

FINANCE EXTERNAL CIRCULAR NOTICE NO. 12 OF 2020

Ministry of Finance
P.O. Box 395
Maseru 100

11th November 2020

FIN/EXPDT/S.1 (2020/21)

TO: ALL PRINCIPAL SECRETARIES
ALL HEADS OF DEPARTMENTS
CLERK TO THE SENATE
CLERK TO THE NATIONAL ASSEMBLY
SENIOR PRIVATE SECRETARY TO HIS MAJESTY
AUDITOR GENERAL
OMBUDSMAN
INDEPENDENT ELECTORAL COMMISSION
SECRETARY TO THE PUBLIC SERVICE COMMISSION
DCEO DIRECTOR GENERAL
JUDICIARY SERVICES

COPY: GOVERNMENT SECRETARY
ATTORNEY GENERAL
SENIOR PRIVATE SECRETARY TO THE PRIME MINISTER
SECRETARY TO THE TEACHING SERVICE COMMISSION
NATIONAL AIDS COMMISSION
DISTRICT COUNCIL SECRETARIES
ACCOUNTANT GENERAL

BUDGET CALL CIRCULAR 2021/2022 - 2023/2024 BUDGET ESTIMATES

PART I

- 1.1** The Ministry of Finance as mandated by section 112(1) of the Constitution has commenced budget process preparation for the Financial Years 2021/22-2023/24. In this regard, Chief Accounting Officers are requested to submit to the Ministry of Finance estimates of revenue and expenditure for the Financial Year 2020/2021 and projections of revenue and expenditure for 2021/2022 and 2022/2023 in accordance with the ceilings in Appendices 1 and 2. The estimates must be submitted to the office of the Budget Controller by **11th December 2020**. The full calendar is covered in paragraph 1.4.
- 1.2** Ministries are urged to strictly adhere to the given budget ceilings for both Recurrent and Capital expenditure estimates. (See Appendices 1 and 2 respectively).
- 1.3** Ministries are also urged to find innovative ways of increasing domestic revenue and to improve on the existing revenue channels.
- 1.4** It is important that the deadlines for submissions and budget discussions are observed to enable delivery of the budget to Cabinet and Parliament on schedule as proposed below.

Proposed 2021/22 Budget Estimates Timetable

Budget Estimates Call Circular	11 th November, 2020
Submission of Budget Estimates	11 th December, 2020
Budget Estimates discussions with MDAs	21 st December, 2020
Presentation of Budget Estimates to Cabinet Budget Committee (CBC)	28 th January, 2021
Presentation of Budget Estimates to Cabinet	9 th February, 2021
Presentation of Budget Estimates to Parliament	17 th February, 2021

1.5 Part I above deals with the budget calendar which must be adhered to. Part II deals with the Government goals and objectives for 2021/22 in the Medium-Term Fiscal Framework, 2021/22 – 2023/24. Part III provides the guidelines for Budget Estimates for 2021/22 – 2023/24. Part IV deals with the need to prepare Implementation, Procurement and Cash Flow Plans which will be used as basis of Release of Funds. Part V covers the Central Budget Management System (CBMS) – Budget Entry Process. Part VI deals with the content of Budget Submissions. Part VII deals with the Budget Speech.

PART II

2. THE NATIONAL GROWTH AND DEVELOPMENT POLICY GOALS AND THE MACROECONOMIC FRAMEWORK FOR 2021/22 TO 2023/2024

2.1 STRATEGIC PRIORITIES FOR 2021/2022 BUDGET

2.1.1 KEY POLICY TARGETS

NSDP II proposes that in developing the government budgetary plans for 2021/22 to 2023/24, the focus should remain on job creation and promotion of inclusive economic growth. All public spending must address the most binding constraints faced by the private sector in a coordinated and clustered manner. The budget priorities for this period are derived from NSDP II and Government Policies. Therefore, the 2021/22-2023/24 key policy targets are as follows as presented in Budget Strategy Paper;

- NSDP II as a medium-term plan implementing National Vision 2020, SDGs, Agenda 2063 and SADC RISDP will serve as a blueprint for all development efforts in the medium term. The plan emphasises private sector development for job creation and inclusive growth and sets out the strategic direction for all stakeholders and resource allocation decisions to implement the following key priority areas:
 - Enhancing Inclusive and sustainable economic growth and private sector led job creation
 - Strengthening human capital
 - Building enabling infrastructure and,
 - Strengthening national governance and accountability systems

On the basis of General Budget Support Assessment outcome which has shown the pressures faced by Government of Lesotho (GOL) in accessing resource mobilisation from the Budget Support, the ministerial budget allocations should be directed towards strengthening the four following pillars:

- Macroeconomic Stability of the country
- Public Finance Management System

- Budget Oversight and Transparency
- National Development Policy

2.1.2 PUBLIC SECTOR EXPENDITURE STRATEGY

The Public-Sector Expenditure Strategy specifies interventions that will be implemented to achieve the above-mentioned priority areas. The major medium to long term priority for the government is developing and empowering the private sector as a necessary instrument for job creation. This will involve expansion and diversification of the economic base and increase productivity in key growth sectors and job creation sectors.

The NSDP II identifies agriculture, manufacturing, tourism and creative arts, and technology and innovation as the strategic sectors for job creation for the period 2018/19 to 2022/23. These sectors have potential to create jobs, but currently they have critical constraints that limit their potential and their impact has not been substantial in the fiscal years 2018/19 and 2019/20. Therefore, the Public-Sector Expenditure Strategy will attempt to unleash the growth and development potential of these strategic sectors, by undertaking strategic interventions to resolve those constraints that have been identified as most binding for businesses growth and expansion.

Ministries, Departments and Agencies (MDA's) should give a direction on what needs to be done and clearly indicate the change so that the change and priorities can be effected. During Budget Strategy Paper (BSP) Cabinet Retreat, it was proposed that due to tight budget constraint, GOL should prioritise and implement few policies and plans which targets government goals. The upcoming budget should reflect decision made for MDA's to show Big Fast Results (BFR).

2.2 MACROECONOMIC CONTEXT FOR 2021/22 – 2023/24 BUDGET

In view of recent domestic and external developments, the following macroeconomic assumptions were adopted:

- Annual inflation rate is projected to register 5.1 percent in 2020/21 before increasing to 5.2 percent and 5.4 percent in 2021/22 and 2022/23, respectively.
- Nominal GDP growth for 2020/21 expected to contract by 9.2 percent before expanding by 12.6 percent in 2021/22 and normalize to 6.6 percent in 2022/23
- Economic shock posed by COVID-19 is expected to suppress real GDP growth for 2020/21 to -12.0 percent before expanding by 5.6 percent in 2021/22
- SACU revenue share are expected to shrink from M8.9 billion recorded in 2020/21 to 6.0 billion in 2021/22, following poor economic activity in the region.
- The NIR target remains consistent with the maintenance of the exchange rate peg between the loti and the South African rand.

