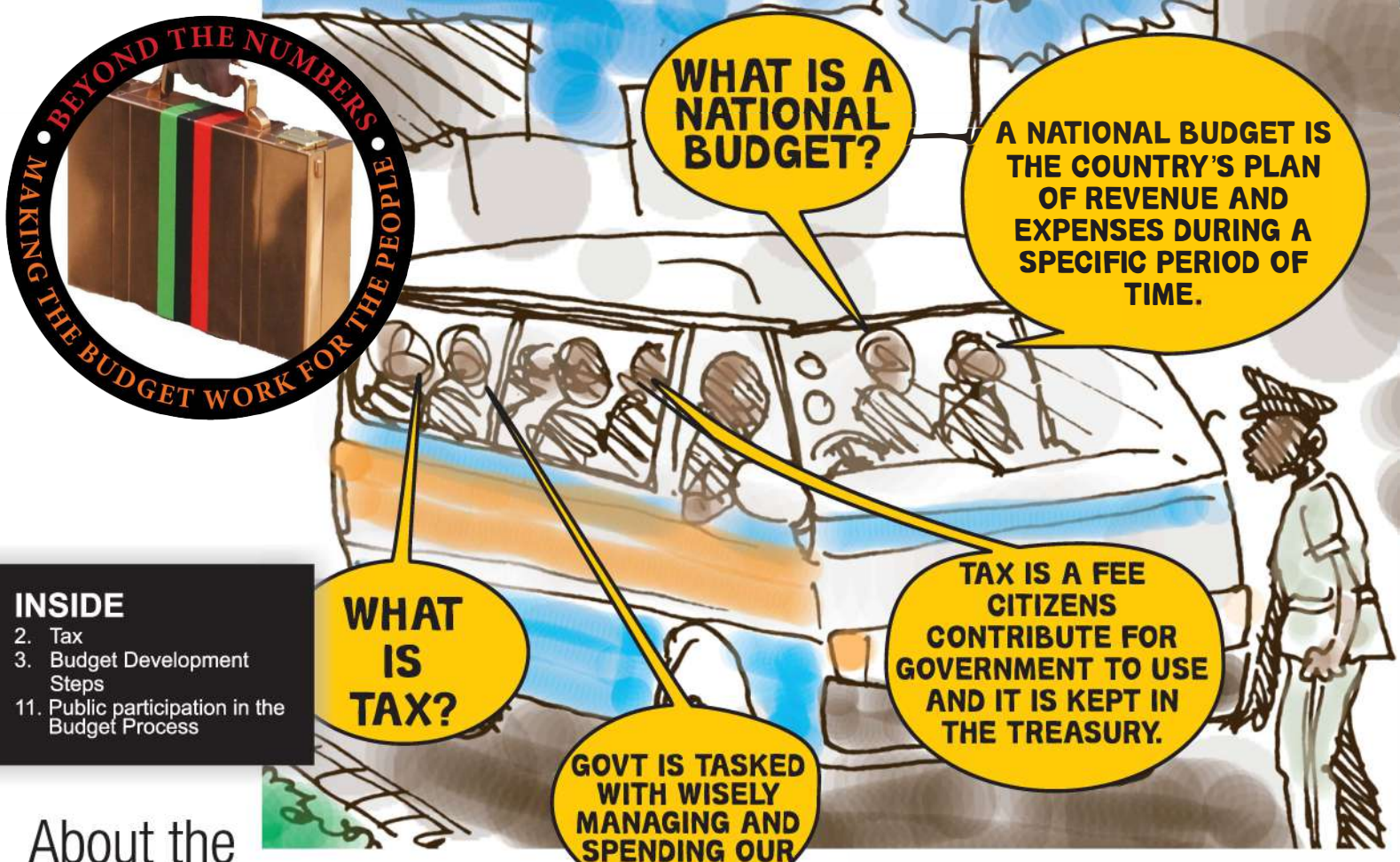


INSIDE

2. Tax
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About the **Zambian Budget** & Budget Making **STEPS**

Zambia Council for Social Development

NGOCC

OXFAM



TAX

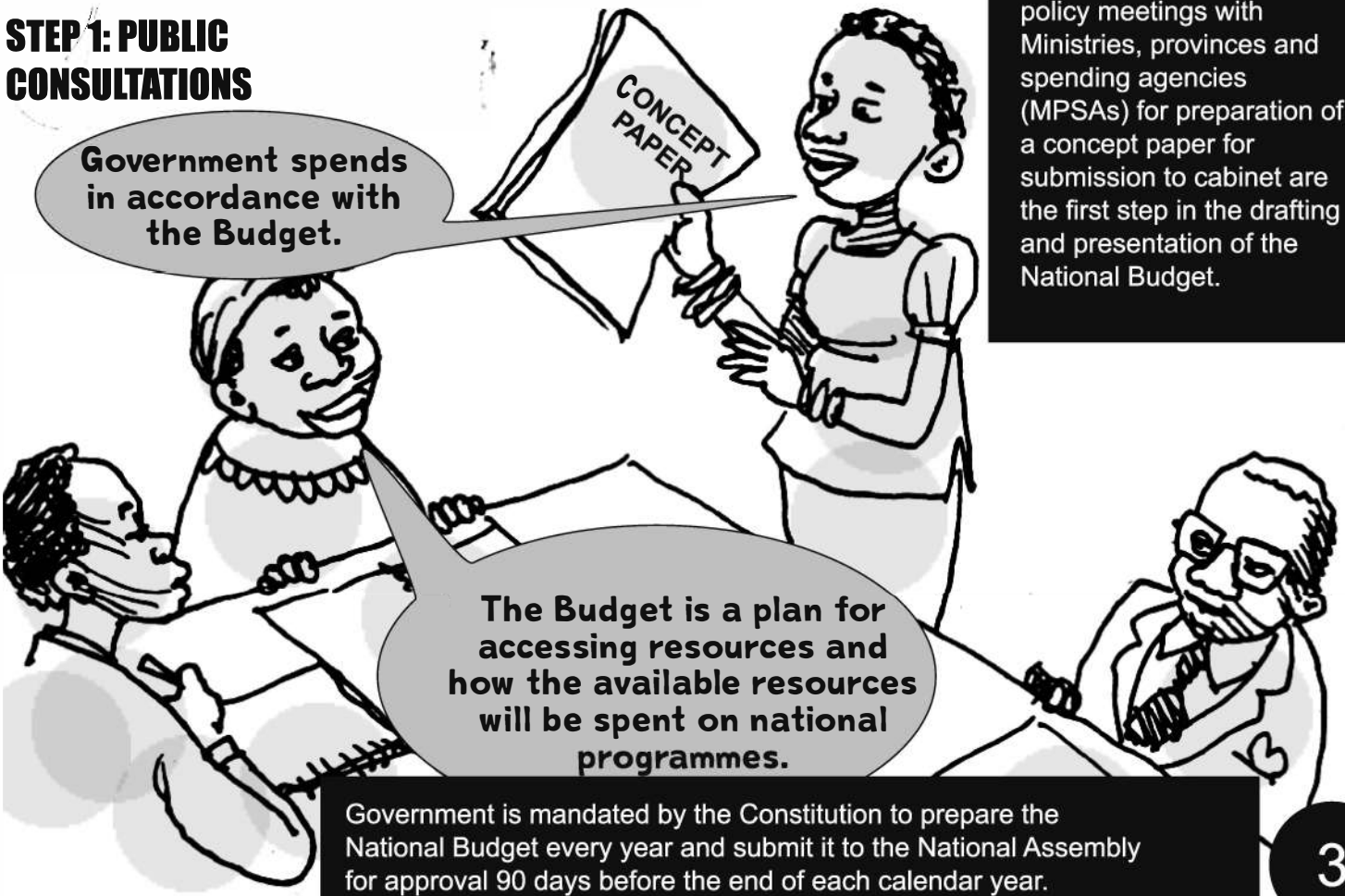
Tax is a fee citizens contribute for government to use in its spending Taxes contribute to the treasury or government revenue or the government department responsible for budgeting for and controlling public expenditure and management of the economy. Government is tasked with wisely managing and spending the taxes citizens pay on the things the people need in the country.

The government spends according to policies which are actions adopted by the government



BUDGET DEVELOPMENT STEPS

STEP 1: PUBLIC CONSULTATIONS



Public consultations and policy meetings with Ministries, provinces and spending agencies (MPSAs) for preparation of a concept paper for submission to cabinet are the first step in the drafting and presentation of the National Budget.

Government is mandated by the Constitution to prepare the National Budget every year and submit it to the National Assembly for approval 90 days before the end of each calendar year.

