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ACT NO. 3 OF 2026

Appropriation (2026/2027) Act, 2026

An Act to make provision for the issue, from Consolidated Fund of the Government of Lesotho, of the sums necessary to meet the public expenditure for certain purposes during the year ending on the 31st March 2027.

ENACTED BY THE PARLIAMENT OF LESOTHO

Short title and commencement

1. This Act may be cited as the Appropriation (2026/2027) Act, 2026 and shall come into operation on the first day of April 2026.

Issue from the Consolidated Fund

2. There may be issued from the Consolidated Fund the sum of M28,215,418,280 (Twenty-Eight Billion, Two Hundred and Fifteen Million, Four Hundred and Eighteen Thousand, Two Hundred and Eighty Maloti) for the purposes specified in section 3.

Purposes to which the money is to be applied

3. The moneys granted by this Act, shall be applied for the purposes of meeting the expenditure approved for each head in Schedules A, B and C.

SCHEDULE A
RECURRENT EXPENDITURE

HEAD	MINISTRY	AMOUNT (M)
301	AGRICULTURE, FOOD SECURITY AND NUTRITION	548,935,673
302	HEALTH	2,695,155,665
303	EDUCATION AND TRAINING	3,319,070,694
304	FINANCE AND DEVELOPMENT PLANNING	3,920,785,256
305	TRADE, INDUSTRY AND BUSINESS DEVELOPMENT	115,378,865
306	GENDER, YOUTH AND SOCIAL DEVELOPMENT	1,480,873,657
307	LAW AND JUSTICE	398,278,445
308	LOCAL GOVERNMENT, CHIEFTAINSHIP, HOME AFFAIRS AND POLICE	2,144,627,448
309	PRIME MINISTER'S OFFICE	276,475,515
310	INFORMATION, COMMUNICATIONS, TECHNOLOGY AND INNOVATION	264,695,313
311	DIRECTORATE ON CORRUPTION AND ECONOMIC OFFENCES	70,751,553
312	FOREIGN AFFAIRS AND INTERNATIONAL RELATIONS	547,624,931
313	PUBLIC WORKS AND TRANSPORT	260,664,854

314	ENVIRONMENT AND FORESTRY	151,956,240
315	NATURAL RESOURCES	659,773,877
316	LABOUR AND EMPLOYMENT	78,894,412
317	JUDICIARY	210,091,939
318	INDEPENDENT ELECTORAL COMMISSION	115,460,376
319	HIS MAJESTY'S OFFICE	26,990,195
320	PUBLIC SERVICE COMMISSION	16,119,842
335	NATIONAL SECURITY SERVICES	129,786,370
336	DISASTER MANAGEMENT AUTHORITY	82,648,374
337	DEFENCE	868,896,118
338	NATIONAL ASSEMBLY	175,132,732
339	SENATE	47,316,477
340	OMBUDSMAN	16,517,994
341	ENERGY	23,593,529
342	TOURISM, SPORTS, ARTS AND CULTURE	158,779,102
343	PUBLIC SERVICE	88,543,609
	GRAND TOTAL	18,893,819,053

SCHEDULE B

CAPITAL EXPENDITURE

HEAD	MINISTRY	AMOUNT (M)
301	AGRICULTURE, FOOD SECURITY AND NUTRITION	488,457,956
302	HEALTH	442,461,992
303	EDUCATION AND TRAINING	158,270,432
304	FINANCE AND DEVELOPMENT PLANNING.	1,075,589,470
305	TRADE, INDUSTRY AND BUSINESS DEVELOPMENT	321,996,566
306	GENDER, YOUTH AND SOCIAL DEVELOPMENT	68,316,730
307	LAW AND JUSTICE	24,450,000
308	LOCAL GOVERNMENT, CHIEFTAINSHIP HOME AFFAIRS AND POLICE	768,899,998
310	INFORMATION, COMMUNICATIONS TECHNOLOGY AND INNOVATION	103,719,547
313	PUBLIC WORKS AND TRANSPORT	1,789,603,666
314	ENVIRONMENT AND FORESTRY	149,654,834
315	NATURAL RESOURCES	1,755,632,997
319	HIS MAJESTY'S OFFICE	20,000,000
339	SENATE	90,000,000

341	ENERGY	1,634,545,039
342	TOURISM, SPORTS, ARTS AND CULTURE	130,000,000
	GRAND TOTAL	9,021,599,227

SCHEDULE C**ADMINISTRATION ACCOUNT**

HEAD	TITLE	AMOUNT M
331	CONTINGENCIES FUND	300,000,000
	TOTAL	300,000,000

SUMMARY

	AMOUNT M
SCHEDULE A RECURRENT EXPENDITURE	18,893,819,053
SCHEDULE B CAPITAL EXPENDITURE	9,021,599,227
SCHEDULE C ADMINISTRATION ACCOUNT	300,000,000
TOTAL	28,215,418,280

GOVERNMENT NOTICE NO. 4 OF 2026

The Parliament of Lesotho

**Statement of Objects and Reasons of the
Appropriation (2026/2027) Act, 2026**

**(Circulated by authority of the Honourable Minister of Finance and
Development Planning Hon. DR. Retšelisitsoe Matlanyane)**

The object of this Act is to allocate for 2026/2027 fiscal year, the amount of M28,215,418,280 (Twenty-Eight Billion, Two Hundred and Fifteen Million, Four Hundred and Eighteen Thousand, Two Hundred and Eighty Maloti) to Government Ministries for both Recurrent and Capital Expenditure.

The sources of the amount to be allocated are -

(a) The Government Revenues which amount to M27,642,049,169 (Twenty-Seven Billion, Six Hundred and Forty-Two Million, Forty-Nine Thousand, One Hundred and Sixty-Nine Maloti);

(b) Donor Grants of M2,213,995,822 (Two Billion, Two Hundred and Thirteen Million, Nine Hundred and Ninety-Five Thousand, Eight Hundred and Twenty-Two Maloti); and

(c) External Loans of M3,098,756,418 (Three Billion, Ninety-Eight Million, Seven Hundred and Fifty-Six Thousand, Four Hundred and Eighteen Maloti).

The Act is prepared in accordance with section 112(1) and (2) of the Constitution of Lesotho.