PART III

3 GUIDELINES FOR BUDGET ESTIMATES FOR 2021/22– 2023/24

The 2021/22-2023/24 budget estimates will be prepared using the Chart of Accounts as per attached Appendix 3 and list of Standardised Prices as per Appendix 4. The 2021/22-2023/24 budget estimates will continue to be entered into the CBMS.

3.1 COVID19 PANDEMIC

The 2021/22-2023/24 budget estimates are prepared under stringent financial conditions amidst the COVID-19 Pandemic. The pandemic has negatively affected the Government revenue collection while at the same time the Government is in dire need of financial resources to continuously implement the COVID-19 prevention, treatment and mitigation measures; as well as other Government obligations. The Government, amidst the COVID-19 Pandemic, intends to use its spending power during the coming financial year and in the medium-term to intensify efforts towards improving the livelihoods of Basotho. In preparing the 2021/22-2023/24 budget estimates, MDAs are therefore advised, as a fiscal policy measure, to institute COVID-related mitigation measures to protect the poor, vulnerable and affected sections of society while allowing economic activity to continue with caution and within safe margins with clear protocols and guidelines for safety.

3.2 BUDGETARY PRINCIPLES

In response to consistent shortfall in cash and foreign reserves as well as the volatile SACU revenues, the depreciation of South African Rand against major world currencies and its negative impact on the external debt stock and strong recurrent expenditure growth which have put pressure on budget deficit, the Government will continue to adopt the following principles which will underpin and guide the 2021/22 – 2023/24 Budget;

- i. Achieve consistency of the Medium-Term Fiscal Framework (MTFF) and Medium-Term Expenditure Framework (MTEF) to the national priorities; and efficiency, effectiveness and value for money in public expenditure;
- ii. Adopt a Budget that is affordable, sustainable and yet responsive to the needs of the country over the medium-term;
- iii. Achieve sufficiency in domestic revenue mobilisation to finance Government programmes while gradually limiting the dependence on external financing;
- iv. Consistently constraining the Government's recurrent expenditure not to grow more than the development expenditure;
- v. The Government's expenditure on wage bill should not be seen growing as a percentage of Gross Domestic Product (GDP);
- vi. Over the medium-term, the Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
- vii. A realistic degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any future tax reforms;
- viii. Improve monitoring, transparency and accountability mechanisms to ensure expenditure efficiency;
- ix. Expand the sources of public debt financing to enable the Government to restructure its public debt portfolio and to better facilitate the financing of deficit; and
- x. Prioritise the elimination and curtailment of accumulation of arrears.

3.3 REVENUE ESTIMATES

All revenue collecting agencies must ensure that they submit realistic and achievable revenue estimates. Extra efforts to collect and close loopholes in the collection systems and book-in revenues in the IFMIS are required. Ministries should identify specific actions which will be implemented to improve administration of all revenue collecting activities. Given the weak fiscal situation of the Government, agencies and ministries responsible for collecting resources are instructed and encouraged to collect revenues and mobilize them promptly. All relevant policy issues should be covered, including:

- The need to increase rates on fees and charges to keep them in line with inflation; and the identification of possible new tax and non-tax revenue items to compensate for decline in revenue from the traditional sources such as SACU.
- Revenue estimates should include: Actual Collection for 2019/20; projected outturn for 2020/21 based on Actual Collection in the first six months of 2020/21; and targets for the financial years 2021/22 and projections for 2022/23 and 2023/24.
- The Government is in the process to engage LRA to collect non tax revenue for MDA's.

3.4 RECURRENT EXPENDITURE ESTIMATES

3.4.1 GENERAL ISSUES

Sound Public Expenditure Management has three components:

- Adherence to the resource envelope defined in the fiscal framework;
- Targeting resources to activities which make the largest contribution to the attainment of national development goals and objectives; and
- Undertaking approved activities with maximum productivity and efficiency.

The Government will continue to implement the Medium-Term Expenditure Framework (MTEF) approach to budgeting. Ministries should produce Budget Framework Papers (BFPs), matching their ministerial objectives and funding requirements with national development documents such as Vision 2020, Strategic Development Goals (SDGs) and NSDP, taking into consideration issues of poverty eradication, quality education, climate action and inclusion.

Discussions on both the Budget Framework Paper (BFP) and the Budget Estimates will highlight government's goals and priorities and build consensus on the resource allocation based on those priorities and look at allocations made to programmes and sub-programmes.

The discussions are not meant to result in increased aggregate ministerial ceilings. They are meant to provide valuable information to assist the Ministries of Finance and of Development Planning and the Cabinet Budget Committee to make more informed decisions about budget priorities. Discussions also increase the focus on ways of improving **effectiveness** and **efficiency** with limited resources by identifying issues to be addressed to improve service delivery and areas where **reallocations** and **savings** can be made within ministries.

3.4.2 CONDITIONS FOR BUDGET ESTIMATES

Ministries are required to observe the following conditions pertaining to the 2021/22-2023/24 budget estimates:

- (i) MDAs should ensure that their budget estimates are linked to the BFPs;
- (ii) Submissions must include all commitments already made by the Government which will have the effect of incurring expenditure over the coming years

- (iii) Submissions should identify measures that will be taken to improve the policy environment and to build up institutional capacity to implement approved activities in a timely manner;
- (iv) In view of the prevailing aggregate resource constraints, ministerial submissions should clearly indicate the priority ranking of allocations by programmes;
- (v) MDAs submissions should include realistic estimates to meet the recurrent costs arising from projects which are scheduled for completion in 2021/22-2023/24 as well as for the maintenance of existing assets.
- (vi) In compliance with Public Financial Management and Accountability (PFMA) Act, virements will only be allowed for 20 percent of the approved programme of the recurrent budget and 10 percent of the capital project.

The submissions must also demonstrate that they include policy measures and/or resource allocations required to satisfy agreements with Development Partners.