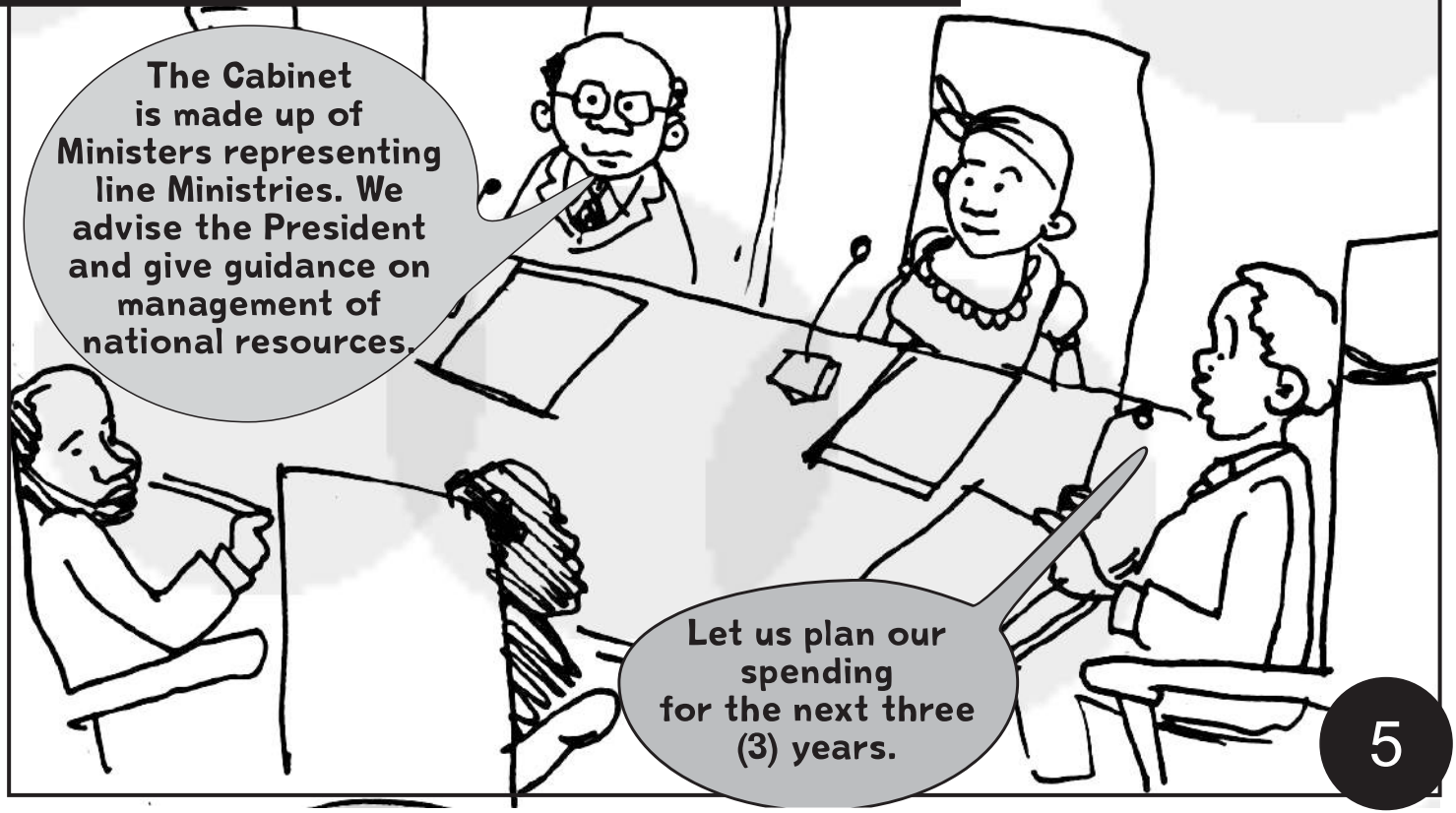
STEP 2: PREPARATION OF MACRO & FISCAL PROJECTIONS



