

FINANCE EXTERNAL CIRCULAR NOTICE NO. 13 OF 2022

Ministry of Finance and
Development Planning
P.O. Box 395
Maseru 100

7th December 2022

FIN/EXPDT/S.1 (2022/23)

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

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

BUDGET CALL CIRCULAR 2023/2024 - 2025/2026 BUDGET ESTIMATES

I. INTRODUCTION

- 1. The Ministry of Finance as mandated by section 112(1) of the Constitution has commenced the budget preparation process for the Financial Years 2023/24 - 2025/26.** In this regard, the Chief Accounting Officers are requested to submit to the Ministry of Finance and Development Planning, estimates of revenue and expenditure for the Financial Year 2023/24 and projections of revenue and expenditure for 2024/25 and 2025/26, in accordance with the floors and ceilings in Appendices 1, 2 and 3. The estimates must be submitted to the office of the Budget Controller by **30th December 2022**. The full calendar is covered in paragraph 2.0.
- 2. Spending Units are urged to strictly adhere to the given budget ceilings for both Recurrent and Capital expenditure estimates (See Appendices 2 and 3 respectively).** Spending Units are also urged to follow the revenue floors that will be provided and further find innovative ways of increasing domestic revenue and to improve on the existing revenue channels (see Appendix 1). 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 in table 1 below.

II. BUDGET CALENDER

Table 1: Proposed 2023/24 Budget Estimates Timetable

Budget Estimates Call Circular	7 th December, 2022
Submission of Budget Estimates	30 th December, 2022
Budget Estimates discussions with Spending Units	9 th January, 2023
Presentation of Budget Estimates to Informal Cabinet	25 th January, 2023
Presentation of Budget Estimates to Cabinet	14 th February, 2023
Presentation of Budget Estimates to Parliament	23 rd February, 2023

III. THE NATIONAL GROWTH, DEVELOPMENT POLICY GOALS AND THE MACROECONOMIC FRAMEWORK FOR 2023/24 TO 2025/2026

STRATEGIC PRIORITIES FOR 2023/2024 BUDGET

3. **By modernising the major economic, social, infrastructure and governance sectors and by providing capacity to the labour force, Lesotho will experience high economic growth that will create jobs for its citizens in a diverse range of industries.** It is, therefore, the purpose of this framework of NSDP-II to set out a roadmap to facilitate the extension of the NSDP-II and for achieving the rapid economic growth through adherence to the following key priority areas of sustainable development.
- Growth Progression
 - Social Transformation
 - Infrastructure Development
 - Good Governance and Accountability

GROWTH PROGRESSION

4. **The goal of this Key Priority Areas (KPAs) is to achieve inclusive, sustainable and equitable growth and create private sector - led employment for Basotho.** The aim is to aspire to change to a knowledge-based economy. This is hoped to be achieved through structural transformation of the following productive sectors: Agriculture, Manufacturing, Mining and Tourism.

SOCIAL TRANSFORMATION

5. **The aim of this KPA is to build capable and healthy human resources. Quality human capital is crucial to optimizing productivity and associated socioeconomic benefits to the people.** Lesotho's population is undergoing a demographic transition where the age structure is changing from dominantly children to one dominated by the working age population, thus providing an opportunity for demographic dividend. Lesotho should choose to accelerate demographic transition through investment in youth, education, and health.

INFRASTRUCTURE DEVELOPMENT

6. **The aim of this KPA is to build new and expand the existing infrastructure that will help productive sectors to achieve their goal.** Strong infrastructure enables economic growth and is the bedrock for better living conditions. Energy, water, transport, ICT and built environment are the

vital forces that support economic transformation. Sustainable investment in infrastructure needs to be prioritized and sequenced to support economic development.

GOOD GOVERNANCE AND ACCOUNTABILITY

- 7. The goal of this KPA is to promote good governance through effective institutions. Good governance and responsive institutions and engaged citizens are the fundamental principles of democracy and sustainable development.** Lesotho's economic, social, political, and environmental future rests on its ability to put people at the centre of decision making. Lesotho wants to continue to be safe, peaceful and uphold the rule of law, secure, transparent and accountable and to improve service delivery while also being at peace with other countries.

IMPLEMENTATION, MONITORING AND EVALUATION

- 8. The Government of Lesotho is committed to effective service delivery to its people.** To accomplish this, the government had already adopted the prudent and accountable methodology that is result-driven and performance-oriented for the benefit of all Basotho. In this regard, Big Fast Results Methodology (BFR), which has sufficient intermediate indicators, that deliver quick feedback on results that can continually be improved through decision making and learning has been adopted by the government. Frequent monitoring and evaluation need to be undertaken while frequent reporting should also be done to track the progress, through usage of dashboards.

PUBLIC SECTOR EXPENDITURE STRATEGY

- 9. 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.
- 10. 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 and its extension period.** 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 2020/21. 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.
- 11. In preparation for the 2023/24 National Budget, the Government has revised the existing budgeting programmes from ministerial functions and adopted the NDSP-II Key Priority Areas and their intermediate outcomes as the new programmes and sub-programmes, respectively.** This new approach will facilitate expenditure tracking and ease monitoring and evaluation of its performance.
- 12. Spending Units should give a direction on what needs to be done and clearly indicate the change so that the changes and priorities can be effected.** During the Budget Strategy Paper (BSP) informal Cabinet meeting, it was proposed that due to tight budget constraints, GOL should

prioritise and implement few policies and plans which target government goals. The upcoming budget should reflect decisions made for MDA's to show Big Fast Results (BFR).

MACROECONOMIC CONTEXT FOR THE 2023/24 - 2025/26 BUDGET

CURRENT SITUATION

13. In its latest outlook, the International Monetary Fund (IMF) revised downwards its projection for the global economy to 3.2 percent in 2022, after recording a strong growth of 6.0 percent in 2021, before slowing further to 2.7 percent in 2023. The downward revision in the growth outlook was attached to the protracted war in Ukraine, escalation of sanctions on the Russian Federation, the possibility of more lockdowns as part of the strict zero-COVID-19 strategy in China, as well as uncertainties related to the emergence and spread of new strains of the Virus. Subsequently, world trade growth, which accelerated by 10.1 percent in 2021, is also expected to decelerate to 4.3 percent and 2.5 percent in 2022 and 2023.

Table 2: World Economic Outlook Projections

	Actual 2021	Projections	
		2022	2023
World Output	6	3.2	2.7
Advanced Economies	5.2	2.4	1.1
Emerging Markets & Developing Economies	6.6	3.7	3.7
South Africa	4.9	2.1	1.1
World Trade Volumes	10.1	4.3	2.5
Commodity Prices (USD)			
<i>Oil</i>	65.9	41.4	-12.9
World Consumer Prices	4.7	8.8	6.5
Advanced Economies	3.1	7.2	4.4
Emerging Markets & Developing Economies	5.9	9.9	8.1

Source: IMF WEO October 2022

14. The IMF also projects global crude oil prices to remain high at an average of USD107 per barrel in 2022 exacerbated by the geopolitical tensions in Ukraine. Inflation on the other hand will be driven by high commodity and food prices and is projected at 7.2 percent in advanced economies and 9.9 percent in Emerging Markets and Developing Economies. Inflation forecast for 2023 is expected to ease to 6.5 percent from 8.8 percent in 2022 and is projected to slow to 4.4 percent in advanced economies and 8.1 percent in emerging markets and developing economies. In 2022, inflation in advanced economies has reached its highest rate. Although inflation is affecting most economies across the world, it has the most severe impact on lower income developing economies. In these economies, the larger part of household consumption expenditures is on food commodities, which means that inflation can have serious ramifications on living standards. Regardless of a slight decline in the global Consumer Price Index in July and August 2022, food price inflation in South Africa has been revised upwards to 8.1 percent, from 7.4 percent in the previous year and is forecasted to slow down to 5.6 percent and 4.2 percent in 2023 and 2024, respectively.