3.4.3 CONTENT OF DETAILED SUBMISSIONS

(a) Personal Emoluments (PE)

- (i) Chief Accounting Officers are advised to discuss their staffing situation with Ministry of the Public Service before submission of the estimates:
 - Requests for creation of new posts should be cleared with the Ministry of the Public Service and funding with Ministry of Finance.
 - Promotions should be cleared with Human Resource Department (HRD) in the Ministry of the Public Service.
 - Up-grading should be cleared with Remuneration and Benefits Department (RBD) in the Ministry of the Public Service.
 - MDAs should provide information on the current status of filling of vacant positions. Regarding the creation of new positions, strong justification should be provided to the Ministry of Public Service, including how these positions will enhance performance of the ministries/departments and the impact on the future wage bill.
- (ii) Allowances should be shown by type; numbers of employees affected and clear costing.
- (iii) Estimates of Personal Emoluments must be complemented by nominal roll indicating grades and number of employees in each grade; vacancies; and gross salaries for 2018/19, 2019/20-2021/22.
- (iv) Ministries should ensure that the Sub Programme totals for Personal Emoluments estimates match those contained in the payroll system. **If estimates are placed in the wrong Sub Programme, warrants will be distributed to the wrong Sub Programme, and there may be delays in the payment of salaries until the relevant ministry is able to process virements. Ministries are requested to take note of section 8 (1) of the PFMA Act, 2011.**
- (v) In respect of Teaching Service, additional information is required in the following format:
 - Number of schools;
 - Number of Government-paid teachers per district;
 - Salaries and allowances estimate for 2021/22; and
 - Projections for 2022/23 and 2023/24
- (vi) The Ministry of Public Service should be given a copy of estimates of Personal Emoluments to confirm payroll with establishment.

(b) Other Charges (OC)

MDAs should use official Government prices to estimate fuel and maintenance costs (See Appendix 4). A comprehensive list of ministerial/departmental fleet containing vehicle descriptions and date of purchase must be attached to the estimates.

- With regard to vehicles under Full Maintenance Lease, the latest hire rates must be used.
- Appropriate authority must accompany a request for purchase of new vehicles.
- A prioritized list of international trips should be attached to the estimates for International Travel.
- Details of seminars, workshops and short courses proposed for the financial year should be attached.
- Subscriptions to International Organisations are now classified within Operating Costs, using Items 431027. Ministries should also attach a breakdown showing name of the organisation and an amount to be paid. The Item will be centralised under the Head 25 of Subscriptions to International Organisations. Ministries are advised to budget for Subscriptions to Local Organisations and new subscribed International Subscriptions
- MDA's providing subsidies/subventions to other organisations should submit a complete and detailed budget for such institutions, in line with the Government format, including audited accounts and annual reports for 2018/2019 and 2019/20. Parent ministries should discuss the requested subvention with relevant institutions and agree on the level of support proposed.

3.4.4 SPECIAL FUNDS AND TRADING ACCOUNTS

Ministries operating special funds and trading accounts are expected to submit their budgets along with the parent ministries', for approval by the Minister of Finance.

(a) Separate submissions are required for:

- Trading Accounts; and
- Special Funds

(b) Ministries should further note that:

- No Trading Accounts/Special Funds will be allowed to operate without approved budget estimates;
- Trading Accounts/Special Funds that do not submit regular and audited financial and non-financial reports will not be considered for approval.

3.4.5 PROJECTS AND BANK ACCOUNTS

Ministries must include in their submissions a list of all project bank accounts and their balances at commercial banks and at the Central Bank of Lesotho. Ministries should also note that the balances in the bank accounts (in respect of GOL funds) should be retired at the end of the financial year and should not be part of the budget for the following year.

3.5 CAPITAL ESTIMATES

3.5.1 GENERAL ISSUES

Criteria for selection of Projects and/or allocation of resources

The need for more efficient public investment cannot be overemphasised. Hence a need to plan suitable levels of investment across public sector, allocate investment to pro-growth sectors/projects and implement projects

on time and on budget. In this regard priority, will be given to projects which contribute to sustainable and inclusive economic growth, employment creation, poverty reduction and ensuring sustainable environment.

It is also very important that there is serious consideration for allocations under the recurrent expenditure for covering operating and maintenance costs of public assets. National assets have often suffered waste due to lack of maintenance and eventually become very expensive to rehabilitate or reconstruct.

The aggregate ceilings for capital expenditure for Financial Year 2020/21 and indicative ceilings for subsequent financial years are set out below:

All project submissions should indicate how the project reflects national development priorities as contained in the National Strategic Development Plan 11 (NSDP 11). Also, note that no new projects will be funded unless they have been appraised by the Public-Sector Investment Committee (PSIC).

In view of prevailing aggregate resource constraints, all new project submissions should be aligned to government priority areas. Ministries must submit their Capital Estimates for two categories of projects:

Take note that for creation of new projects and programmes, a change request form has to be filled and signed by Chief Accounting Officer. **Ministries must ensure that minimum conditions (e.g. site availability, appraisal, feasibility studies, etc.) have been met and provide relevant documentation to confirm the conditions as these are critical for timely implementation of projects.** Given the current resource constraints, new projects are most likely to attract funding if they target NSDP 11 priorities shown in paragraph

3.5.2 PRIORITIES IN CAPITAL ALLOCATIONS

The first priority in allocating capital resources will be the requirement to address the objectives under paragraph 2.1 and to meet counterpart obligations under financial agreements with Development Partners and complete on-going GOL funded projects. Ministries are urged to ensure that projects are completed over the planned period in order to give space for new initiatives.

The Capital Budget Estimates must include **all projects funded through grants and loans** regardless of the funding arrangements (e.g. Project bank accounts and direct payment by Development Partner). **Balances accrued in project bank accounts must be included in the estimates of the respective projects for the coming financial year for appropriation so that such balances do not constitute unauthorized expenditure. In-case of GOL funding, balances are to be retired back to the consolidated fund at the end of the financial year.**

Guidelines for the release of on-going projects' funds

- Cash plans and Implementation schedule
- Certificates and/or invoices
- Quotations or tender panel approvals

Projects with special features will be afforded appropriate treatment or consideration (e.g. costed breakdown of all activities to be undertaken).

3.5.3 INFORMATION COMMUNICATION TECHNOLOGY

Top priority should be given to internet connectivity within Government (Including districts). Reliability of internet service providers and their ability to render resolutions to problems are critical for operations of the Ministries.

Other issues or areas to be considered include:

- Website update and maintenance;
- Staff training in ICT service/operation; and
- Software license renewal.

MDAs should contact the ICT department of Ministry of Communications, Science and Technology for advice and guidance in respect of infrastructure requirements relating to the development of e-governance and associated cost estimates.

3.5.4 WORKING TOGETHER FOR BETTER FUTURE

Over the past years the Government has implemented a ministerial budgeting approach which has resulted in insignificant service delivery due to fragmented activities. In pursuit of substantial service delivery, the government will focus on the implementation of cluster budgeting approach in 2021/22 fiscal year to foster an integrated approach to governance. The objective is to implement Government's integrated planning and budgeting, while improving decision-making and service delivery with the ultimate goal of ensuring proper coordination of all Government programmes both at national and local Government levels. **The new Cluster composition is attached as Appendix 5**

PART IV

Ministries are reminded that annual implementation and cash/procurement plans are required prior to release of funds. It is recommended that implementation and cash/procurement plans be prepared when the budget is being discussed in Parliament so that funds can be released on time at the start of the financial year. Ministries are advised to take note that these plans will need quarterly adjustments to facilitate adequate release of funds.