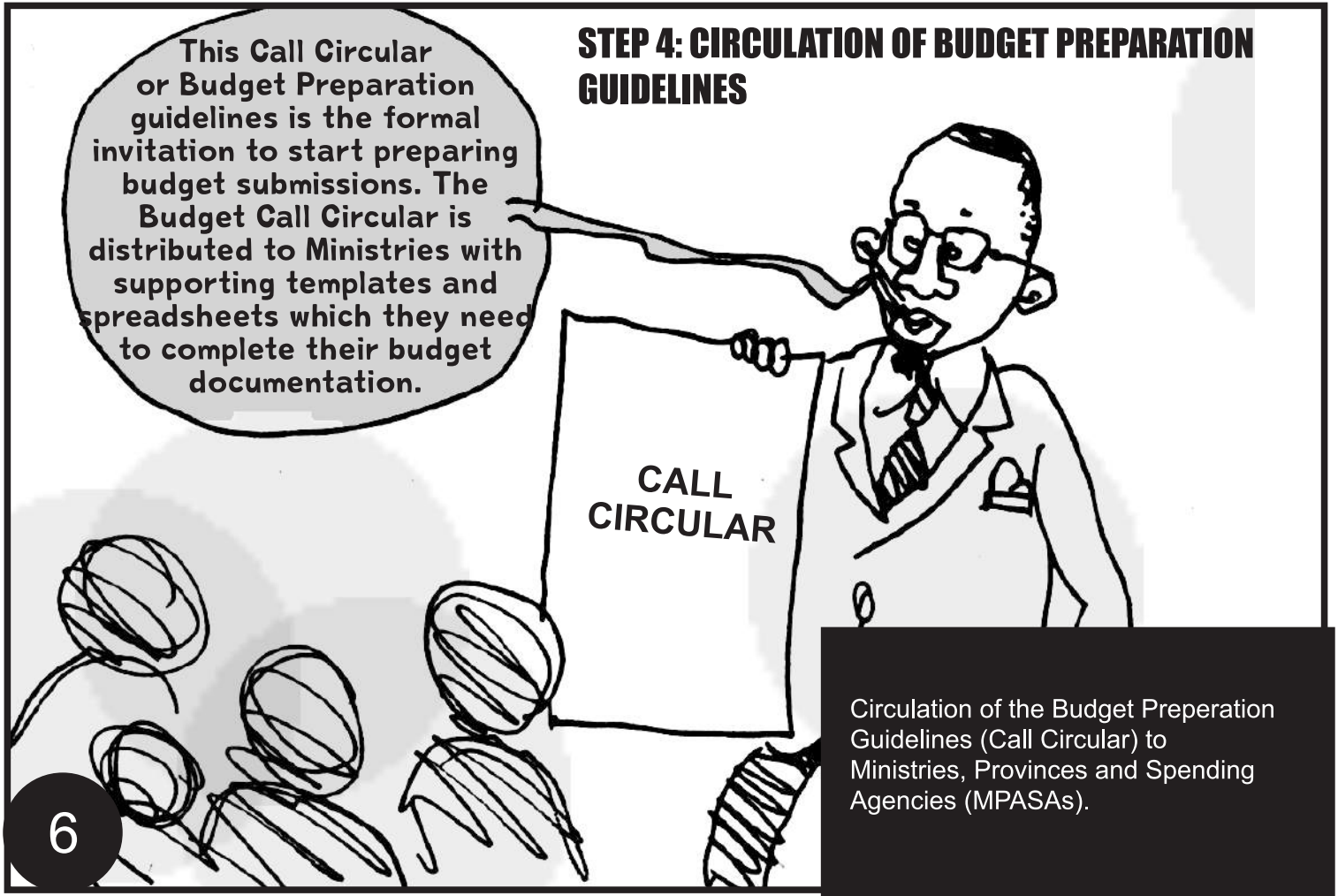
Preparation of the Green Paper (also referred to as the Medium Term Expenditure Framework (MTEF) of stakeholder consultative document) with macro and fiscal projections for a three-year period (Green Paper). Issuance of advert for tax policy proposals.

Cabinet approves and circulates the Green Paper. The Green Paper is a document that represents the Government's top spending plans on a yearly basis for the next 3 years.