STATE OF THE ECONOMY AND GROWTH PROSPECTS FOR 2023/24 -2024/25

15. After experiencing significant supply and demand shocks caused by the pandemic in 2020, economic activity improved in 2021/22 with GDP growth recovering to 1.8 percent (-3.9 percent in 2020/21). The recovery was mainly buttressed by a turnaround in private sector spending following less restrictions, better adjustments to the new norm, improved compliance to the standard operating procedures and rapid vaccination progress.

Table 3: Real Sector 2019/20 – 2022/23

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Percentage change	Actual			Estimate	Forecast		
GDP at constant market prices, % growth	-2.0	-3.9	1.8	2.3	2.7	3.9	4.0
Agriculture, forestry and fishing	2.4	2.1	2.3	1.5	1.3	2.0	2.5
<i>Growing of crops; market gardening; horticulture</i>	<i>-13.5</i>	<i>18.6</i>	<i>1.5</i>	<i>1.7</i>	<i>2.9</i>	<i>3.1</i>	<i>3.1</i>
Mining and quarrying	-11.2	-7.8	2.4	2.9	3.3	3.6	4.8
Manufacturing	-2.8	-5.2	8.1	1.3	1.2	1.3	1.3
<i>Food products and beverages</i>	<i>-21.5</i>	<i>-11.5</i>	<i>6.5</i>	<i>2.5</i>	<i>3.0</i>	<i>3.5</i>	<i>4.0</i>
<i>Textiles, clothing, footwear and leather</i>	<i>0.0</i>	<i>-2.5</i>	<i>8.5</i>	<i>0.8</i>	<i>0.6</i>	<i>0.6</i>	<i>0.7</i>
<i>Other manufacturing</i>	<i>-6.6</i>	<i>-23.9</i>	<i>5.4</i>	<i>6.5</i>	<i>5.1</i>	<i>6.4</i>	<i>5.0</i>
Construction	-24.2	-30.9	11.8	12.3	20.9	21.9	19.7
Wholesale and retail trade; repair of motorvehicles	-19.7	-21.3	1.3	1.5	2.3	3.1	3.1
Accommodation and food service activities	-26.3	-34.2	0.8	1.1	1.5	1.9	2.3
Information and communication	2.1	-0.6	5.4	4.5	5.0	6.0	2.8
Financial and insurance activities	36.3	3.8	-1.1	5.0	4.7	4.8	5.6
Government sector	1.4	4.8	0.3	-6.5	-0.5	2.8	4.4

Source: MFDP

16. The gradual improvement in income and labour market conditions during the year had provided support to household spending. Meanwhile, investment activity benefitted from continued capital spending, especially in the Lesotho Highlands Water Project II, Queen Elizabeth II hospital and Ramarothole Solar Power generation station, alongside other government financed capital spending. In addition, improvement in global rough diamond prices has supported diamond export in 2021/22. External demand also provided additional support to Lesotho's textiles exports in 2021/22.
17. Economic recovery continued in the first half of 2022. Growth in the first quarter expanded by 1.5 percent, supported by strong growth of 53.1 percent in the mining and quarrying sector and construction which expanded by 17.3 percent. However, growth slowed in the second quarter to 0.1 percent. Performance in the second quarter was driven by weak performance in the manufacturing sector, which contracted by 17.7 percent.
18. The high integration of Lesotho's economy with South Africa implies increased exposure to external shocks and recovery in the remaining half of 2022/23 will depend on economic developments in South Africa, which is directly affected by global economic developments. The protracted war in Ukraine, for instance, has caused economic pressures on multiple fronts, most notably an increase in global inflation as commodity prices continue to rise. Furthermore, the risk of tighter global financial conditions, labour shortages and the rising cost of living may pose a challenge to the South African economic recovery efforts and consequently spill over to Lesotho's

effort to recover. However, growth is projected to average 2.3 percent by the end of 2022/23 and expand further to 2.7 percent in 2023/24, before averaging 4.0 percent between 2024/25 and 2025/26. The positive outlook is supported by continued activities of the LHWP II dam construction, together with huge investments in climate-smart agriculture by the Millennium Challenge Corporation (MCC) and Small Agriculture Development Project (SADP II).

IV. GUIDELINES FOR BUDGET ESTIMATES FOR 2023/24– 2025/26

- 19. The 2023/24 - 2025/26 budget estimates will be prepared using the Chart of Accounts as per the attached Appendix 4 and list of Standardised Prices as per Appendix 5. The 2023/24 - 2025/26 budget estimates will continue to be populated in the Central Budget Management System (CBMS).**

V. BUDGETARY PRINCIPLES

- 20. In response to the consistent shortfall in cash and foreign reserves, as well as the volatile SACU revenues, the depreciation of the 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 the budget deficit, the Government will continue to adopt the following principles which will underpin and guide the 2023/24 - 2025/26 Budget:**

- i. Adopt a Budget that is affordable, sustainable, and yet responsive to the needs of the country over the medium-term.
- ii. Adopt austerity measures to control and curb expenditure waste.
 - a. Over the medium-term, bring the overall fiscal deficit to below 3 percent of GDP, consistent with long-term GDP growth.
 - b. The Government's expenditure on the wage bill should not grow as a share of GDP and must be reduced over the medium term, alongside measures to streamline the civil service.
 - c. Consistently constraining the Government's recurrent expenditure not to grow more than the development expenditure.
- iii. Improve monitoring, transparency, and accountability mechanisms to ensure expenditure efficiency.
- iv. Prioritise the elimination of expenditure arrears by transparent disclosure and budgeting.
- v. Expand domestic revenue mobilization to reduce reliance on volatile and shrinking transfers from the Southern African Customs Union (SACU).
 - a. Introduce reforms as needed, to broaden the tax base, boost taxpayer compliance, and improve revenue administration
 - b. A realistic degree of predictability with respect to the level of tax rates and tax bases shall be maintained, considering any future tax reforms.
 - c. Over the medium-term, the Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
- vi. Expand the sources of public debt financing to enable the Government to restructure its public debt portfolio and to better facilitate the financing of a deficit; and
- vii. Achieve consistency of the Medium-Term Fiscal Framework (MTFF) and Medium-Term Expenditure Framework (MTEF) to the national priorities, efficiency, effectiveness, and value for money in public expenditure.

VI. REVENUE ESTIMATES

21. 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, ministries and agencies responsible for collecting resources are instructed and encouraged to collect revenues and mobilise 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 a decline in revenue from traditional sources such as SACU.
- Revenue estimates should include Actual Collection for 2021/22; projected outturn for 2022/23 based on Actual Collection in the first six months of 2022/23; and targets for the financial years 2023/24 and projections for 2024/25 and 2025/26.

VII. RECURRENT EXPENDITURE ESTIMATES

GENERAL ISSUES

22. 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.

23. The Government will continue to implement the Medium-Term Expenditure Framework (MTEF) approach to budgeting. The CMBS will be enhanced to fully reflect the Spending Units budgetary requirements in the medium term, and the implementation of the enhanced system will be piloted during the preparation of the 2024/25 annual budget. Ministries should produce Budget Framework Papers (BFPs), matching their ministerial objectives and funding requirements with national development documents, such as the Strategic Development Goals (SDGs) and NSDP, which take into consideration issues of poverty eradication, quality education, gender, climate action and inclusion.