PART V

5.1 CENTRALISED BUDGET MANAGEMENT SYSTEM (CBMS) – BUDGET ENTRY PROCESS

For 2021/22 budget, all ministries will prepare their revenue and expenditure budget estimates for both BFP and Budget Estimates using the Programme Budgeting approach, the MTEF entry forms in CBMS. Officers with user rights will be able to adjust according to the ceiling allocations in CBMS. Any officer in a Ministry who does not have the appropriate CBMS user rights will not have access to enter data. It should also be noted that it will be an offence for any officer to share his/her user rights with other officers. Ministries should take advance action to ensure that relevant officers have the appropriate user access rights to CBMS.

PART VI

6.1 ESTIMATES SUBMISSIONS

- Estimates submissions must cover actual expenditure in Financial Year 2019/20; approved budget for 2020/21; the projected outturn for 2020/21; budget requests for 2021/22; projections for 2022/23 and 2023/24.
- Ministerial BFP's should form the basis for preparation of the estimates and projections. Information contained in the BFPs assists Ministry of Finance and the Cabinet Budget Committee to prioritise new spending and to set expenditure ceilings.
- Ministries are required to ensure that financial implications of decisions they make over the medium term are properly analysed and included in the budget estimates.
- **MDAs must submit TWO SIGNED HARD COPIES of Budget Estimates (REVENUE, RECURRENT AND CAPITAL ESTIMATES BY PROGRAMME).**

PART VII

7.1 BUDGET SPEECH 2021/22

Contributions to the 2021/22 Budget Speech should be submitted with the Estimates. The contribution should include: an assessment of expected performance in 2020/21; and an outline of the Ministry's planned objectives and activities for 2021/22 and two subsequent years. The contributions should be brief and specific, focusing on core goals, objectives and achievements of the MDAs and aligned with the key priorities.

PART VIII

8.1 SUBMISSIONS ARE CONSIDERED COMPLETE WHEN SIGNED BY THE CHIEF ACCOUNTING OFFICER AND THE MINISTER AND COMPOSED OF THE FOLLOWING:

- Revenue Estimates by programme;
- Recurrent Expenditure Estimates by programme;
- Capital Expenditure Estimates by programme;
- Contribution to the Budget Speech;
- Capital Budget physical progress report by programme for 2020/21 financial year; and
- Procurement, Implementation and Cash Plans for 2021/2022 budget.
- Lease Agreement for Ministerial office space rental.



BUDGET CONTROLLER
MALESHOANE LEKOMOLA-DANZIGER (MRS)

Appendix 1
RECURRENT BUDGET CEILINGS 2021/22-2023/2024

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
001	Agriculture and Food Security	278,161,092	330,040,462	334,215,970	338,495,866
41	Compensation of Employees	162,397,131	167,020,337	171,195,845	175,475,741
42	Travel and Transport	10,246,065	6,706,628	6,706,628	6,706,628
43	Operating Costs	104,393,918	155,213,497	155,213,497	155,213,497
48	Other Expense	1,100,000	1,100,000	1,100,000	1,100,000
53	Acquisition of Non-Financial Assets	23,978	-	-	-
002	Health	2,564,459,212	2,384,465,438	2,397,625,873	2,411,115,318
41	Compensation of Employees	526,417,399	526,417,399	539,577,834	553,067,280
42	Travel and Transport	33,813,433	20,639,422	20,639,422	20,639,422
43	Operating Costs	1,060,187,105	1,088,125,001	1,088,125,001	1,088,125,001
47	Transfers	934,041,275	749,283,615	749,283,615	749,283,615
53	Acquisition of Non-Financial Assets	10,000,000	-	-	-
003	Education and Training	2,616,763,297	2,474,860,308	2,527,4044,428	2,581,252,150
41	Compensation of Employees	2,183,136,141	2,101,764,766	2,154,308,885	2,208,166,607
42	Travel and Transport	17,329,040	4,346,433	4,346,433	4,346,433
43	Operating Costs	44,296,115	43,671,115	43,671,115	43,671,115
47	Transfers	372,002,001	325,077,995	325,077,995	325,077,995
004	Finance	1,093,674,463	1,003,640,195	1,007,419,698	1,011,293,688
41	Compensation of Employees	176,310,099	151,180,095	154,959,597	158,833,587
42	Travel and Transport	201,251,094	188,019,482	188,019,482	188,019,482
43	Operating Costs	53,028,755	53,796,123	53,796,123	53,796,123

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
47	Transfers	543,930,987	483,513,461	483,513,461	483,513,461
48	Other Expense	19,080,000	27,131,035	27,131,035	27,131,035
49	Losses	100,000,000	100,000,000	100,000,000	100,000,000
53	Acquisition of Non-Financial Assets	73,528	-	-	-
005	Trade and Industry	42,489,202	34,034,570	34,744,130	35,471,428
41	Compensation of Employees	27,721,320	28,382,382	29,091,941	29,819,240
42	Travel and Transport	4,063,181	476,316	476,316	476,316
43	Operating Costs	10,664,701	5,175,873	5,175,873	5,175,873
53	Acquisition of Non-Financial Assets	40,000	-	-	-
006	Development Planning	1,008,620,911	733,178,492	989,380,607	991,244,078
41	Compensation of Employees	69,762,999	72,720,824	74,538,844	76,402,315
42	Travel and Transport	18,102,714	4,456,327	4,456,327	4,456,327
43	Operating Costs	14,584,984	6,001,341	6,001,341	6,001,341
48	Other Expense	904,734,094	650,000,000	904,384,094	904,384,094
53	Acquisition of Non-Financial Assets	1,436,120	-	-	-
007	Justice and Correctional Services	242,472,787	234,227,444	239,233,187	244,364,074
41	Compensation of Employees	204,172,525	200,229,730	205,235,473	210,366,360
42	Travel and Transport	7,123,729	3,041,180	3,041,180	3,041,180
43	Operating Costs	30,956,533	30,956,533	30,956,533	30,956,533
53	Acquisition of Non-Financial Assets	220,000	-	-	-
008	Home Affairs	165,020,650	155,644,986	157,232,335	158,859,367
41	Compensation of Employees	67,269,109	63,493,940	65,081,289	66,708,321

