes	10,841,747	14,094,272	14,094,272
129,812,400	07	Office of the Auditor General	90,890,600	140,790,580	143,131,205
		o/w Other Programmes	59,640,600	107,353,080	107,353,080
		Auditor General's Reports	31,250,000	33,437,500	35,778,125
528,632,996	08	Cabinet Office - Office of the President	481,227,965	526,407,020	553,930,028
		o/w Other Programmes	28,513,964	51,325,135	51,325,135
		Public Affairs and Summit Meetings	423,357,672	444,525,556	470,752,564
		Women Empowerment	15,000,000	16,200,000	17,496,000
		Grants	14,356,329	14,356,329	14,356,329
12,828,990	09	Teaching Service Commission	11,546,091	15,009,918	15,009,918
		o/w Other Programmes	11,546,091	15,009,918	15,009,918
11,172,034	10	Zambia Police Service Commission	10,054,831	13,071,280	13,071,280
		o/w Other Programmes	10,054,831	13,071,280	13,071,280
357,208,147	11	Zambia Police - Ministry of Home Affairs & Internal Security	335,273,151	351,080,911	351,904,303
		o/w Other Programmes	8,646,527	10,375,832	10,375,832
		Operations	138,990,304	138,990,304	138,990,304
		Infrastructure rehabilitation & construction	30,240,232	43,556,288	43,556,288
		Rations	131,925,973	131,925,973	131,925,973
		Utilities	15,940,115	15,940,115	15,940,115
		AIA	9,530,000	10,292,400	11,115,792
26,948,149	12	Office of the Public Protector	24,253,334	29,104,001	29,104,001
		o/w Other Programmes	24,253,334	29,104,001	29,104,001
382,275,826	14	Ministry of Mines and Minerals Development	349,091,288	377,152,048	402,679,095
		o/w Other Programmes	22,123,025	26,547,630	26,547,630
		o/w Appropriation-In-Aid (AIA)	4,950,000	5,346,000	5,773,680
		Grant	31,516,327	31,516,327	31,516,327
		O/w Mining Regulatory Commission	25,000,000	25,000,000	25,000,000
		Formalisation of Artisanal & Small Scale Mines	131,451,936	141,968,091	153,325,538
		Geological Mapping	164,000,000	177,120,000	191,289,600
432,433,716	15	Ministry of Home Affairs & Internal Security	344,714,995	365,118,422	378,097,124
		o/w Other Programmes	37,030,659	44,436,790	44,436,790
		o/w Appropriation-In-Aid (AIA)	12,218,885	13,196,395	14,252,107
		Operations	19,738,856	19,738,856	19,738,856
		Infrastructure Development	24,570,189	35,389,484	35,389,484
		Utilities	1,750,770	1,750,770	1,750,770
		INRIS project	217,800,000	219,978,000	232,956,702
		Grants	43,824,522	43,824,522	43,824,522
88,668,189	16	Drug Enforcement Commission	65,428,476	70,559,296	70,559,296
		O/w Other Programmes	17,102,734	22,233,554	22,233,554
		Operations	48,325,742	48,325,742	48,325,742
216,474,518	17	Ministry of Foreign Affairs & International Cooperation	177,025,080	222,168,037	232,968,037
		o/w Other Programmes	11,057,925	19,904,265	19,904,265
		Grant	1,706,661	1,706,661	1,706,661
		Infrastructure Development(Missions Abroad)	64,260,494	92,557,111	92,557,111
		Transportation of Diplomats	100,000,000	108,000,000	118,800,000
306,564,876	18	Judiciary	254,941,704	284,868,340	286,830,340
		o/w Other Programmes	21,672,551	26,007,061	26,007,061
		Court Circuiting	81,566,802	81,566,802	81,566,802
		Judges Rentals	45,420,164	45,420,164	45,420,164
		Court Fees	37,076,936	37,076,936	37,076,936
		Case Management System	5,000,000	6,540,000	8,502,000
		Court Infrastructure	54,621,420	78,673,545	78,673,545
		Grants	9,583,832	9,583,832	9,583,832
97,118,046	19	Disaster Management and Mitigation Unit	61,379,925	71,199,518	78,144,998
		o/w Other Programmes	43,679,925	48,047,918	48,047,918
		Drought Insurance Policy	17,700,000	23,151,600	30,097,080