STEP 3: CABINET APPROVAL & CIRCULATION OF THE GREEN PAPER

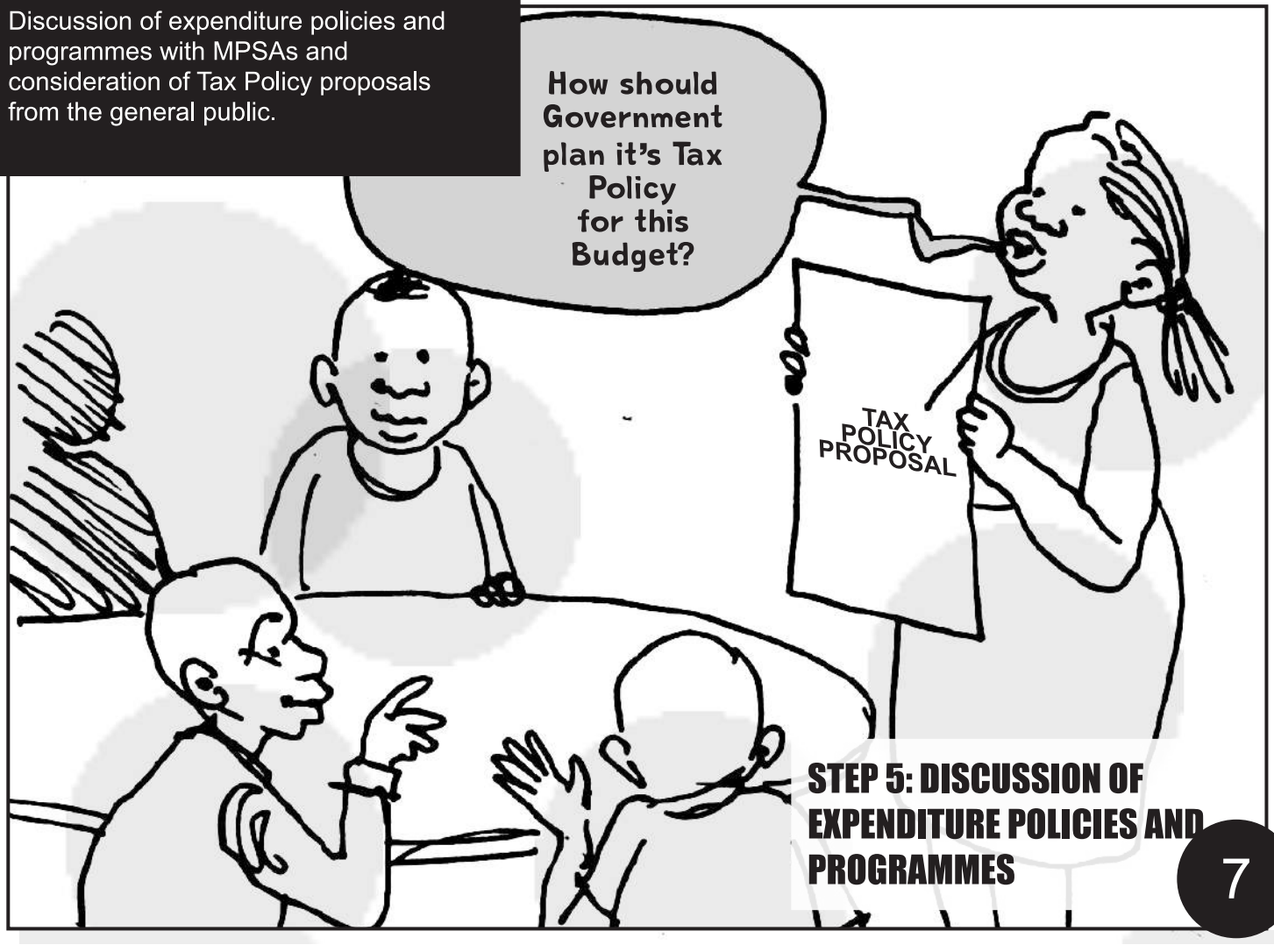


STEP 4: CIRCULATION OF BUDGET PREPARATION GUIDELINES



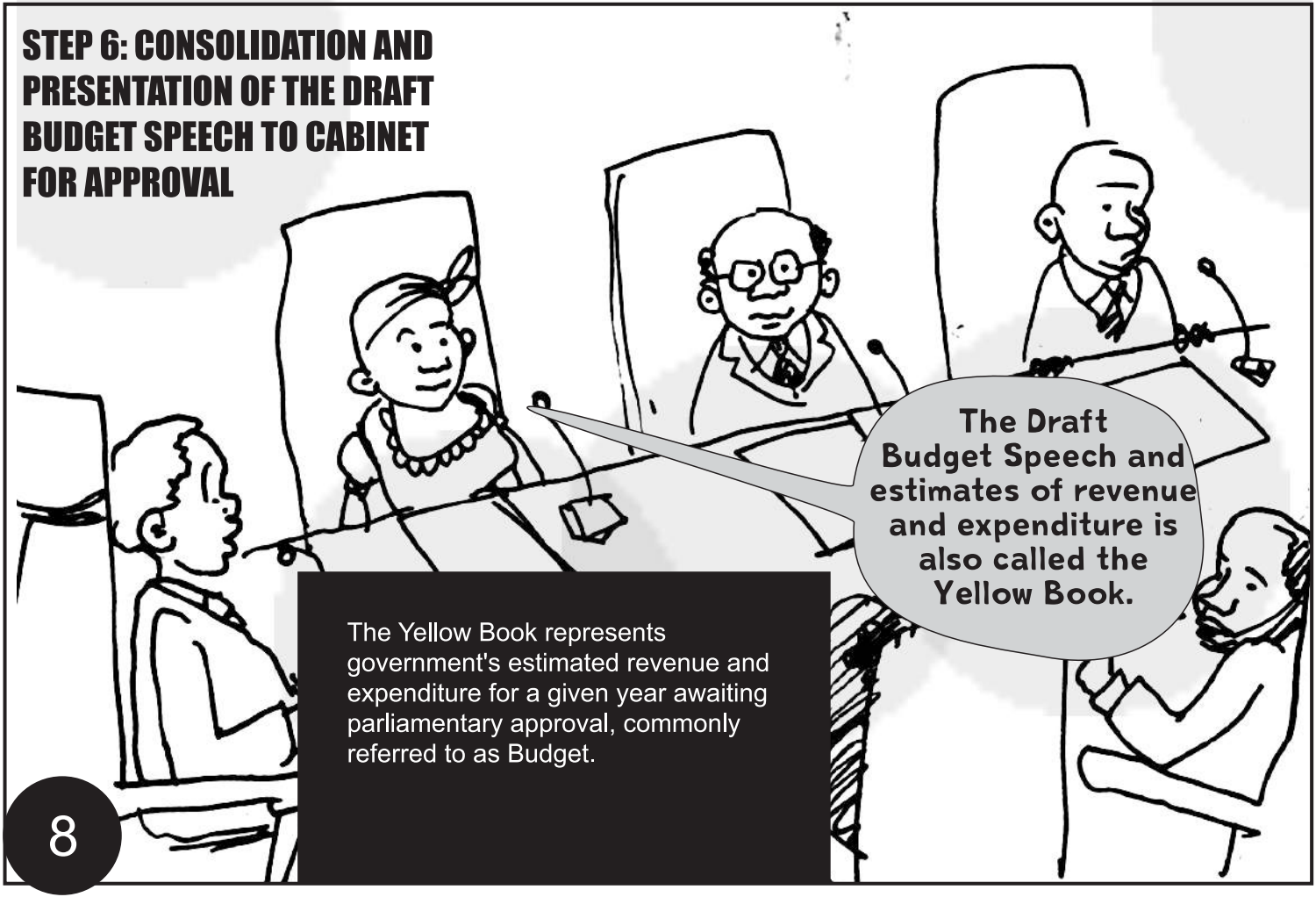
Circulation of the Budget Preperation Guidelines (Call Circular) to Ministries, Provinces and Spending Agencies (MPASAs).

Discussion of expenditure policies and programmes with MPSAs and consideration of Tax Policy proposals from the general public.