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
42	Travel and Transport	8,121,091	2,566,596	2,566,596	2,566,596
43	Operating Costs	89,584,450	89,584,450	89,584,450	89,584,450
53	Acquisition of Non-Financial Assets	46,000	-	-	-
009	Prime Minister's Office	129,893,609	103,473,519	105,349,650	107,272,683
41	Compensation of Employees	78,666,603	75,045,206	76,921,336	78,844,369
42	Travel and Transport	21,883,180	4,670,504	4,670,504	4,670,504
43	Operating Costs	9,116,198	3,530,182	3,530,182	3,530,182
47	Transfers	20,227,628	20,227,628	20,227,628	20,227,628
010	Communications, Science and Technology	191,595,096	177,560,253	178,928,672	180,331,302
41	Compensation of Employees	53,980,949	54,736,769	56,105,189	57,507,818
42	Travel and Transport	12,667,150	3,081,230	3,081,230	3,081,230
43	Operating Costs	102,240,916	77,089,090	77,089,090	77,089,090
47	Transfers	22,653,163	22,653,163	22,653,163	22,653,163
53	Acquisition of Non-Financial Assets	52,918	20,000,000	20,000,000	20,000,000
011	Law & Constitutional Affairs	96,219,387	93,627,544	94,806,691	96,015,317
41	Compensation of Employees	45,506,584	47,165,881	48,345,028	49,553,653
42	Travel and Transport	4,489,275	1,302,060	1,302,060	1,302,060
43	Operating Costs	11,223,528	10,159,604	10,159,604	10,159,604
47	Transfers	35,000,000	35,000,000	35,000,000	35,000,000
012	Foreign Affairs & International Relations	438,259,224	427,010,332	435,442,063	444,084,587
41	Compensation of Employees	332,488,003	337,269,242	345,700,973	354,343,497
42	Travel and Transport	23,049,969	9,979,091	9,979,091	9,979,091

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
43	Operating Costs	81,168,272	78,209,019	78,209,019	78,209,019
48	Other Expense	1,552,980	1,552,980	1,552,980	1,552,980
53	Acquisition of Non-Financial Assets	-	-	-	-
013	Public Works	91,640,090	82,733,438	73,346,759	75,008,614
41	Compensation of Employees	69,753,336	64,852,858	66,474,179	68,136,034
42	Travel and Transport	3,525,359	1,662,629	1,662,629	1,662,629
43	Operating Costs	7,353,395	5,209,951	5,209,951	5,209,951
47	Transfers	11,008,000	11,008,000	11,008,000	11,008,000
014	Forestry & Land Reclamation	156,742,109	132,536,505	134,845,907	137,213,045
41	Compensation of Employees	108,281,708	92,376,104	94,685,506	97,052,644
42	Travel and Transport	9,297,288	7,997,288	7,997,288	7,997,288
43	Operating Costs	39,163,113	32,163,113	32,163,113	32,163,113
015	Energy and Meteorology	29,207,353	25,497,625	25,997,936	26,510,755
41	Compensation of Employees	20,085,564	20,012,451	20,512,762	21,025,581
42	Travel and Transport	3,620,555	443,226	443,226	443,226
43	Operating Costs	5,501,234	5,041,948	5,041,948	5,041,948
016	Labour and Employment	55,246,805	48,506,236	49,215,210	49,941,910
41	Compensation of Employees	28,007,977	28,358,989	29,067,964	29,794,663
42	Travel and Transport	5,662,084	1,225,735	1,225,735	1,225,735
43	Operating Costs	9,776,744	7,121,512	7,121,512	7,121,512
47	Transfers	11,800,000	11,800,000	11,800,000	11,800,000

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
017	Tourism, Environment & Culture	84,946,059	71,009,250	71,863,633	72,739,376
41	Compensation of Employees	34,101,850	34,175,332	35,029,715	35,905,458
42	Travel and Transport	4,669,098	1,770,712	1,770,712	1,770,712
43	Operating Costs	20,117,466	12,141,812	12,141,812	12,141,812
47	Transfers	24,775,645	22,921,394	22,921,394	22,921,394
48	Other Expense	1,282,000	-	-	-
018	Auditor General's Office	32,371,698	26,754,631	27,392,868	28,047,061
41	Compensation of Employees	27,321,743	25,529,484	26,167,721	26,821,914
42	Travel and Transport	2,094,575	393,944	393,944	393,944
43	Operating Costs	2,510,880	831,203	831,203	831,203
53	Acquisition of Non-Financial Assets	444,500	-	-	-
019	His Majesty's Office	13,285,565	10,255,402	10,409,545	10,567,541
41	Compensation of Employees	5,984,999	6,165,709	6,319,852	6,477,848
42	Travel and Transport	4,706,850	110,230	110,230	110,230
43	Operating Costs	1,393,716	3,979,463	3,979,463	3,979,463
53	Acquisition of Non-Financial Assets	1,200,000	-	-	-
020	Public Service Commission	14,705,429	11,300,458	11,444,517	11,592,178
41	Compensation of Employees	5,675,352	5,762,366	5,906,425	6,054,086
42	Travel and Transport	1,994,522	119,774	119,774	119,774
43	Operating Costs	6,870,555	5,418,318	5,418,318	5,418,318
53	Acquisition of Non-Financial Assets	165,000	-	-	-

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
021	Public Debt	2,173,116,792	2,444,345,440	2,725,186,559	2,725,186,559
46	Interests	504,800,798	530,000,000	810,841,119	810,841,119
61	Redemption of Bonds	907,000,002	-	-	-
62	Repayments	761,315,992	1,914,345,440	1,914,345,440	1,914,345,440
023	Pensions and Gratuities	2,326,182,218	2,769,793,559	2,815,027,079	2,861,391,437
41	Compensation of Employees	1,454,054,918	1,809,340,799	1,854,574,319	1,900,938,677
47	Transfers	872,127,300	960,452,760	960,452,760	960,452,760
024	Statutory Salaries & Allowances	40,351,213	39,151,213	39,591,994	40,043,795
41	Compensation of Employees	17,631,242	17,631,242	18,072,023	18,523,824
42	Travel and Transport	17,441,574	17,441,574	17,441,574	17,441,574
43	Operating Costs	4,078,397	4,078,397	4,078,397	4,078,397
53	Acquisition of Non-Financial Assets	1,200,000	-	-	-
025	Subscriptions to International Organisations	84,434,160	124,434,160	124,434,160	124,434,160
43	Operating Costs	40,293,886	80,293,886	80,293,886	80,293,886
47	Transfers	36,852,108	36,852,108	36,852,108	36,852,108
51	Acquisition of Financial Assets	4,468,913	4,468,913	4,468,913	4,468,913
52	Acquisition of Monetary Gold and Special Drawing Rights	2,819,253	2,819,253	2,819,253	2,819,253
026	Refund to erroneous Receipts	2,268,000	2,268,000	2,268,000	2,268,000
48	Other Expense	2,268,000	2,268,000	2,268,000	2,268,000
030	Centralised Items	1,157,514,890	357,400,972	357,400,972	357,400,972
41	Compensation	332,400,972	332,400,972	332,400,972	332,400,972
47	Transfers	800,113,918	-	-	-