24. 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 Ministry of Finance and 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 for improvement of service delivery and areas where **reallocations** and **savings** can be made within ministries. The discussion should also capture the amount of estimated expenditure arrears to be carried forward, its causes, and what remedial action is taken to prevent further accumulation.

VIII. CONDITIONS FOR BUDGET ESTIMATES

25. Ministries are required to observe the following conditions pertaining to the 2023/24 - 2025/26 budget estimates:

- i. Spending Units should ensure that their budget estimates are linked to the BFPs, by populating the budget strategy module in the CBMS.
- 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 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. Spending Units submissions should include realistic estimates to meet the recurrent costs arising from projects which are scheduled for completion in 2023/24 - 2025/26 as well as for the maintenance of existing assets.
- vi. In compliance with the 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.
- vii. Spending units should build and submit a logic frameworks for the projects.

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

IX. CONTENT OF DETAILED SUBMISSIONS

Personal Emoluments (PE)

27. Chief Accounting Officers are advised to discuss their staffing situation with the Ministry of Public Service, Labour and Employment before submission of the estimates:

- Requests for creation of new posts should be cleared with the Ministry of the Public Service, Labour and Employment and funding with the Ministry of Finance and Development Planning.
- Promotions should be cleared with Human Resource Department (HRD) in the Ministry of the Public Service, Labour and Employment.
- Upgrading should be cleared with the Remuneration and Benefits Department (RBD) in the Ministry of the Public Service, Labour and Employment.
- Spending Units 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, Labour and Employment, including how these positions will enhance performance of the ministries/departments and the impact on the future wage bill.

28. Ministries should ensure that the Sub-Programmes 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. The Ministry of Public Service, Labour and Employment should be given a copy of estimates of Personal Emoluments to confirm payroll with establishment.

Other Charges (OC)

29. Spending Units 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. The Spending Units should observe the following issues:

- 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.
- Spending Units 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 2020/21 and 2021/22. Parent ministries should discuss the requested subvention with relevant institutions and agree on the level of support proposed.

X. SPECIAL FUNDS AND TRADING ACCOUNTS

30. Ministries operating special funds and trading accounts are expected to submit their budgets along with the parent ministry's budget for approval by the Minister of Finance and Development Planning.

(a) **The Special Funds/Trading Accounts budget estimates should disclose the total estimated amount for expenditure arrears which will be carried forward and paid in FY2023-24.**

(b) **Separate submissions are required for:**

- Trading Accounts; and
- Special Funds

(c) **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 for the last financial year will not be considered for approval.

XI. PROJECTS AND BANK ACCOUNTS

31. 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 subsequent year.

XII. CAPITAL ESTIMATES

CRITERIA FOR SELECTION OF PROJECTS AND/OR ALLOCATION OF RESOURCES

32. The need for more efficient public investment cannot be overemphasised, hence the need to plan suitable levels of investment across the 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.

- 33. 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 the Financial Year 2023/24 and indicative ceilings for subsequent financial years are provided in Appendix 3.
- 34. 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 the 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.
- 35. Take note that for creation of new projects and programmes, a change request form has to be filled and signed by the 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 6 above.

PRIORITIES IN CAPITAL ALLOCATIONS

- 36. 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.
- 37. 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 and expected to be carried forward 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 the 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

- 38. In facilitating the timely release of funds for development expenditure, Spending Units should submit the following documents:**
- Cash plans and Implementation schedule
 - Commitment plans
 - Certificates and/or invoices
 - Quotations or tender panel approvals

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

INFORMATION COMMUNICATION TECHNOLOGY

40. **Top priority should be given to internet connectivity within the 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.
41. **Spending Units should contact the ICT department of the Ministry of Information, Communications, Science, Technology and Innovation for advice and guidance in respect of infrastructure requirements relating to the development of e-governance and associated cost estimates.**

XIII. WORKING TOGETHER FOR A BETTER FUTURE

42. **For inclusive public participation, improved transparency and oversight, the Government has capacitated representatives of the Civil Society, Non-Governmental Organisations, the Citizens and Local Authorities on the roles they should play in the budget process.** Areas of cooperation and logical framework governing the process will be developed and implemented in preparation for the 2024/25 National Budget. Spending Units are therefore urged to involve the public in developing national investment programmes.
43. **In preparation for the 2023/24 - 2025/26 BSP, the Ministry of Finance and Development Planning has conducted the 2023/24 Pre-Budget Consultations in nine administrative districts with the exception of Butha-Buthe.** The aim of the consultations was to seek policy direction from the grassroots, make the budget process transparent and inclusive to all stakeholders as well as the general citizens. The district consultations report is publicly available on the Ministry of Finance website.

XIV. ANNUAL IMPLEMENTATION, CASH AND PROCUREMENT PLANS

44. **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.

XV. CENTRALISED BUDGET MANAGEMENT SYSTEM (CBMS) – BUDGET ENTRY PROCESS

45. **For the 2023/24 budget, all ministries will prepare their revenue and expenditure budget estimates for both BFP and Budget Estimates using the Programme Budgeting approach, in 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.

XVI. ESTIMATES SUBMISSIONS

46. Ministries should adhere to the following issues during their budget submissions:

- Estimates submissions must cover actual expenditure in Financial Year 2021/22; approved budget for 2022/23; the projected outturn for 2022/23; budget requests for 2023/24; projections for 2024/25 and 2025/26.
- Ministerial BFP's should form the basis for preparation of the estimates and projections. Information contained in the BFPs assists Ministry of Finance and Development Planning 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.
- **MDA's must submit TWO SIGNED HARD COPIES OF BUDGET ESTIMATES; (REVENUE, RECURRENT AND CAPITAL ESTIMATES BY PROGRAMME).**

47. Submissions are considered complete when signed by the Chief Accounting Officer and the Minister; and should be composed of the following:

SUMMARY OF ANNEXES TO BE SUBMITTED

NO.	DESCRIPTION	WHO TO SUBMIT TO	SUBMISSION MODALITY
1.	Completed tables of 2023/24 – 2025/26 Recurrent and Development Revenues.	All Spending Units that generated revenues	CBMS, hard copies and email
2.	Completed tables of 2023/24 – 2025/26 MTEF Expenditure Budget Estimates (Recurrent and Capital)	All Spending Units	CBMS, hard copies and email
3.	Completed tables of contractual staff	Only Spending Units with contractual personnel.	Hard and signed copies and email
4.	Completed tables of budget of public enterprises showing estimates of revenues and expenditures for the period of 2023/24-2025/26 (all those that get funding from government).	All Spending Units with public enterprises under them	Hard and signed copies and email
5.	Gender audits should be conducted for pilot ministries and be submitted to the MFDP.	Pilot ministries	Hard and signed copies and email
6.	2023/24 costed operational plan linked to NSDP-II and the Budget	All Spending Units	Hard and signed copies and email
7.	Procurement, cash and capital implementation plans	All Spending Units	Hard and signed copies and email
8.	Financial statements and potential risks generated by SOEs that do not get funding from Government but Government has shares.	All Spending Units with such entities under them	Hard and signed copies and email
9.	Completed tables of budget for the special, revolving funds, trading accounts etc	All Spending Units with such entities under them.	Hard and signed copies and email
10.	The estimated amount of expenditure arrears at the beginning of year and the amount planned for liquidation in the expenditure budget estimates.	All Spending Units with such expenditures.	Hard and signed copies and email

XVII. 2022/2023 BUDGET SPEECH

- 48.** Contributions to the 2022/23 Budget Speech should be submitted with the estimates. The contribution should include: an assessment of expected performance in 2021/22 and an outline of the Ministry's planned objectives and activities for 2022/23 and two subsequent years. The contributions should be brief and specific, focusing on core goals, objectives and achievements of the Spending Units and aligned with the key priorities.