17,221,773,867	21	Ministry of Finance - Loans and Investments	20,293,760,842	21,574,717,872	22,370,718,274
		Dismantling of Arrears	7,037,437,954	7,965,147,679	8,013,108,620
		<i>O/w Contractor Arrears</i>	<i>1,237,437,954</i>	<i>1,273,047,679</i>	<i>1,313,108,620</i>
		<i>Other Arrears</i>	<i>5,800,000,000</i>	<i>6,692,100,000</i>	<i>6,700,000,000</i>
		GRZ Roads	7,425,361,406	7,899,190,813	8,258,867,519
		<i>o/w Local Authorities' Roads</i>	<i>371,268,070</i>	<i>394,959,541</i>	<i>412,943,376</i>
		Trade & Investment Fund	50,000,000	51,000,000	66,300,000
		Financial Restructuring-PSMFC	150,000,000	153,000,000	198,900,000
		Recapitalisation	1,481,408,446	1,488,815,488	1,607,920,728
		Other Programmes	256,204,205	638,441,670	475,236,686
		Contributions, Subscriptions and Other Payments	502,724,042	542,941,965	570,089,064
		Provincial Aerodromes	700,721,345	721,742,985	764,325,821
		Infrastructure Development	453,603,485	653,344,315	854,387,667
		<i>o/w Border Infrastructure</i>	<i>113,400,871</i>	<i>130,668,863</i>	<i>170,877,533</i>
		<i>Health Posts Construction-Phase II</i>	<i>249,481,917</i>	<i>196,003,294</i>	<i>256,316,300</i>
		<i>Kasaba Bay</i>	<i>90,720,697</i>	<i>326,672,157</i>	<i>427,193,834</i>
		Timber Exchanges	70,000,000	75,600,000	83,160,000
		Livestock & Wildlife	854,000,000	-	-
		Development of the E-Payment System (GSB)	127,600,000	137,808,000	151,588,800
		Lusaka South Multi-Facility Economic Zone	75,000,000	81,000,000	89,100,000
		Zambia Credit Guarantee Scheme	1,059,699,959	1,112,684,957	1,178,333,369
		Liuwa NP	50,000,000	54,000,000	59,400,000
166,415,132	23	National Immigration Services - Ministry of Home Affairs and Internal Security	101,395,516	117,850,505	117,850,505
		<i>o/w Other Programmes</i>	<i>27,762,346</i>	<i>33,314,815</i>	<i>33,314,815</i>
		<i>o/w Appropriation-In-Aid (AIA)</i>	<i>15,840,000</i>	<i>17,107,200</i>	<i>18,817,920</i>
		Infrastructure Development	24,759,190	35,661,711	35,661,711
		Operations	47,975,101	47,975,101	47,975,101
		Utilities	898,879	898,879	898,879
12,999,168	25	Local Government Service Commission	11,699,251	15,209,027	15,209,027
		<i>o/w Other Programmes</i>	<i>11,699,251</i>	<i>15,209,027</i>	<i>15,209,027</i>
153,717,335	26	Ministry of Information & Media	123,973,891	141,648,581	152,421,581
		<i>o/w Other Programmes</i>	<i>9,617,588</i>	<i>17,311,658</i>	<i>17,311,658</i>
		<i>o/w Appropriation-In-Aid (AIA)</i>	<i>1,000,000</i>	<i>1,080,000</i>	<i>1,188,000</i>
		Infrastructure Development (Digital Migration)	10,584,081	15,244,701	15,244,701
		Surveillance Equipment-IBA	46,500,000	50,220,000	57,753,000
		ZANIS	20,000,000	21,600,000	24,840,000
		Grants/Other Payments	37,272,222	37,272,222	37,272,222
25,081,530	27	Public Service Management Division	19,325,716	32,593,933	32,593,933
		<i>o/w Other Programmes</i>	<i>16,585,272</i>	<i>29,853,489</i>	<i>29,853,489</i>
		Grants/Other Payments	2,740,444	2,740,444	2,740,444
28,440,168	28	Emoluments Commission- Office of the President	25,596,151	33,274,997	33,274,997
		<i>O/w Other Programmes</i>	<i>25,596,151</i>	<i>33,274,997</i>	<i>33,274,997</i>
7,010,442,379	29	Ministry of Local Government & Rural Development	9,430,865,732	7,756,646,412	8,210,031,429
		<i>o/w Constituency Development Fund</i>	<i>5,252,297,002</i>	<i>5,514,911,852</i>	<i>5,840,291,651</i>
		<i>O/w Community projects</i>	<i>3,165,582,253</i>	<i>3,323,861,365</i>	<i>3,519,969,186</i>
		<i>School & Skills Development Bursaries</i>	<i>1,036,255,349</i>	<i>1,088,068,117</i>	<i>1,152,264,135</i>