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
53	Acquisition of Non-Financial Assets	25,000,000	25,000,000	25,000,000	25,000,000
031	Contingency Fund	100,000,000	600,000,000	600,000,000	600,000,000
59	Contingencies Fund	100,000,000	600,000,000	600,000,000	600,000,000
037	Defence & National Security	596,448,653	601,465,373	614,426,151	627,710,948
41	Compensation of Employees	495,064,263	518,431,101	531,391,879	544,676,676
42	Travel and Transport	26,725,777	19,176,569	19,176,569	19,176,569
43	Operating Costs	55,865,754	45,243,207	45,243,207	45,243,207
48	Other Expense	18,614,496	18,614,496	18,614,496	18,614,496
53	Acquisition of Non-Financial Assets	178,363	-	-	-
038	National Assembly	84,292,115	78,506,095	80,324,237	82,187,832
41	Compensation of Employees	72,725,670	72,725,670	74,543,812	76,407,407
42	Travel and Transport	7,553,495	3,073,025	3,073,025	3,073,025
43	Operating Costs	4,012,950	2,707,399	2,707,399	2,707,399
039	Senate	19,061,696	21,451,284	21,927,719	22,416,064
41	Compensation of Employees	14,530,275	19,057,384	19,533,819	20,022,164
42	Travel and Transport	2,068,258	968,258	968,258	968,258
43	Operating Costs	2,463,163	1,425,642	1,425,642	1,425,642
040	Ombudsman	10,514,614	6,671,865	6,806,366	6,944,230
41	Compensation of Employees	5,370,306	5,380,058	5,514,559	5,652,423
42	Travel and Transport	1,028,545	166,921	166,921	166,921
43	Operating Costs	3,901,763	1,124,886	1,124,886	1,124,886
53	Acquisition of Non-Financial Assets	214,000	-	-	-

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
041	Independent Electoral Commission	96,611,050	89,070,684	89,534,080	90,009,061
41	Compensation of Employees	18,515,565	18,535,848	18,999,244	19,474,226
42	Travel and Transport	2,296,655	228,477	228,477	228,477
43	Operating Costs	18,939,479	15,059,743	15,059,743	15,059,743
47	Transfers	55,246,616	55,246,616	55,246,616	55,246,616
53	Acquisition of Non-Financial Assets	1,612,735	-	-	-
042	Local Government & Chieftainship Affairs	495,238,388	465,934,507	476,202,788	486,727,775
41	Compensation of Employees	426,043,522	410,731,209	420,999,489	431,524,476
42	Travel and Transport	8,803,317	3,742,991	3,742,991	3,742,991
43	Operating Costs	27,150,747	18,219,506	18,219,506	18,219,506
47	Transfers	33,240,802	33,240,802	33,240,802	33,240,802
043	Gender and Youth, Sports and Recreation	119,896,716	64,543,852	65,410,492	66,298,798
41	Compensation of Employees	34,375,099	34,665,589	35,532,229	36,420,534
42	Travel and Transport	11,809,274	2,089,688	2,089,688	2,089,688
43	Operating Costs	15,375,966	9,724,590	9,724,590	9,724,590
47	Transfers	58,336,377	18,063,986	18,063,986	18,063,986
044	Public Service	42,112,367	40,933,058	41,613,086	42,310,115
41	Compensation of Employees	29,033,711	27,201,137	27,881,166	28,578,195
42	Travel and Transport	1,672,380	659,990	659,990	659,990
43	Operating Costs	11,406,276	13,071,930	13,071,930	13,071,930
045	Judiciary	118,631,995	104,311,647	106,715,949	109,180,357
41	Compensation of Employees	98,195,322	96,172,050	98,576,352	101,040,760

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
42	Travel and Transport	7,695,897	1,812,180	1,812,180	1,812,180
43	Operating Costs	12,345,812	6,281,418	6,281,418	6,281,418
48	Other Expense	46,000	46,000	46,000	46,000
53	Acquisition of Non-Financial Assets	348,964	-	-	-
046	Social Development	290,123,058	238,997,292	240,214,908	241,462,966
41	Compensation of Employees	46,103,743	48,704,670	49,922,287	51,170,344
42	Travel and Transport	7,230,554	3,324,451	3,324,451	3,324,451
43	Operating Costs	24,929,572	25,682,026	25,682,026	25,682,026
47	Transfers	207,539,850	157,687,384	157,687,384	157,687,384
48	Other Expense	3,598,760	3,598,760	3,598,760	3,598,760
53	Acquisition of Non-Financial Assets	720,579	-	-	-
047	Directorate of Corruption and Economic Offences	25,928,888	19,836,819	20,232,531	20,638,135
41	Compensation of Employees	15,739,047	15,828,457	16,224,168	16,629,772
42	Travel and Transport	2,431,800	405,206	405,206	405,206
43	Operating Costs	7,758,041	2,603,157	2,603,157	2,603,157
47	Transfers	-	1,000,000	1,000,000	1,000,000
048	Mining	26,825,316	20,229,544	20,665,008	21,111,359
41	Compensation of Employees	16,242,462	17,418,579	17,854,044	18,300,395
42	Travel and Transport	4,654,319	776,602	776,602	776,602
43	Operating Costs	5,928,535	2,034,363	2,034,363	2,034,363
049	Police and Public Safety	741,241,736	680,046,473	696,059,989	712,473,843
41	Compensation of Employees	680,480,454	640,540,643	656,554,159	672,968,013

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
42	Travel and Transport	20,387,599	3,840,070	3,840,070	3,840,070
43	Operating Costs	38,665,761	35,665,761	35,665,761	35,665,761
53	Acquisition of Non-Financial Assets	1,707,922	-	-	-
050	Small Business Development, Cooperatives, and Marketing	78,222,865	61,715,872	62,466,422	63,235,735
41	Compensation of Employees	30,179,945	30,021,995	30,772,545	31,541,859
42	Travel and Transport	11,705,677	2,369,595	2,369,595	2,369,595
43	Operating Costs	15,172,976	8,006,645	8,006,645	8,006,645
47	Transfers	21,164,267	21,317,636	21,317,636	21,317,636
051	Water	143,668,139	143,081,836	144,121,240	145,186,629
41	Compensation of Employees	42,256,195	41,576,150	42,615,554	43,680,943
42	Travel and Transport	8,821,763	3,371,888	3,371,888	3,371,888
43	Operating Costs	12,279,556	8,308,756	8,308,756	8,308,756
47	Transfers	80,310,625	89,825,042	89,825,042	89,825,042
052	Transport	66,319,825	35,253,714	36,007,880	36,780,901
41	Compensation of Employees	44,648,383	30,166,653.85	30,920,820	31,693,841
42	Travel and Transport	3,535,806	1,051,918	1,051,918	1,051,918
43	Operating Costs	12,377,083	4,035,142	4,035,142	4,035,142
53	Acquisition of Non-Financial Assets	5,758,553	0	-	-
	Grand Total	18,184,778,732	17,569,800,348	18,292,937,289	18,496,830,010