BUDGET CONTROLLER
MALESHOANE LEKOMOLA-DANZIGER (MRS)

APPENDIX 1: 2023/2024 - 2025/2026 REVENUE BUDGET ESTIMATES

MINISTRY/HEAD	APPROVED TARGET 2022/2023	REVISED TARGET 2022/2023	PROPOSED TARGET 2023/2024	PROJECTIONS 2024/2025	PROJECTIONS 2025/2026
Agriculture, Food Security and Nutrition	28 657 557	28 657 557	36 218 661	38 029 594	39 931 074
Health	19 394 059	19 394 059	29 091 089	30 545 643	32 072 925
Education and Training	2 134 000	2 134 000	4 691 125	4 925 681	5 171 965
Finance and Development Planning	14 891 453 163	14 891 453 163	15 043 900 000	17 441 400 000	18 775 700 000
Trade, Industry, Business Development and Tourism	16 463 870	16 463 870	33 293 157	34 957 815	36 705 706
Justice and Law	3 496 610	3 496 610	6 993 220	7 342 881	7 710 025
Local Government, Chieftainship, Home Affairs and Police	28 638 213	28 638 213	45 297 474	47 562 348	49 940 465
Information, Communications, Technology and Innovation	9 530 475	9 530 475	19 060 950	20 013 998	21 014 697
Public Works and Transport	45 066 363	45 066 363	90 132 726	94 639 362	99 371 330
Natural Resource	2 484 115 512	2 484 115 512	2 608 321 288	2 738 737 352	2 875 674 220
Public Service, Labour and Employment	13 700 472	13 700 472	26 263 838	27 577 030	28 955 881
Defence	1 100 000	1 100 000	5 500 000	5 775 000	6 063 750
Gender, Youth, Sports, Arts, Culture and Social Development	16 350	16 350	81 750	85 838	90 129
Judiciary	3 458 227	3 458 227	6 916 454	7 262 277	7 625 391
Grand Total	17 547 224 871	17 547 224 871	17 955 761 731	20 498 854 817	21 986 027 558

APPENDIX 2: 2023/2024 - 2025/2026 RECURRENT BUDGET ESTIMATES

MINISTRY/HEAD	APPROVED BUDGET 2022/2023	REVISED BUDGET 2022/2023	PROPOSED BUDGET 2023/2024	PROJECTIONS 2024/2025	PROJECTIONS 2025/2026
Agriculture, Food Security and Nutrition	347 770 218	347 743 118	363 942 345	382 139 462	401 246 436
41- Compensation of Employees	186 531 342	186 504 242	190 556 734	200 084 571	210 088 800
42- Travel and Transport	16 025 919	16 824 815	16 025 919	16 827 215	17 668 576
43- Operating Costs	144 818 650	143 702 854	157 114 077	164 969 781	173 218 270
48- Other Expense	394 307	394 307	245 615	257 895	270 790
53- Acquisition of Non Financial Assets	-	316 900	-	-	-
Health	1 985 840 142	1 985 840 142	2 020 652 498	2 121 685 123	2 227 769 379
41- Compensation of Employees	513 672 492	513 672 492	551 068 142	578 621 549	607 552 626
42- Travel and Transport	32 682 178	32 682 178	30 864 293	32 407 508	34 027 883
43- Operating Costs	1 056 353 063	1 056 353 063	1 056 353 063	1 109 170 716	1 164 629 252
47- Transfers	381 967 000	381 967 000	381 967 000	401 065 350	421 118 618
48- Other Expense	1 165 409	1 165 409	400 000	420 000	441 000
Education and Training	2 573 747 235	2 573 747 235	2 626 407 879	2 757 728 273	2 895 614 686
41- Compensation of Employees	2 213 527 382	2 213 527 382	2 190 015 896	2 299 516 691	2 414 492 526
42- Travel and Transport	14 845 795	15 031 407	11 792 418	12 382 039	13 001 140
43- Operating Costs	33 298 476	33 094 464	33 298 476	34 963 400	36 711 570
47- Transfers	312 075 582	312 075 582	391 301 089	410 866 143	431 409 450
53- Acquisition of Non Financial Assets	-	18 400	-	-	-
Finance and Development Planning	2 228 942 470	2 274 296 181	2 297 000 993	2 411 851 042	2 532 443 594
41- Compensation of Employees	227 819 161	230 261 311	226 796 396	238 136 216	250 043 027
42- Travel and Transport	92 008 259	94 977 626	78 070 876	81 974 419	86 073 140
43- Operating Costs	75 100 283	71 162 568	62 961 446	66 109 519	69 414 995
47- Transfers	720 223 142	765 576 853	720 223 142	756 234 299	794 046 014
48- Other Expense	1 063 791 625	1 063 791 625	1 158 949 132	1 216 896 589	1 277 741 418
49- Losses	50 000 000	47 557 850	50 000 000	52 500 000	55 125 000
53- Acquisition of Non Financial Assets	-	968 348	-	-	-
Trade, Industry, Business Development and Tourism	120 512 949	121 212 949	119 908 776	125 904 214	132 199 425
41- Compensation of Employees	56 594 389	56 594 389	56 990 216	59 839 726	62 831 713
42- Travel and Transport	2 696 756	4 057 713	2 696 756	2 831 594	2 973 173
43- Operating Costs	25 226 488	22 575 951	25 226 488	26 487 812	27 812 203
47- Transfers	34 995 316	34 995 316	34 995 316	36 745 082	38 582 336
48- Other Expense	-	700 000	-	-	-
53- Acquisition of Non Financial Assets	1 000 000	2 289 580	-	-	-
Justice and Law	341 186 910	341 186 910	326 839 060	343 181 013	360 340 064
41- Compensation of Employees	257 142 564	257 142 564	267 794 714	281 184 450	295 243 673
42- Travel and Transport	9 877 021	10 336 995	9 877 021	10 370 872	10 889 416
43- Operating Costs	39 167 325	41 379 521	39 167 325	41 125 691	43 181 976
47- Transfers	35 000 000	32 027 564	10 000 000	10 500 000	11 025 000
53- Acquisition of Non Financial Assets	-	300 266	-	-	-
Local Government Chieftainship, Home Affairs and Police	1 676 136 790	1 676 136 790	1 673 441 405	1 757 113 475	1 844 969 149
41- Compensation of Employees	1 474 269 226	1 474 269 226	1 479 894 872	1 553 889 615	1 631 584 096
42- Travel and Transport	44 346 633	42 940 102	36 810 317	38 650 833	40 583 375
43- Operating Costs	122 729 376	122 466 775	122 729 376	128 865 845	135 309 137
47- Transfers	33 240 839	33 240 839	33 240 839	34 902 881	36 648 025
48- Other Expense	1 550 716	1 550 716	766 001	804 301	844 516
53- Acquisition of Non Financial Assets	-	1 669 132	-	-	-
Prime Minister's Office	116 621 863	116 621 863	105 819 257	111 110 220	116 665 731
41- Compensation of Employees	78 396 792	71 586 299	67 594 186	70 973 895	74 522 590
42- Travel and Transport	19 273 680	26 623 095	19 273 680	20 237 364	21 249 232
43- Operating Costs	9 374 857	8 829 775	9 374 857	9 843 600	10 335 780
47- Transfers	9 496 534	9 496 534	9 496 534	9 971 361	10 469 929
48- Other Expense	80 000	80 000	80 000	84 000	88 200
53- Acquisition of Non Financial Assets	-	6 160	-	-	-
Information, Communications, Technology and Innovation	166 967 259	229 059 555	168 060 938	176 463 985	185 287 184
41- Compensation of Employees	84 558 300	84 558 300	85 651 979	89 934 578	94 431 307
42- Travel and Transport	14 207 471	15 776 136	14 207 471	14 917 845	15 663 737
43- Operating Costs	68 201 488	128 725 119	68 201 488	71 611 562	75 192 141
Foreign Affairs and International Relations	431 465 021	431 465 021	419 975 416	440 974 187	463 022 896
41- Compensation of Employees	344 614 605	334 788 205	333 125 000	349 781 250	367 270 313
42- Travel and Transport	5 560 212	16 491 296	5 560 212	5 838 223	6 130 134
43- Operating Costs	80 959 772	79 277 378	80 959 772	85 007 761	89 258 149
48- Other Expense	330 432	330 432	330 432	346 954	364 301
53- Acquisition of Non Financial Assets	-	577 710	-	-	-
Public Works and Transport	195 418 181	195 418 181	193 495 459	203 170 232	213 328 743
41- Compensation of Employees	100 422 778	100 422 778	100 759 784	105 797 773	111 087 662
42- Travel and Transport	7 096 831	7 157 164	5 017 303	5 268 168	5 531 576
43- Operating Costs	17 710 372	17 650 039	17 710 372	18 595 891	19 525 685
47- Transfers	70 008 000	70 008 000	70 008 000	73 508 400	77 183 820
53- Acquisition of Non Financial Assets	180 200	180 200	-	-	-
Natural Resource	206 549 128	236 307 735	200 784 496	210 823 721	221 364 907
41- Compensation of Employees	90 035 832	90 035 832	86 000 220	90 300 231	94 815 242
42- Travel and Transport	9 744 822	9 884 822	9 632 510	10 114 135	10 619 842
43- Operating Costs	16 830 762	16 690 762	15 214 053	15 974 756	16 773 494
47- Transfers	89 807 712	119 566 319	89 807 713	94 298 099	99 013 004
48- Other Expense	130 000	130 000	130 000	136 500	143 325
49- Losses	-	-	-	-	-