		<i>Youth & Empowerment Funds</i>	<i>1,050,459,400</i>	<i>1,102,982,370</i>	<i>1,168,058,330</i>
		Local Government Equalisation Fund	1,449,071,480	1,449,071,480	1,534,566,697
		Other Programmes	54,756,921	60,232,614	60,232,614
		Financing Gap-LASF	400,000,000	420,000,000	453,600,000
		Cash For Work Programme	2,000,000,000		
		Infrastructure Development	75,600,581	108,890,719	108,890,719
		<i>O/w Rural Infrastructure</i>	<i>30,240,232</i>	<i>43,556,288</i>	<i>43,556,288</i>
		<i>Construction of Chief's Palaces</i>	<i>45,360,349</i>	<i>65,334,431</i>	<i>65,334,431</i>
		Grants	144,139,748	144,139,748	144,139,748
		<i>O/w Grants in lieu of Rates</i>	<i>42,514,718</i>	<i>42,514,718</i>	<i>42,514,718</i>
		Markets and Bus Stations	55,000,000	59,400,000	68,310,000
638,971,019	30	Zambia Correctional Service - Ministry of Home Affairs & Internal Security	590,272,458	640,767,327	668,307,327
		<i>o/w Other Programmes</i>	<i>17,564,124</i>	<i>22,833,361</i>	<i>22,833,361</i>
		Operations	165,694,559	165,694,559	165,694,559
		Rations	156,433,224	156,433,224	156,433,224
		Petauke Milling Plant	170,000,000	183,600,000	211,140,000
		Utilities	8,760,000	8,760,000	8,760,000
		Prison Infrastructure	71,820,552	103,446,183	103,446,183
1,122,663,255	31	Ministry of Justice	1,160,499,041	1,205,701,013	1,254,018,122
		<i>o/w Compensation and Awards</i>	<i>772,926,700</i>	<i>811,573,035</i>	<i>859,455,844</i>
		Grant & Payments	351,778,188	351,778,188	351,778,188
		Other Programmes	30,767,534	36,921,041	36,921,041
		Court Operations	5,026,619	5,428,749	5,863,048
396,374,248	33	Ministry of Commerce Trade and Industry	370,276,171	373,755,915	373,755,915
		<i>o/w Other Programmes</i>	<i>17,398,718</i>	<i>20,878,462</i>	<i>20,878,462</i>
		Grants	352,877,453	352,877,453	352,877,453
		<i>o/w AIA- PACRA</i>	<i>75,757,066</i>	<i>75,757,066</i>	<i>75,757,066</i>
		<i>AIA - ZMA</i>	<i>54,157,791</i>	<i>54,157,791</i>	<i>54,157,791</i>
		<i>AIA - ZABS</i>	<i>42,397,175</i>	<i>42,397,175</i>	<i>42,397,175</i>
		<i>AIA - ZCSA</i>	<i>61,332,791</i>	<i>61,332,791</i>	<i>61,332,791</i>
		<i>AIA - CCPC</i>	<i>49,829,722</i>	<i>49,829,722</i>	<i>49,829,722</i>
19,359,571	34	Human Rights Commission	17,423,614	22,650,698	22,650,698
		<i>o/w Other Programmes</i>	<i>17,423,614</i>	<i>22,650,698</i>	<i>22,650,698</i>

492,892,142	35	Ministry of Small & Medium Enterprise Development	466,700,640	489,787,786	514,065,976
		o/w Other Programmes	17,460,790	20,952,948	20,952,948
		Citizens Economic Empowerment Fund	391,899,758	411,494,745	435,772,935
		Grants	57,340,093	57,340,093	57,340,093
10,652,986	36	Zambia Correctional Service Commission	9,587,687	12,463,994	12,463,994
		o/w Other Programmes	9,587,687	12,463,994	12,463,994
6,975,676,973	37	Ministry of Finance & National Planning	7,447,197,552	7,849,009,083	8,385,711,072
		O/w Pension Funds	4,172,921,174	4,381,567,233	4,732,092,611
		o/w Financing Gap	3,748,975,984	3,936,424,783	4,251,338,766
		Public Service Pension Fund	423,945,190	445,142,450	480,753,845
		Zambia Revenue Authority - Grant	2,837,226,028	2,979,087,329	3,154,853,482
		Grants	264,477,868	264,477,868	264,477,868
		o/w National Authorising Office	36,853,397	36,853,397	36,853,397
		National Statistical Systems	32,460,000	35,056,800	37,861,344
		Other Programmes	52,081,074	93,745,933	93,745,933
		Bank Charges	20,000,000	21,600,000	23,328,000
		SAP Licenses	40,840,000	44,107,200	47,635,776
		Special Audits	9,720,000	10,497,600	11,337,408