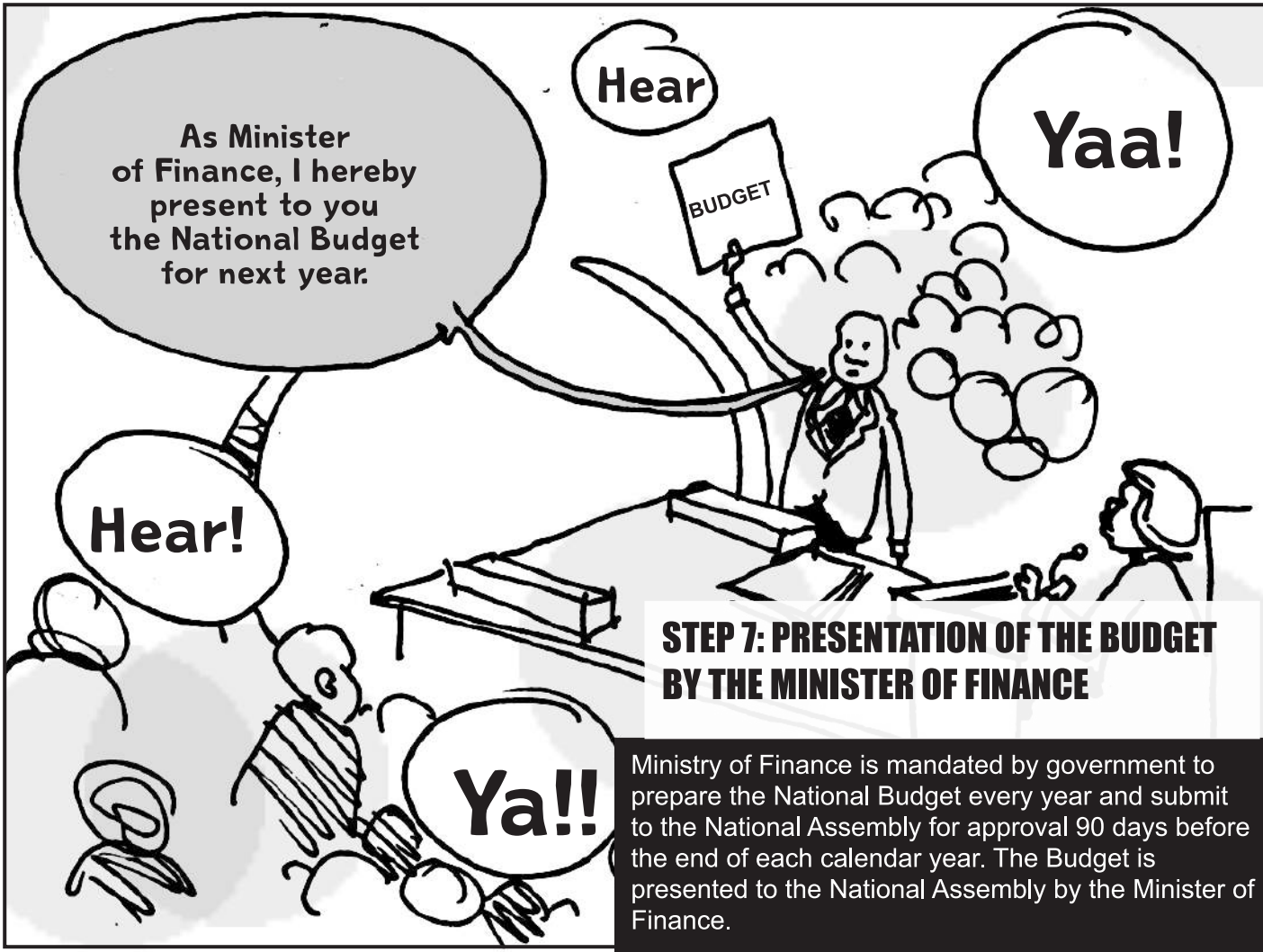


STEP 5: DISCUSSION OF EXPENDITURE POLICIES AND PROGRAMMES

STEP 6: CONSOLIDATION AND PRESENTATION OF THE DRAFT BUDGET SPEECH TO CABINET FOR APPROVAL



The Yellow Book represents government's estimated revenue and expenditure for a given year awaiting parliamentary approval, commonly referred to as Budget.



STEP 7: PRESENTATION OF THE BUDGET BY THE MINISTER OF FINANCE

Ministry of Finance is mandated by government to prepare the National Budget every year and submit to the National Assembly for approval 90 days before the end of each calendar year. The Budget is presented to the National Assembly by the Minister of Finance.