Public Service, Labour and Employment	115 691 898	137 044 612	114 752 156	120 489 764	126 514 252
41- Compensation of Employees	62 463 611	62 463 611	62 146 110	65 253 416	68 516 087
42- Travel and Transport	6 256 757	7 031 034	5 634 516	5 916 241	6 212 053
43- Operating Costs	31 204 862	51 286 942	31 204 862	32 765 105	34 403 360
47- Transfers	15 766 668	15 766 669	15 766 668	16 555 001	17 382 751
53- Acquisition of Non Financial Assets	-	496 356	-	-	-
Environment	162 629 706	162 687 354	161 101 648	169 156 730	177 614 567
41- Compensation of Employees	111 252 739	111 310 387	109 724 681	115 210 915	120 971 461
42- Travel and Transport	8 482 868	8 743 168	8 482 868	8 907 011	9 352 362
43- Operating Costs	36 606 483	36 346 183	36 606 483	38 436 807	40 358 648
47- Transfers	5 437 616	5 437 616	5 887 616	6 181 997	6 491 097
48- Other Expense	400 000	400 000	400 000	420 000	441 000
His Majesty's Office	11 125 780	11 125 780	12 144 613	12 751 844	13 389 436
41- Compensation of Employees	6 757 799	6 757 799	7 776 632	8 165 464	8 573 737
42- Travel and Transport	1 660 780	1 660 780	1 660 780	1 743 819	1 831 010
43- Operating Costs	2 707 201	2 707 201	2 707 201	2 842 561	2 984 689
Public Service Commission	12 416 809	12 763 805	12 488 795	13 113 234	13 768 896
41- Compensation of Employees	5 898 457	5 898 457	5 970 443	6 268 965	6 582 413
42- Travel and Transport	1 100 000	1 341 041	1 100 000	1 155 000	1 212 750
43- Operating Costs	5 418 352	5 496 632	5 418 352	5 689 270	5 973 733
53- Acquisition of Non Financial Assets	-	27 675	-	-	-
Public Debt	2 515 952 861	2 515 952 861	2 900 255 138	3 045 267 895	3 197 531 290
46- Interests	766 460 350	766 460 350	710 303 612	745 818 793	783 109 732
61- Domestic Repayments	776 582 650	776 582 650	1 056 407 000	1 109 227 350	1 164 688 718
62- External Repayments	972 909 861	972 909 861	1 133 544 526	1 190 221 752	1 249 732 840
Pensions and Gratuities	1 299 981 999	1 299 981 999	1 586 148 060	1 665 455 463	1 748 728 236
41- Compensation of Employees	1 297 501 371	1 297 501 371	1 583 667 432	1 662 850 804	1 745 993 344
47- Transfers	2 480 628	2 480 628	2 480 628	2 604 659	2 734 892
Statutory Salaries and Allowances	39 675 225	39 675 225	38 660 604	40 593 634	42 623 316
41- Compensation of Employees	18 210 254	18 210 254	17 195 633	18 055 415	18 958 186
42- Travel and Transport	16 110 928	16 110 928	16 110 928	16 916 474	17 762 298
43- Operating Costs	5 354 043	5 354 043	5 354 043	5 621 745	5 902 832
Subscriptions to International Organisations	124 434 160	124 434 160	124 434 160	130 655 868	137 188 661
43- Operating Costs	48 615 817	19 252 680	48 615 817	51 046 608	53 598 938
47- Transfers	50 827 178	55 826 053	50 827 178	53 368 537	56 036 964
51- Acquisition of Financial Assets	22 171 912	-	22 171 912	23 280 508	24 444 533
52- Acquisition of Monetary Gold and Special Drawing Rights	2 819 253	49 355 427	2 819 253	2 960 216	3 108 226
Refund to Erroneous Receipts	2 268 000	2 268 000	2 268 000	2 381 400	2 500 470
48- Other Expense	2 268 000	2 268 000	2 268 000	2 381 400	2 500 470
Centralised Items	423 659 984	-	300 000 000	300 000 000	300 000 000
48- Centralised Items	423 659 984	-	300 000 000	300 000 000	300 000 000
Contingencies Fund	300 000 000	-	300 000 000	300 000 000	300 000 000
59- Contingencies Fund	300 000 000	-	300 000 000	300 000 000	300 000 000
Disaster Management Authority	22 306 237	122 306 237	23 300 697	24 465 732	25 689 019
41- Compensation of Employees	9 256 237	9 256 237	10 250 697	10 763 232	11 301 394
42- Travel and Transport	998 732	998 732	998 732	1 048 669	1 101 102
43- Operating Costs	2 009 608	2 009 608	2 009 608	2 110 088	2 215 593
47- Transfers	10 041 660	110 041 660	10 041 660	10 543 743	11 070 930
Defence	637 326 613	663 699 201	640 176 947	672 185 795	705 795 084
41- Compensation of Employees	494 168 293	494 168 293	493 081 613	517 735 694	543 622 479
42- Travel and Transport	16 498 790	59 597 875	16 498 790	17 323 730	18 189 916
43- Operating Costs	65 152 618	44 450 207	65 152 618	68 410 249	71 830 761
48- Other Expense	61 506 912	65 443 926	65 443 926	68 716 122	72 151 928
53- Acquisition of Non Financial Assets	-	38 900	-	-	-
National Security Services	85 395 006	85 395 006	92 625 985	97 257 284	102 120 149
41- Compensation of Employees	71 490 774	71 490 774	78 721 753	82 657 841	86 790 733
42- Travel and Transport	6 250 030	6 237 408	6 250 030	6 562 532	6 890 658
43- Operating Costs	7 475 839	7 475 839	7 475 839	7 849 631	8 242 112
53- Acquisition of Non Financial Assets	178 363	190 985	178 363	187 281	196 645
National Assembly	90 089 429	90 089 429	79 828 398	83 819 817	88 010 808
41- Compensation of Employees	83 412 077	79 881 193	73 499 211	77 174 172	81 032 880
42- Travel and Transport	2 167 718	2 167 718	1 819 553	1 910 530	2 006 057
43- Operating Costs	4 509 634	4 409 634	4 509 634	4 735 116	4 971 871
53- Acquisition of Non Financial Assets	-	3 630 884	-	-	-
Senate	24 605 882	24 605 882	23 838 799	25 030 739	26 282 276
41- Compensation of Employees	20 605 882	20 605 882	19 838 799	20 830 739	21 872 276
42- Travel and Transport	2 000 000	2 000 000	2 000 000	2 100 000	2 205 000
43- Operating Costs	2 000 000	2 000 000	2 000 000	2 100 000	2 205 000
Ombudsman	9 230 644	9 230 644	9 194 026	9 653 728	10 136 414
41- Compensation of Employees	5 230 644	5 230 644	5 194 026	5 453 728	5 726 414
42- Travel and Transport	1 500 000	1 500 000	1 500 000	1 575 000	1 653 750
43- Operating Costs	2 500 000	2 422 723	2 500 000	2 625 000	2 756 250
53- Acquisition of Non Financial Assets	-	77 277	-	-	-
Independent Electoral Commission	322 060 700	322 060 700	320 510 117	336 535 623	353 362 404
41- Compensation of Employees	20 817 178	23 700 961	19 266 595	20 229 925	21 241 421
42- Travel and Transport	7 471 262	7 471 262	7 471 262	7 844 825	8 237 066
43- Operating Costs	29 460 365	26 576 582	29 460 365	30 933 383	32 480 052
47- Transfers	261 556 895	261 556 895	261 556 895	274 634 740	288 366 477
53- Acquisition of Non Financial Assets	2 755 000	2 755 000	2 755 000	2 892 750	3 037 388
Gender, Youth, Sports, Arts, Culture and Social Development	1 325 005 138	1 325 008 438	1 326 876 284	1 393 220 098	1 462 881 103
41- Compensation of Employees	112 424 203	112 427 503	114 358 749	120 076 686	126 080 521
42- Travel and Transport	24 683 745	24 113 745	24 683 745	25 917 932	27 213 829
43- Operating Costs	44 379 221	44 949 221	44 379 221	46 598 182	48 928 091
47- Transfers	1 136 852 034	1 136 852 034	1 136 852 034	1 193 694 636	1 253 379 367
48- Other Expense	6 602 535	6 602 535	6 602 535	6 932 662	7 279 295
53- Acquisition of Non Financial Assets	63 400	63 400	-	-	-
Judiciary	118 207 678	128 369 807	124 434 307	130 656 022	137 188 823
41- Compensation of Employees	99 207 680	99 207 680	101 762 825	106 850 966	112 193 514
42- Travel and Transport	6 000 000	6 177 640	6 000 000	6 300 000	6 615 000
43- Operating Costs	11 999 998	16 999 670	15 671 482	16 455 056	17 277 809
48- Other Expense	1 000 000	1 000 000	1 000 000	1 050 000	1 102 500
49- Losses	-	-	-	-	-
53- Acquisition of Non Financial Assets	-	4 984 817	-	-	-
Directorate of Corruption and Economic Offences	22 828 380	22 828 380	23 675 357	24 859 125	26 102 081
41- Compensation of Employees	16 412 716	16 412 716	17 259 693	18 122 678	19 028 812
42- Travel and Transport	1 605 206	1 575 516	1 605 206	1 685 466	1 769 740
43- Operating Costs	4 810 458	4 732 605	4 810 458	5 050 981	5 303 530
53- Acquisition of Non Financial Assets	-	107 543	-	-	-