		Accountable Documents	17,471,408	18,869,121	20,378,650
407,395,829	39	Smart Zambia Institute	377,346,907	407,302,568	437,491,160
		o/w Grants	7,909,292	7,909,292	7,909,292
		Other Programmes	20,032,615	22,035,876	22,035,876
		GWAN Connectivity	75,000,000	81,000,000	87,480,000
		Digital Transformation Centres	14,000,000	15,120,000	16,329,600
		Public Sector Cyber Security	16,000,000	17,280,000	18,662,400
		Smart Care project	120,000,000	129,600,000	139,968,000
		Internet Connectivity	42,100,000	45,468,000	49,105,440
		Microsoft Enterprise Agreement	82,305,000	88,889,400	96,000,552
66,125,469	44	Ministry of Labour and Social Security	54,172,088	59,612,704	60,390,304
		o/w Other Programmes	14,082,472	15,490,719	15,490,719
		Labour Inspections & Survey	7,500,000	8,100,000	8,748,000
		Grants	23,567,359	23,567,359	23,567,359
		AIA	1,500,000	1,620,000	1,749,600
		Infrastructure Development	7,522,258	10,834,627	10,834,627
4,222,812,865	45	Ministry of Community Development and Social Services	8,670,408,516	5,313,500,419	5,786,762,160
		o/w Social Cash Transfer	7,349,237,220	3,927,470,247	4,320,217,272
		Food Security Pack	1,206,855,784	1,267,198,573	1,341,963,289
		o/w Arrears and Administrative Costs	100,000,000	105,000,000	110,000,000
		Inputs	1,106,855,784	1,162,198,573	1,231,963,289
		Grants	79,154,641	79,154,641	79,154,641
		Child protection programme	20,000,000	23,000,000	28,750,000
		Other Programmes	15,160,871	16,676,958	16,676,958
7,603,207,782	46	Ministry of Health	7,425,024,265	8,445,906,658	8,773,253,402
		o/w Drugs and Medical Supplies	4,951,092,794	5,198,647,434	5,713,313,530
		Operations for Hospitals	962,002,658	962,002,658	962,002,658
		Grants	218,780,591	218,780,591	218,780,591
		Medical Equipment	718,205,518	1,335,605,184	1,134,461,832
		Infrastructure Development	298,622,294	430,118,341	430,118,341
		Other Programmes	116,320,410	127,952,451	127,952,451
		Specialised Treatment	160,000,000	172,800,000	186,624,000
432,567,046	51	Ministry of Transport & Logistics	415,492,012	459,854,969	463,420,611
		O/w Other Programmes	14,138,566	16,966,279	16,966,279
		Infrastructure Development	86,827,267	125,060,991	125,060,991
		Walvis Bay	30,000,000	32,400,000	34,992,000
		Appropriation in Aid	11,269,000	12,170,520	13,144,162
		Grants	273,257,179	273,257,179	273,257,179
		o/w AIA - RTSA	143,215,672	143,215,672	143,215,672
		AIA - Civil Aviation	84,608,835	84,608,835	84,608,835
1,182,691,490	52	Ministry of Water Development & Sanitation	1,607,798,002	1,613,129,140	1,702,168,280
		o/w Other Programmes	19,117,542	22,941,050	22,941,050
		Infrastructure Development (Water & Sanitation Projects)	1,507,630,322	1,509,137,952	1,598,177,091
		Grants	81,050,138	81,050,138	81,050,138
		o/w - WARMA	18,562,930	18,562,930	18,562,930
239,767,782	53	Ministry of Green Economy & Environment	220,072,336	224,056,538	225,523,332
		Other Programmes	13,130,297	15,756,357	15,756,357
		Appropriation in Aid	4,976,780	5,374,922	5,804,916
		Forestry Development Fund	12,000,000	12,960,000	13,996,800
		Grants	189,965,259	189,965,259	189,965,259
		o/w AIA - ZEMA	109,748,407	109,748,407	109,748,407
596,932,322	54	Ministry of Infrastructure, Housing & Urban Development	552,467,127	690,667,706	697,005,162
		o/w Grants	144,514,519	144,514,519	144,514,519
		Other Programmes	62,440,333	74,928,400	74,928,400
		Appropriation in Aid	1,470,000	1,587,600	1,714,608
		Infrastructure Development	272,162,091	392,006,589	392,006,589
		Public Infrastructure Maintenance Fund	71,880,184	77,630,599	83,841,047