Appendix 2
CAPITAL BUDGET CEILINGS 2021/22-2023/2024

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
001	Agriculture and Food Security	28,470,622	13,212,602	13,873,232	14,566,894
002	Health	92,352,038	26,582,541	27,911,668	29,307,252
003	Education and Training	47,246,454	15,280,956	5,545,004	5,822,254
004	Finance	306,468,582	242,118,391	254,224,310	266,935,526
005	Trade and Industry	163,008,883	149,578,899	157,057,844	164,910,736
006	Development Planning	184,282,366	85,894,426	90,189,148	94,698,605
007	Justice and Correctional Services	59,254,160	28,427,362	29,848,730	31,341,167
008	Home Affairs	261,504,430	261,504,430	274,579,652	288,308,634
010	Communication, Science and Technology	28,390,427	28,390,427	29,809,948	31,300,446
012	Foreign Affairs and International Relations	15,735,536	5,000,000	5,250,000	5,512,500
013	Public Works	315,190,502	371,193,687	389,753,371	409,241,040
015	Energy and Meteorology	160,503,091	131,527,329	138,103,695	145,008,880
017	Tourism, Environment and Culture	24,490,000	12,978,328	13,627,245	14,308,607
019	His Majesty's Office	109,810,000	20,000,000	21,000,000	22,050,000
037	Defence and National Security	37,130,000	5,000,000	5,250,000	5,512,500
042	Local Government and Chieftainship	306,626,650	203,966,650	214,164,983	224,873,232
043	Gender and Youth, Sports and Recreation	189,301,518	12,293,570	12,908,249	13,553,661
048	Mining	14,157,905	2,335,294	2,452,059	2,574,662
049	Police and Public Safety	49,770,000	63,974,697	67,173,431	70,532,103
050	Small Businesses Development,	56,864,616	18,537,164	19,464,023	20,437,224

Code	Ministry/Office	Approved Budget 2020/21	Proposed Ceilings 2021/22	Projections 2022/23	Projections 2023/24
	Cooperatives and Marketing				
051	Water	141,787,328	300,867,566	315,910,944	331,706,492
052	Transport	35,385,680	15,635,680	16,417,464	17,238,338
	Total	2,689,724,932	2,014,300,000	2,104,515,000	2,209,740,751

Appendix 3

CHART OF ACCOUNTS

1. Overview

Take note of the shift from Epicor 7.3.1 to Epicor 10.2 in CBMS and IFMIS Chart of Accounts as summarised in the table below:

Epicor 10.2 COA

Head	Cost Centre	Sub Cost Centre	Program	Sub program	Account Type	Fund Source	Donor	Project	Activity	Economic Indicator	Location
XXX	XX	XX	XX	XX	XX	X	XXX	XXXX	XXXXXXX	XXXXXXX	XX

2. Head

The Ministry or Head code has Three digits.

3. Cost Centre and Sub-Cost Centre

Cost Centre and Sub-Cost Centre codes are each two digits long. Each Ministry must have at least one Cost Centre, and at least one Sub-Cost Centre. The numbering of Cost Centres must start from 01. The numbering of Sub-Cost Centres must also commence from 01.

4. Programme and Sub Programme

Programmes define the broad functions of the Ministry, e.g. Curative Health. **Sub-Programmes** define the more specific areas of activity or functions within a Programme (sub function) e.g. Out-Patient Services. Programme and Sub- Programme codes are each two digits long.

5. Account Type

There is a 1-digit Account Type field which must be used as per description.

<i>Account Type Code</i>	<i>Account Type Description</i>
1	Recurrent Expenditure
2	Development Expenditure
3	Recurrent Revenue
4	Development Revenue
5	Below the Line
6	Contingency Fund
7	Supplementary Expenditure

6. Fund Source

The chart of accounts requires that a source of finance or Fund Source be defined for every item of expenditure. At this stage, there are six possible Fund Sources:

<i>Fund Source Code</i>	<i>Fund Source Description</i>
1	Government of Lesotho
2	Donor Grant Funding
3	Donor Loan Funding
4	Government of Lesotho Counterpart Contributions
5	Commercial Loan Funding
6	Budget Support

7. Donor and Project Codes

Projects and Donor codes use 4 and 3 digits respectively. These codes are assigned by the Ministry of Finance, Budget Department, and cannot be changed by line Ministries. In the cases of recurrent and revenue, where there is no project or donor, these fields must be coded as Donor 000, and Project 0000.

8. Targets and Activities

The MTEF reforms include the definitions of Objectives, Outputs and Activities. These are uniquely defined by each Ministry. They are each 2 digits and for now are coded 00 as they are not yet well defined.

9. Changes to Revenue and Expenditure Items

When using Item codes, it should be noted that any Item code in the chart of accounts that ends with 00, i.e. two zeros, is either a summary level code or a place holder for future use, and no budget or revenue or expenditure can be recorded against it.

10. Location

01	-	Maseru
02	-	Butha-Buthe
03	-	Leribe
04	-	Berea
05	-	Mafeteng
06	-	Mohale's Hoek
07	-	Quthing
08	-	Qacha's Nek
09	-	Thaba-Tseka
10	-	Mokhotlong
21	-	United States of America
22	-	United Kingdom
23	-	Ethiopia
24	-	Canada
25	-	Germany
26	-	Belgium
27	-	Switzerland
28	-	Italy
29	-	The People's Republic of China
30	-	Republic of South Africa
31	-	Ireland
32	-	India
33	-	Japan
34	-	Malaysia
35	-	State of Kuwait

11. CBMS Data Entry

For data entry into the CBMS, use the link below: <http://10.200.1.209/cbmsgol>

Appendix 4

LIST OF STANDARDISED PRICES

1. For costing purposes' Ministries are requested to use the following rates:

Rates to Use During Budgeting	
Item	Amount
Exchange Rate \$1	16.20
Petrol 1 litre	11.50
Diesel 1 Litre	11.50
Accommodation (Hotels)	1,100.00
Accommodation (Guest House)	900.00
Cost of Plate	170.00