APPENDIX 3: 2023/2024 - 2025/2026 CAPITAL BUDGET ESTIMATES

MINISTRY/ HEAD	PROJECT NAME	APPROVED BUDGET 2022/2023	REVISED BUDGET 2022/2023	PROPOSED BUDGET 2023/2024	PROJECTIONS 2024/2025	PROJECTIONS 2025/2026
Agriculture, Food Security and Nutrition		31 000 000	31 000 000	17 700 000	17 700 000	17 700 000
0478	Wool and Mohair Promotion Project	15 000 000	15 000 000	11 000 000	10 000 000	10 000 000
2105	Smallholder Agriculture Development Project II	5 200 000	5 200 000	5 200 000	5 200 000	5 200 000
2106	Agriculture Productivity Programme For Southern	2 800 000	2 800 000	1 500 000	1 500 000	1 500 000
9058	Market Centres	7 000 000	7 000 000	-	-	-
9059	Slaughter House	1 000 000	1 000 000	-	1 000 000	1 000 000
Health		24 736 581	24 736 581	292 600 000	312 600 000	312 600 000
0012	Support to TB Control Programme	6 000 000	6 000 000	4 000 000	4 000 000	4 000 000
0332	Support to Immunisation	5 000 000	5 000 000	5 000 000	5 000 000	5 000 000
0497	Construction of Maseru District Hospital	6 857 026	6 857 026	53 000 000	3 000 000	3 000 000
0498	Construction of Cancer Treatment Centre	6 279 555	6 279 555	230 000 000	300 000 000	300 000 000
9042	M-Mama Lesotho	600 000	600 000	600 000	600 000	600 000
Education and Training		20 000 000	20 000 000	20 200 000	5 600 000	5 600 000
0016	Free Primary Education (classrooms)	18 600 000	18 600 000	10 000 000	5 000 000	5 000 000
0018	Construction of Secondary Schools	400 000	400 000	10 000 000	400 000	400 000
0486	Establishment of TVET Institution in Leribe	500 000	500 000	-	-	-
0519	Basic Education Quality and Equity Improvement	300 000	300 000	-	-	-
2103	Improvement of Secondary Schools (Counterpart)	200 000	200 000	200 000	200 000	200 000
Finance and Development Planning		126 007 223	126 007 223	111 000 000	97 000 000	97 000 000
0035	Border Post Infrastructure Refurbishment	20 000 000	20 000 000	16 000 000	20 000 000	20 000 000
0036	Support for HIV/AIDS	12 000 000	12 000 000	10 000 000	6 000 000	6 000 000
0039	Public Financial Management	18 623 340	18 623 340	-	-	-
0528	Tax Modernisation Programme	5 383 883	5 383 883	15 000 000	1 000 000	1 000 000
0560	Consultancies and Studies	70 000 000	70 000 000	70 000 000	70 000 000	70 000 000
Trade, Industry, Business Development and Tourism		178 500 000	178 500 000	265 000 000	113 000 000	113 000 000
0452	Standards and Quality Infrastructure	13 000 000	13 000 000	5 000 000	5 000 000	5 000 000
0475	Private Sector Competitiveness and Economic Diversification II	500 000	500 000	-	-	-
0507	Tikoe Industrial Infrastructure Phase 3	50 000 000	50 000 000	100 000 000	100 000 000	100 000 000
0521	Belo Industrial Infrastructure	100 000 000	100 000 000	150 000 000	-	-
0547	Economic Diversification Support Project	3 000 000	3 000 000	-	-	-
0434	Capacity Building to SMME's	2 000 000	2 000 000	-	-	-
0507	Refurbishment of BEDCO Estates	1 000 000	1 000 000	-	1 000 000	1 000 000
0535	Refurbishment of Lesotho Cooperative College	1 000 000	1 000 000	-	-	-
0361	Development of Semonkong Visitors Centre	1 000 000	1 000 000	1 000 000	-	-
0446	National Museum & Art Gallery	7 000 000	7 000 000	9 000 000	7 000 000	7 000 000
Justice and Law		20 000 000	20 000 000	5 000 000	5 000 000	5 000 000
0455	Construction of Mafeteng Correctional Institution	10 000 000	10 000 000	-	-	-
0503	Refurbishment of Correctional Institutions	10 000 000	10 000 000	5 000 000	5 000 000	5 000 000
Local Government, Chieftainship, Home Affairs and Police		351 200 000	351 200 000	301 500 000	401 500 000	401 500 000
0104	Development Fund for Councils	20 000 000	20 000 000	20 000 000	20 000 000	20 000 000
0107	Urban Roads Upgrading	150 000 000	150 000 000	150 000 000	250 000 000	250 000 000
0109	Development of Rural Community Roads	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000
0111	Local Government Infrastructure	4 000 000	4 000 000	2 000 000	2 000 000	2 000 000
0113	Principal Chiefs Offices	4 000 000	4 000 000	1 500 000	1 500 000	1 500 000
0114	Solid Waste Management (MCC)	3 200 000	3 200 000	3 000 000	3 000 000	3 000 000
0391	Solid Waste Management for Urban Councils	10 000 000	10 000 000	5 000 000	5 000 000	5 000 000
0394	Renovation/Construction of Police Stations	30 000 000	30 000 000	20 000 000	10 000 000	10 000 000
0502	Construction of SOU Offices	30 000 000	30 000 000	-	10 000 000	10 000 000
Information, Communications, Technology and Innovation		27 000 000	27 000 000	10 000 000	10 000 000	10 000 000
0348	Transforming Broadcasting Mode	15 000 000	15 000 000	5 000 000	5 000 000	5 000 000
0480	E-Government	12 000 000	12 000 000	5 000 000	5 000 000	5 000 000
Foreign Affairs and International Relations		4 000 000	4 000 000	-	-	-
0554	Indent House	4 000 000	4 000 000	-	-	-
Public Works and Transport		468 149 593	533 331 753	758 000 000	787 500 000	787 500 000
0399	Pavement Strengthening-Paved Roads	50 000 000	50 000 000	100 000 000	100 000 000	100 000 000
0400	Pavement Strengthening-Unpaved Roads	50 000 000	50 000 000	110 000 000	110 000 000	110 000 000
0517	Transport Infrastructure Connectivity Project	5 000 000	5 000 000	3 000 000	2 500 000	2 500 000
0555	Mpiji-Sehlabane-Thebe Road	70 000 000	143 000 000	300 000 000	300 000 000	300 000 000
0556	Marakabei Monontša Road	269 513 913	269 513 913	220 000 000	250 000 000	250 000 000
9057	Construction of Office Park And Residence Maintenance	8 000 000	8 000 000	5 000 000	5 000 000	5 000 000
2101	Moshoeshoe I Rehabilitation	7 817 840	7 817 840	10 000 000	20 000 000	20 000 000
	Cross Border	7 817 840		10 000 000		