821,609,043	62	Ministry of Energy	939,772,791	1,042,806,586	1,162,059,566
		o/w Rural Electrification	537,563,111	625,730,380	728,220,020
		Fuel Depots	270,594,675	284,124,409	300,887,749
		Other Programmes	6,683,960	8,020,752	8,020,752
		Grants	124,931,045	124,931,045	124,931,045
		o/w AIA - ERB	90,647,014	90,647,014	90,647,014

875,743,336	66	Ministry of Technology & Science	929,421,335	1,012,950,663	1,054,654,900
		o/w Grants	435,130,600	435,130,600	435,130,600
		o/w AIA - ZICTA	156,283,181	156,283,181	156,283,181
		Skills Development Fund	324,361,629	356,680,912	393,199,763
		TEVET Learning Equipment	64,260,494	92,557,111	92,557,111
		Research & Innovation Fund	60,016,043	64,817,326	70,002,713
		Other Programmes	5,848,863	6,433,750	6,433,750
		Infrastructure Development	39,803,706	57,330,964	57,330,964
497,316,785	68	Ministry of Tourism	457,019,603	494,038,621	514,654,337
		o/w Tourism Levy	44,480,760	47,084,676	49,707,461
		Other Programmes	88,774,904	106,529,885	106,529,885
		AIA- Tourism	1,405,000	1,517,400	1,638,792
		Department of National Parks	54,600,000	58,968,000	63,685,440
		Community Resource Boards Revenue	55,521,556	59,963,280	64,760,343
		Tourism Marketing-ZTA	50,000,000	54,000,000	58,320,000
		Tourism Infrastructure	102,729,960	110,948,357	119,824,225
		Grants & Payments	115,512,422	115,512,422	115,512,422
		o/w AIA- ZTA	32,065,262	32,065,262	32,065,262
236,807,485	76	Ministry of Youth, Sport & Arts	227,721,449	260,041,490	270,491,570
		o/w Grants & Payments	47,576,567	47,576,567	47,576,567
		Other Programmes	10,054,505	11,059,955	11,059,955
		Support to the other Sports	21,400,000	23,112,000	24,960,960
		Support to the National Team	69,550,000	75,114,000	81,123,120
		Infrastructure Development	49,140,378	70,778,967	70,778,967
		Sporting Equipment	30,000,000	32,400,000	34,992,000
1,808,002,176	77	Ministry of Defence	1,806,798,387	1,886,568,865	1,924,414,417
		o/w Rations	488,310,257	488,310,257	488,310,257
		Other Programmes	43,516,885	52,220,262	52,220,262
		Operations	252,487,150	252,487,150	252,487,150
		Rural Roads Connectivity	270,835,610	284,377,391	301,155,657
		ZNS Production Unit	75,000,000	81,000,000	87,480,000
		Aircraft Fleet Management & Spares	306,600,000	331,128,000	316,558,181
		Recapitalisation of MECCO	33,000,000	35,640,000	38,491,200
		VVIP Movements	40,050,499	43,254,539	46,714,902
		Land & Border Defence Services	182,216,000	196,793,280	212,536,742
		Water Reticulation system	82,200,000	88,776,000	95,878,080
		Grants & Payments	17,539,521	17,539,521	17,539,521
		Utilities	15,042,465	15,042,465	15,042,465
684,114,224	78	Zambia Security Intelligence Services - Office of the President	671,779,289	729,979,426	729,979,426
		o/w Grants & Payments	47,578,603	47,578,603	47,578,603
		Operations	333,199,999	333,199,999	333,199,999
		Other Programmes	291,000,687	349,200,824	349,200,824
4,869,305,267	80	Ministry of Education	5,772,117,681	5,671,528,574	5,955,759,445
		o/w Grants	4,943,757,549	4,817,729,853	5,097,813,524
		o/w School Grants	2,142,489,105	2,163,913,996	2,380,305,395
		School Feeding Programme	784,375,301	636,922,714	700,614,985
		Student Loans and Scholarships Fund	1,234,472,290	1,234,472,290	1,234,472,290
		Other Programmes	61,360,808	67,496,889	67,496,889
		School Census Survey	5,200,000	5,616,000	6,065,280
		Education Standards	42,800,000	46,224,000	49,921,920
		Infrastructure Development	718,999,324	734,461,832	734,461,832
209,903,108	85	Ministry of Lands and Natural Resources	191,601,243	206,249,492	219,434,132