Appendix 5

Cluster Name	Composition
1. Investment Promotion	001 Agriculture and Food Security 005 Trade and Industry 010 Communications, Science and Technology 014 Forestry and Land Reclamation 016 Employment and Labour 017 Tourism, Environment and Culture 048 Mining 050 Small Business Development, Cooperatives, and Marketing
2. Human and Social Development	002 Health 003 Education and Training 043 Gender, Youth, Sports and Recreation 046 Social Development
3. Infrastructure	013 Public Works 015 Energy and Meteorology 042 Local Government and Chieftainship Affairs 051 Water 052 Transport
4. Governance, Rule of Law, and Security	007 Justice and Correctional Services 008 Home Affairs 011 Law and Constitutional Affairs 037 Defence and National Security 040 Ombudsman 041 Independent Electoral Commission 045 Judiciary 047 Directorate of Corruption and Economic Offences 049 Police and Public Safety
5. Accountability and Oversight	009 Prime Minister's Office 018 Auditor General's Office 019 His Majesty's Office 038 National Assembly 039 Senate
6. Macro-Policy and Implementation	004 Finance 006 Development Planning 012 Foreign Affairs and International Relations 020 Public Service Commission 044 Public Service
7. Statutory and Administration	021 Public Debt 023 Pensions and Gratuities 024 Statutory Salaries and Allowances 025 Subscriptions to International Organisations 026 Refund to Erroneous Receipts 030 Centralised Items 031 Contingency Fund

Appendix 6

BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2021/2022 - 2023/2024							
HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIR	DESK OFFICER	EXT NO OFFICE NO
Monday - DAY 1							
010	Communications Science and Technology	Revenue, Development and Recurrent	21/12/20	09:00-11:00	Mrs Danziger	M Thokoa	3047
037	Defence and National Security	Revenue, Development and Recurrent	21/12/20	09:00-11:00	Mrs Mpobole	P Ranthimo	3046
001	Agriculture and Food Security	Revenue, Development and Recurrent	21/12/20	09:00-11:00	Mrs Macheli	M Malefane	3042
014	Forestry and Land Reclamation	Revenue, Development and Recurrent	21/12/20	11:30-13:00	Mrs Danziger	M Mohale	3041
019	His Majesty's Office	Revenue, Development and Recurrent	21/12/20	11:30-13:00	Mrs Macheli	M Thelisi	3041
046	Social Development	Revenue, Development and Recurrent	21/12/20	11:30-13:00	Mrs Mpobole	M Moremoholo	3046
LUNCH							
009	Prime Minister's Office	Revenue, Development and Recurrent	21/12/20	14:30-16:00	Mrs Danziger	F Libete	3048
039	Senate	Revenue, Development and Recurrent	21/12/20	14:30-16:00	Mrs Mpobole	M Seeiso	3047
040	Ombudsman	Revenue, Development and Recurrent	21/12/20	14:30-16:00	Mrs Macheli	N Ntaote	3060
Tuesday- DAY 2							
013	Public Works	Revenue, Development and Recurrent	22/12/20	09:00-11:00	Mrs Danziger	L Sepetla	3047

BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2021/2022 - 2023/2024								
HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIR	DESK OFFICER	EXT NO	OFFICE NO
043	Gender and Youth, Sports and Recreation	Revenue, Development and Recurrent	22/12/20	09:00-11:00	Mrs Mpobole	M Mokhorro		3064
052	Transport	Revenue, Development and Recurrent	22/12/20	09:00-11:00	Mrs Macheli	L Talanyane		3060
049	Police and Public Safety	Revenue, Development and Recurrent	22/12/20	11:30-13:00	Mrs Danziger	N Ntaote		3060
006	Development Planning	Revenue, Development and Recurrent	22/12/20	11:30-13:00	Mrs Macheli	M Seeiso		3047
008	Home Affairs	Revenue, Development and Recurrent	22/12/20	11:30-13:00	Mrs Mpobole	M Mohale		3041
LUNCH								
018	Auditor General's Office	Revenue, Development and Recurrent	22/12/20	14:30-16:00	Mrs Macheli	M Malefane		3042
047	DCEO	Revenue, Development and Recurrent	22/12/20	14:30-16:00	Mrs Danziger	F Libete		3048
020	Public Service Commission	Revenue, Development and Recurrent	22/12/20	14:30-16:00	Mrs Mpobole	M Molejane		3042
Wednesday- DAY 3								
051	Water	Revenue, Development and Recurrent	23/12/20	09:00-11:00	Mrs Danziger	P Ranthimo		3046
017	Tourism Environment and Culture	Revenue, Development and Recurrent	23/12/20	09:00-11:00	Mrs Macheli	M Mokhorro		3064
007	Justice and Correctional Services	Revenue, Development and Recurrent	23/12/20	09:00-11:00	Mrs Mpobole	L Talanyane		
005	Trade and Industry	Revenue, Development and Recurrent	23/12/20	11:30-13:00	Mrs Mpobole	L Sepetla		3047

BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2021/2022 - 2023/2024								
HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIR	DESK OFFICER	EXT NO	OFFICE NO
003	Education and Training	Revenue, Development and Recurrent	23/12/20	11:30-13:00	Mrs Danziger	M Moremoholo		3046
050	Small Business Development, Marketing and Cooperatives	Revenue, Development and Recurrent	23/12/20	11:30-13:00	Mrs Macheli	P Ramotsekhoane		3060
LUNCH								
048	Mining	Revenue, Development and Recurrent	23/12/20	14:30-16:00	Mrs Danziger	N Ntaote		3060
045	Judiciary	Revenue, Development and Recurrent	23/12/20	14:30-16:00	Mrs Macheli	F Libete		3041
045	IEC	Revenue, Development and Recurrent	23/12/20	14:30-16:00	Mrs Mpobole	P Ranthimo		3046
Monday- DAY 4								
016	Labour and Employment	Revenue, Development and Recurrent	28/12/20	09:00-11:00	Mrs Macheli	L Talanyane		3060
012	Foreign Affairs and International Relations	Revenue, Development and Recurrent	28/12/20	09:00-11:00	Mrs Danziger	M Seeiso		3047
044	Public Service	Revenue, Development and Recurrent	28/12/20	09:00-11:00	Mrs Mpobole	L Sepella		3047
038	National Assembly	Revenue, Development and Recurrent	28/12/20	11:30-13:00	Mrs Macheli	M Mohale		3041
011	Law and Constitutional Affairs	Revenue, Development and Recurrent	28/12/20	11:30-13:00	Mrs Mpobole	P Ranthimo		3046
015	Energy and Meteorology	Revenue, Development and Recurrent	28/12/20	11:30-13:00	Mrs Danziger	M Malefane		3042
LUNCH								
002	Health	Revenue, Development and Recurrent	28/12/20	14:30-16:00	Mrs Danziger	M Thelisi		3041

BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2021/2022 - 2023/2024								
HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIR	DESK OFFICER	EXT NO	OFFICE NO
042	Local Government and Chieftainship	Revenue, Development and Recurrent	28/12/20	14:30-16:00	Mrs Macheli	M Seeiso		3047
004	Finance	Revenue, Development and Recurrent	28/12/20	14:30-16:00	Mrs Mpobole	M Molejane		3042