Environment		-	4 615 650	6 000 000	6 000 000	6 000 000
2304	ROLL	-	4 615 650	6 000 000	6 000 000	6 000 000
Natural Resource		449 067 566	502 856 086	289 363 956	222 363 956	222 363 956
0136	Rural Electrification	50 000 000	50 000 000	50 000 000	50 000 000	50 000 000
0513	Improvement of Early Warning System II	1 500 000	1 500 000	200 000	200 000	200 000
0514	Hydro-Chlorofluoro Carbons Phase out Management	500 000	500 000	200 000	200 000	200 000
0543	Solar Street Lighting	5 000 000	5 000 000	-	-	-
0544	Energy Survey	2 000 000	2 000 000	-	-	-
2108	Scaling-up Renewable Energy and Energy Efficiency Programme	4 000 000	4 000 000	2 000 000	2 000 000	2 000 000
2109	Ramathole 70mw Solar Generation Project	90 000 000	90 000 000	80 000 000	30 000 000	30 000 000
0080	Village Water Supply	17 791 017	17 791 017	7 000 000	-	-
0139	Rural Water Supply and Sanitation	172 549 927	226 338 447	100 000 000	100 000 000	100 000 000
0423	Katse-Lejone-Matsoku Water and Sanitation	8 519 596	8 519 596	-	-	-
0510	Lesotho Lowlands Water Supply and Sanitation Phase I	10 122 200	10 122 200	-	-	-
0550	Lesotho Low Lands Water Supply Scheme Phase II	18 963 956	18 963 956	18 963 956	18 963 956	18 963 956
0551	Greater Maseru Water Supply	16 000 000	16 000 000	16 000 000	16 000 000	16 000 000
0552	Integrated Catchment Management	22 620 870	22 620 870	10 000 000	-	-
2104	Maputsoe Water Supply Augmentation project	19 000 000	19 000 000	-	-	-
2201	Lesotho Lowlands Water Development Project Phase III	9 500 000	9 500 000	5 000 000	5 000 000	5 000 000
0524	Construction of Geoscience Laboratory	1 000 000	1 000 000	-	-	-
His Majesty's Office		20 000 000	20 000 000	10 000 000	10 000 000	10 000 000
0095	Construction of Royal Palace	20 000 000	20 000 000	10 000 000	10 000 000	10 000 000
National Security Services		20 000 000	20 000 000	20 000 000	17 000 000	17 000 000
9060	NSS Head Quarters	20 000 000	20 000 000	20 000 000	17 000 000	17 000 000
Senate		20 000 000	20 000 000	50 000 000	42 000 000	42 000 000
0357	Senate House	20 000 000	20 000 000	50 000 000	42 000 000	42 000 000
Gender, Youth, Sports, Arts, Culture and Social Development		4 300 000	26 968 755	30 000 000	-	-
0121	Gender Advocacy	800 000	800 000	-	-	-
0145	Construction of Leribe Sports Complex	3 500 000	26 168 755	30 000 000	-	-
GRAND TOTAL		1 763 960 963	1 910 216 048	2 186 363 956	2 047 263 956	2 047 263 956

APPENDIX 4

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	XXXXXX	XXXXXX	XX

2. Head

The Ministry or Head code has Three digits.

3. Cost Centre and Sub-Cost Centre

Cost Centre and Sub-Cost Centre are administrative part of an organization to which costs may be charged for accounting purposes. 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. The coding is assigned by the Budget Department.

4. Programme and Sub Programme

Programmes are defined as the broad functions of government, e.g., Strengthening Human Capital. **Sub-Programmes** are on the other hand defined as the more specific areas of functions (intermediate outcomes) within a Programme (sub function) e.g., reduced malnutrition. 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:

Fund Source Code***Fund Source Description***

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 and Development Planning, Budget Department, and cannot be changed by line Ministries. In the cases of recurrent (i.e., Personal Emoluments) 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. Data Entry Printing of Budget Estimates

The link for budget entry in the CBMS is <http://10.200.1.209/cbmsgol>

The link for printing of budget estimate report is <http://10.200.1.209/irpv2>

Username: budget

Password: \$admin123

To access the budget reports, follow the example below

Fiscal Year	2023/4
Head	001 (Ministry of Agriculture and Food Security)
Version	1

APPENDIX 5/ PRICE CATALOGUE

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	20.50
Diesel 1 Litre	20.00
Accommodation (Hotels)	1,100.00
Accommodation (Guest House)	900.00

APPENDIX 6

2023/24 Pre-Budget Consultations Report

43. In preparation for the 2023/24 - 2025/26 BSP, the Ministry of Finance has conducted the 2023/24 Pre-Budget Consultations in nine administrative districts with the exception of Butha-Butha. The aim of the consultations was to seek policy direction from the grassroots, make the budget process transparent and inclusive to all stakeholders as well as the general citizens. The matrix on deliberated issues has been compiled and annexed for guidance and appropriate action. (Appendix 6)