		o/w Grants	26,800,000	26,800,000	26,800,000
		Border Reaffirmation	21,600,000	23,328,000	25,194,240
		Systematic Land Registration	44,000,000	47,520,000	51,321,600
		National Land Titling Programme	26,000,000	28,080,000	30,326,400
		Other Programmes	12,201,243	14,641,492	14,641,492
		AIA - Revenue Mobilisation Activities	5,800,000	6,264,000	6,765,120
		Construction of Lands Deeds Registry	61,000,000	65,880,000	71,150,400
607,483,003	86	Ministry of Fisheries and Livestock	579,690,517	702,962,775	726,333,788
		o/w Grants	28,155,804	28,155,804	28,155,804
		Vaccine Production Plant	150,000,000	162,000,000	174,960,000
		Animal Disease Control	120,497,833	130,137,660	140,548,672
		Other Programmes	92,035,428	110,442,514	110,442,514
		o/w District Fisheries & Livestock Coordinating Offices	50,223,653	54,241,545	58,580,869
		AIA - Revenue Mobilisation Activities	4,900,000	5,292,000	5,715,360
		Infrastructure Development	189,001,452	272,226,798	272,226,798
73,492,786	87	Anti-Corruption Commission	57,944,260	72,800,499	72,800,499
		o/w Other Programmes	49,520,797	64,377,036	64,377,036
		Operations	8,423,463	8,423,463	8,423,463
39,438,463	88	Office of the President - Muchinga Province	25,623,078	38,448,924	38,872,284
		o/w Other Programmes	20,723,078	33,156,924	33,156,924
		AIA - District Lands, Forestry and Survey	4,900,000	5,292,000	5,715,360
11,418,290,377	89	Ministry of Agriculture	12,520,587,778	12,778,586,185	13,637,319,308
		o/w Farmer Input Support Programme	9,270,982,106	9,310,804,344	10,055,668,691
		Strategic Food Reserve	2,366,000,000	2,380,000,000	2,450,000,000
		Extension Service Delivery	105,870,820	114,340,485	120,945,408
		Irrigation Development	85,000,000	73,522,907	110,686,759
		Grants & Payments	106,524,912	106,524,912	106,524,912
		Other Programmes	211,987,065	254,384,478	254,384,478
		o/w District Agric. Coordinating Offices	59,086,651	63,813,583	68,918,670
		AIA - Head Quarters & Provinces	5,700,000	6,156,000	6,648,480
		Farm Blocks/ZAMGRO	374,222,875	539,009,060	539,109,060

40,076,828	90	Office of the President - Lusaka Province	26,331,704	39,159,437	39,653,128
		o/w Other Programmes	20,617,687	32,988,299	32,988,299
		AIA - District Lands, Forestry and Survey	5,714,017	6,171,138	6,664,829
32,122,712	91	Office of the President - Copperbelt Province	21,278,035	31,548,052	31,947,392
		o/w Other Programmes	16,500,427	26,400,684	26,400,684
		Grants	155,608	155,608	155,608
		AIA - District Lands, Forestry and Survey	4,622,000	4,991,760	5,391,101
33,924,112	92	Office of the President - Central Province	22,033,927	33,070,986	33,433,749
		o/w Other Programmes	17,835,277	28,536,444	28,536,444
		AIA - District Lands, Forestry and Survey	4,198,650	4,534,542	4,897,305
34,647,462	93	Office of the President - Northern Province	22,637,277	33,816,204	34,215,544
		o/w Other Programmes	18,015,277	28,824,444	28,824,444
		AIA - District Lands, Forestry and Survey	4,622,000	4,991,760	5,391,101
34,110,160	94	Office of the President - Western Province	23,129,303	33,471,800	33,968,303
		Other Programmes	16,471,286	26,354,057	26,354,057
		Grants	911,450	911,450	911,450
		AIA - Lands & Natural Resources	5,746,567	6,206,293	6,702,796
36,650,463	95	Office of the President - Eastern Province	23,950,278	35,772,444	36,195,804
		o/w Other Programmes	19,050,278	30,480,444	30,480,444
		AIA - District Lands, Forestry and Survey	4,900,000	5,292,000	5,715,360
33,359,905	96	Office of the President - Luapula Province	21,974,754	32,588,023	32,983,987