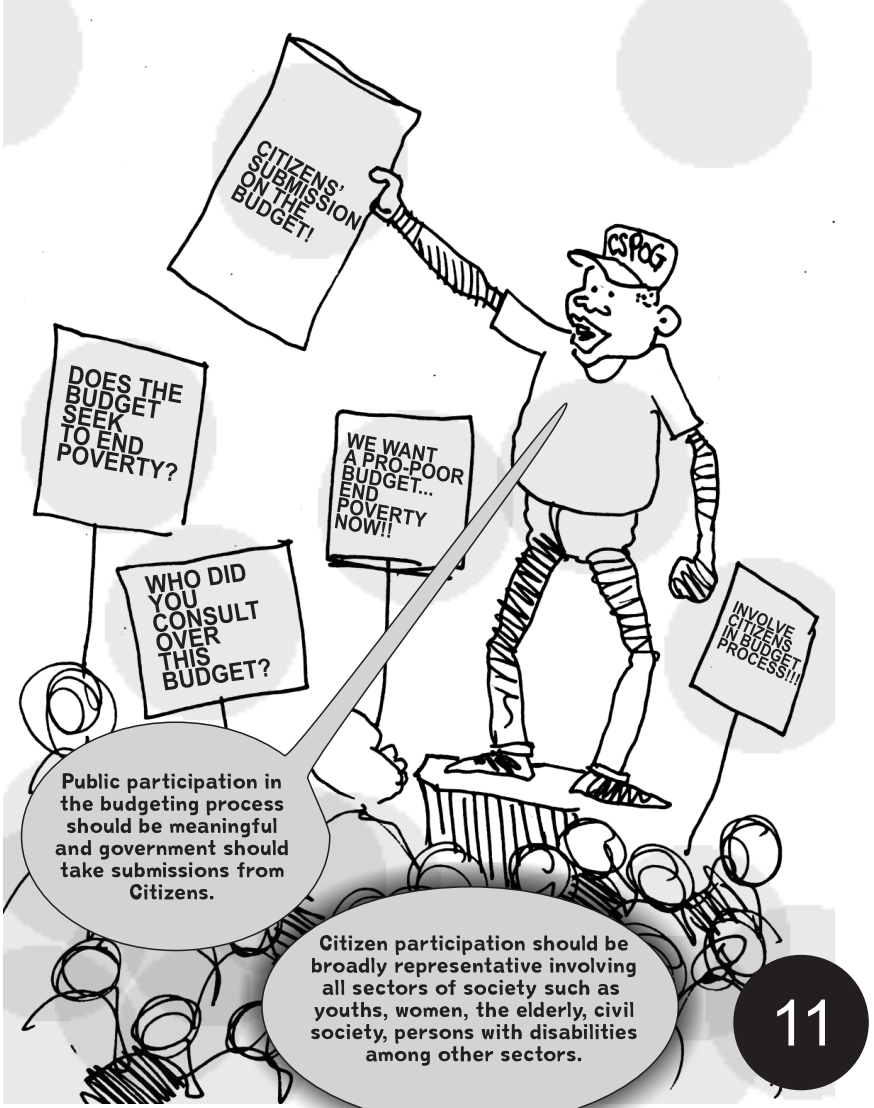


After the National Budget is presented to the National Assembly, the Citizen's Budget is published and distributed to members of the public.

STEP 8: PUBLICATION OF THE CITIZENS BUDGET TO INFORM THE PUBLIC

PUBLIC PARTICIPATION IN THE BUDGET PROCESS

For Zambia to develop, citizen participation at all levels of the governance process is important. Citizen participation in the budget process will improve government performance and efficiency and enhance accountability of government to citizens.
When Government is accountable, there is social justice.



ABOUT ZCSD AND THE PROJECT

Zambia Council for Social Development (ZCSD) is an umbrella Organisation bringing together CSOs, FBOs and CBOs mostly of women and youth oriented organisations. ZCSD has an active member base of more than 100 members situated in all provinces of Zambia. ZCSD believes that development work should not only be concentrated along the line but reach and involve all corners of Zambia especially rural areas.

The Overall Objective of the action is to promote greater accountability and better public service delivery through increased capacity and engagement of citizens and civil society in the formulation, enactment, implementation, and oversight of Zambia's national budget.

ZCSD is implementing a four year project entitled "**Beyond the numbers: Making the budget work for the people.**" The Action will be implemented in five districts of Rufunsa, Mpika, Monze, Lusaka and Mufulira. This initiative will focus on organising citizens' effective participation on the budget, and understanding the Planning and Budgeting Act, No.1 of 2020, in particular. The Project seeks to enhance participation for communities in the budget formulation, implementation and evaluation processes. The project is being implemented in **partnership with Oxfam and NGOCC with support from the European Union through a grant of one million two hundred and fifty thousand Euros (Euro 1,250,000).**



ACHIEVEMENTS

- A total of twenty (20) Community Budget Groups (CBGs) were formed in the five targeted districts. The composition of the CBGs range from CSO representative, women, youths, business community, Ward Councilors, Religious leaders, traditional leaders, Government representatives from Health, Education, Agriculture and Community Development and persons with disabilities. A total of **185** community members were reached out to for the formation of the CBGs in the five districts.
- ZCSD engaged with 18 Members of Parliament and National Assembly including 10 CSOs on the importance of engaging citizens in the national budgeting analysis and oversight.
- Further, ZCSD engaged 30 Members of Parliament during the submission on the 2022 National Budget-who are members of the Parliamentary Committee on Budget Estimates and the Committee on Women, Youths and Children.
- This has been piloted by having a CBG member, Gender Justice travelled and accompanied ZCSD to make submissions to the 2022 national budget.
- A total of 22 media pieces were done by the media in both print and electronic media including community radio coverage and social media.