		o/w Grants	314,111	314,111	314,111
		Other Programmes	17,077,727	27,324,363	27,324,363
		AIA - District Lands, Forestry and Survey	4,582,916	4,949,549	5,345,513
36,235,488	97	Office of the President - North-Western Province	23,745,293	35,387,268	35,820,132
		o/w Other Programmes	18,735,293	29,976,468	29,976,468
		AIA - District Lands, Forestry and Survey	5,010,000	5,410,800	5,843,664
33,819,710	98	Office of the President - Southern Province	21,909,526	32,952,232	33,301,655
		o/w Other Programmes	17,865,276	28,584,442	28,584,442
		AIA - District Lands, Forestry and Survey	4,044,250	4,367,790	4,717,213
39,306,785,592	99	Constitutional and Statutory Expenditure	54,523,966,055	76,818,481,885	79,612,125,853
		o/w Domestic Debt - Interest Including Amortisation	37,334,576,116	49,222,637,598	45,902,976,361
		External Debt Interest and Amortisation	16,664,307,557	27,044,507,786	33,125,284,137
		Contingency Vote	525,082,382	551,336,501	583,865,355
114,026,807,822		TOTAL	141,044,737,903	163,190,428,524	169,889,100,504

2025-2027 MEDIUM-TERM BUDGET PLAN					
2025 DOMESTIC BUDGET AND 2025-2027 INDICATIVE EXPENDITURE ALLOCATIONS					
2024 APPROVED BUDGET	HEAD	INSTITUTION	2025 PROJECTION	2026 PROJECTION	2027 PROJECTION
144,181,842	01	Office of the President - State House	101,845,633	155,744,864	160,117,750
159,876,284	02	Office of the Vice President	147,997,085	162,779,469	174,093,441
1,445,594,031	03	National Assembly	993,014,530	1,570,846,337	1,133,753,057
188,655,163	05	Electoral Commission of Zambia	175,098,818	786,458,204	331,913,473
21,874,403	06	Civil Service Commission - Office of the President	21,165,263	25,269,078	25,883,693
239,864,864	07	Office of the Auditor General	209,911,795	278,081,685	287,973,321
634,731,539	08	Cabinet Office - Office of the President	601,806,548	670,817,121	706,282,684
21,191,102	09	Teaching Service Commission - Office of the President	20,854,044	25,103,150	25,658,278
24,929,728	10	Zambia Police Service Commission	25,429,185	30,122,047	31,059,840
2,637,623,403	11	Zambia Police - Ministry of Home Affairs & Internal Security	3,021,385,130	3,214,641,171	3,404,642,686
39,797,473	12	Office of the Public Protector	38,866,747	47,488,242	48,499,375
435,279,595	14	Ministry of Mines and Minerals Development	416,365,479	456,745,498	486,650,186
548,773,625	15	Ministry of Home Affairs & Internal Security	501,627,392	539,156,219	561,707,000
190,079,400	16	Drug Enforcement Commission	193,149,441	216,710,565	224,748,885
1,519,543,722	17	Ministry of Foreign Affairs & International Cooperation	2,105,045,764	2,348,877,886	2,304,318,128
890,697,821	18	Judiciary	898,158,320	969,894,035	1,009,532,448
125,437,779	19	Disaster Management and Mitigation Unit	94,614,878	106,913,697	115,823,457
17,221,773,867	21	Loans and Investment - Ministry of Finance & National Planning	20,293,760,842	21,574,717,872	22,370,718,274
342,559,421	23	National Immigration Services - Ministry of Home Affairs and Internal Security	327,635,499	358,796,087	372,048,094
23,878,404	25	Local Government Service Commission	23,180,644	27,616,972	28,299,409
190,845,686	26	Ministry of Information & Media	166,109,392	193,272,823	239,796,769
79,551,866	27	Public Service Management Division	89,989,446	115,725,975	120,298,237
31,619,435	28	Emoluments Commission- Office of the President	29,341,531	37,263,826	37,483,212
7,094,212,536	29	Ministry of Local Government and Rural Development	9,524,011,371	7,856,595,529	8,315,477,747
1,183,338,920	30	Zambia Correctional Service - Ministry of Home Affairs & Internal Security	1,230,838,710	1,322,970,384	1,388,031,553
1,180,317,844	31	Ministry of Justice	1,229,968,210	1,286,083,041	1,338,821,162
427,023,808	33	Ministry of Commerce, Trade and Industry	400,847,858	406,314,761	408,105,498
40,722,307	34	Human Rights Commission	40,726,086	47,467,831	48,832,774
535,698,978	35	Ministry of Small & Medium Enterprise Development	523,852,317	555,805,295	583,714,448
14,786,746	36	Zambia Correctional Service Commission	15,035,864	18,446,564	18,775,606
9,855,198,113	37	Ministry of Finance & National Planning	10,773,010,492	12,069,555,289	13,460,384,967
458,930,430	39	Smart Zambia Institute	435,320,793	474,280,569	508,152,951
99,714,324	44	Ministry of Labour and Social Security	89,863,784	97,624,360	100,492,601
4,270,178,127	45	Ministry of Community Development and Social Services	8,724,386,060	5,374,469,870	5,851,084,930
16,663,340,750	46	Ministry of Health	18,001,391,320	19,848,636,272	21,408,634,127
504,757,058	51	Ministry of Transport and Logistics	496,589,407	548,648,089	557,097,353
1,210,871,378	52	Ministry of Water Development and Sanitation	1,638,975,249	1,648,546,031	1,819,487,027
325,542,665	53	Ministry of Green Economy & Environment	317,814,254	336,016,999	343,641,618
662,369,238	54	Ministry of Infrastructure, Housing & Urban Development	622,504,318	769,215,572	779,873,161
849,199,669	62	Ministry of Energy	967,614,785	1,072,458,309	1,193,342,134
901,223,176	66	Ministry of Technology & Science	961,187,178	1,046,781,286	1,090,346,207
769,496,627	68	Ministry of Tourism	756,854,162	817,007,096	855,386,078
268,014,608	76	Ministry of Youth, Sport and Arts	263,556,508	299,517,467	312,138,726
9,131,929,205	77	Ministry of Defence	10,241,380,242	10,884,608,463	11,414,654,806
1,630,972,680	78	Zambia Security Intelligence Services - Office of the President	1,822,026,313	1,954,992,507	2,022,368,226
22,021,535,688	80	Ministry of Education	25,945,868,892	27,655,427,391	29,635,482,300
267,075,835	85	Ministry of Lands and Natural Resources	255,486,497	277,375,715	294,472,297
982,375,931	86	Ministry of Fisheries and Livestock	990,786,203	1,140,779,681	1,188,230,623
180,804,688	87	Anti-Corruption Commission	179,886,457	206,854,362	214,227,324
103,971,515	88	Office of the President - Muchinga Province	93,500,606	111,764,678	116,220,405
12,111,539,206	89	Ministry of Agriculture	13,311,059,061	13,706,548,383	14,698,904,658
151,268,785	90	Office of the President - Lusaka Province	151,281,393	174,139,988	182,057,609
130,033,228	91	Office of the President - Copperbelt Province	141,610,370	159,701,988	167,149,795
127,810,805	92	Office of the President - Central Province	128,507,194	146,465,015	153,064,450
121,118,903	93	Office of the President - Northern Province	119,922,180	137,709,310	143,822,772
139,211,882	94	Office of the President - Western Province	139,115,718	156,997,331	164,287,739
131,518,988	95	Office of the President - Eastern Province	132,736,369	153,156,239	160,035,708
125,413,852	96	Office of the President - Luapula Province	122,610,494	141,183,055	147,551,745
120,917,790	97	Office of the President - North-Western Province	118,383,407	136,895,748	142,911,578
137,321,294	98	Office of the President - Southern Province	139,609,505	158,302,710	165,546,409
44,724,042,331	99	Constitutional and Statutory Expenditure	58,585,685,371	81,149,602,564	84,147,265,668
166,812,160,361		TOTAL	200,130,158,402	228,261,988,567	239,741,376,476