2022 PRE-BUDGET CONSULTATIONS MATRIX

ISSUE	DISTRICT	RELEVANT MDA
Decentralisation of government services and resources, which will enable the local authorities to plan developmental issues pertaining their area of jurisdiction. The local councils face a challenge of unavailability of funds due to the absence of fiscal decentralisation. All revenue collected is deposited in the consolidated fund and nothing is left at council level.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police. • Ministry of Finance and Development Planning
The 2022/23 salary adjustment of 5 percent (5%) is not at par with the rate at which the price of the food basket increase. In future, salary adjustments should take into consideration the rate of increase on food commodities, petrol, electricity etc.	Mokhotlong Mafeteng	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • The Parliament
A continuous decrease in the recurrent budget makes it difficult to procure necessary expenditure items relevant in rendering a good service delivery.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • All MDAs
Capacity building programmes are essential to capacitate the segments of the nation on digitisation of government services. This includes among others, trainings on online business registration, digital pen etc.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Ministry of Trade, Industry, Business Development and Tourism
Upgrade of Mokhotlong-Sanqebethu road, which was once included in the previous years' budget is still pending.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police.
The M200.00 sitting allowance for councillors needs to be reviewed. It is offered once a month regardless of the number of sittings in that respective month.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Public Service, Labour and Employment • Ministry of Local Government, Chieftainship, Home Affairs and Police.
There is a need for coordinated integrated planning. Land marked for residential sites must have essential utilities and infrastructure (water, electricity and roads).	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Natural Resources

ISSUE	DISTRICT	RELEVANT MDA
There is a delay in the distribution of funds. 1st quarter warranted funds have not yet reached the district during the month of June when consultations were undertaken.	Mokhotlong Quthing Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Finance and Development Planning
Area Chiefs' monthly allowances need to be reviewed.	Mokhotlong Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Public Service, Labour and Employment, Labour and Employment
There are no offices for the Area Chiefs who mostly work from home. There is also a need to supply them with stationary for drafting of letters when a need arises and any other business that may require stationary.	Mokhotlong Berea Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police
As a revenue enhancement measure and in line with the Land Act of 2010, institutionalise payment on acquisition of land.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
No clear line of responsibility between the Councillors and Chiefs regarding who should be the custodian of payments accrued from illegal grazing at pastoral land (Maboella).	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police
Inadequate/absence of footbridges in most rivers restrict movement of people residing along the rivers.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police
All Basotho, irrespective of the type of assets they hold should be permitted to acquire loans from the banks without being requested to show their proof of income but rather use their assets as collateral as this may hamper development.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Central Bank • Commercial banks
The government is advised to develop a framework on capacity building on poverty alleviation strategies.	Mokhotlong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
The Councillors should be sensitised as to whom they should report the challenges encountered during payment of the Old Age Pension.	Mokhotlong	<ul style="list-style-type: none"> • Mistry of Gender, Youth, Sports, Arts, Culture and Social Development

ISSUE	DISTRICT	RELEVANT MDA
Social benefits for the poor and vulnerable people should be reviewed, as the amount given per family per quarter is too small.	Mokhotlong	<ul style="list-style-type: none"> • Mistry of Gender, Youth, Sports, Arts, Culture and Social Development
The presentation highlighted the 2021/22 budget allocation where total expenditure was projected at M23.8 billion against the revenue of M15.5 billion. A concern was raised as to why the government’s projections on expenditure are higher than the anticipated revenue collection; why not budget on what is anticipated to be collected.	Leribe	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
An open Budget Survey results indicated a declining score, and a concern was raised as to why is the government not rectifying the issues that lead to poor performance so that the scores do not decline but rather increase.	Leribe	<ul style="list-style-type: none"> • All MDAs
The NSDP II is regarded as a theory on paper without results on the ground. What is the Government doing for the country to be self-sustainable and reduce reliance on other economies?	Leribe	<ul style="list-style-type: none"> • All MDAs
The presentation highlighted the 2021/22 Budget performance where revenue collection is M15.5 billion, which does not include the unspent cash on 31 st March 2022. This seems to violate the principle of accountability by the government.	Leribe	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • The Parliament
The presentation further highlighted promotion of food production and security through an agricultural subsidy valued at over M140million. The concern was that the subsidy does not benefit Basotho as the inputs did not reach the intended population and there is no transparency in the distribution of agricultural inputs. Another concern was raised regarding procurement and selling of agricultural inputs where both contracts were said to have been awarded to a single company.	Leribe	<ul style="list-style-type: none"> • Ministry of Agriculture, Food Security and Nutrition
The Ministry of Finance and Development Planning has introduced the digital pen, which has been piloted at the Judicial Head Office with the intention to roll it out. The pen is not known to Basotho and as such every pen could be	Leribe Berea	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning

ISSUE	DISTRICT	RELEVANT MDA
deemed digital by the user. This poses a possibility of not using the pen. Awareness campaigns regarding the digital pen and the receipt should be conducted for value for money.		
There was a concern on the government monies that are stolen by public officers, whether there is a system in place that clearly determines the amount of money lost due to theft.	Leribe	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
Under human trafficking, Lesotho graduated from the junk to the watch list status and efforts were made in order to successfully negotiate Compact II as combating of human trafficking was a prerequisite. Why is the government not massively undertaking all development issues as was evident in tackling human trafficking to safeguard Compact II?	Leribe	<ul style="list-style-type: none"> • All MDAs
The Thaba-Phatšoa Police Post has been completed but not yet operational. When will the station be handed over to the Thaba-Phatšoa Police to use?	Leribe	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police
The government should consider reviewing monthly and sitting allowances of Councillors.	Leribe	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Public Service, Labour and Employment, Labour and Employment
The requirements to access funding under SADP Project are too high and unreachable by most of the public. The requirements need to be reviewed to enable majority of the intended population to access funding. The Selection criteria for funding should also be reviewed. There is further no secure market for farmers to sell their produce.	Leribe Mafeteng Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Agriculture, Food Security and Nutrition
There was a concern on whether the Decentralisation Framework has reduced the power bestowed on Public Servants so that they placed under the direct supervision and control of Counsellors, and whether it has taken into consideration the review of Councillors and Chiefs' salaries/monthly allowances.	Berea	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police

ISSUE	DISTRICT	RELEVANT MDA
<p>Under Youth Apprenticeship Programme.</p> <p>a) Funds allocated to local councils for the bush control programme are diverted to the maintenance of community council roads, which raises concerns on whether periodic accountability, monitoring and evaluation of the use of government funds is undertaken.</p> <p>b) The Local and Community Councillors who are responsible for development issues in their demarcations are not included in the hiring process, which is deemed to have a political influence. The Council's office stamps are also used in the process, without the council's consent.</p> <p>c) Review the way in which the youth apprenticeship programme has been conceptualised. The Councils have their development plans and funds allocated to this programme should be used to finance what has already been planned.</p>	<p>Berea Quthing Semonkong</p>	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Public Service, Labour and Employment, Labour and Employment
<p>There was also a concern of the monitoring and accountability of funds allocated to agricultural subsidy. Whether monitoring is regularly undertaken, and the ministry does account for the funds spend.</p>	<p>Berea</p>	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
<p>Construction of a tollgate at Lekokoaneng and its proceeds should be managed by the Councils for maintenance of local roads and construction of speed humps to reduce road fatalities.</p>	<p>Berea</p>	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police
<p>The presentation depicts a lower development expenditure against recurrent expenditure. This is quite a challenge and needs to be addressed. One of the measures to address this challenge could be by cutting the youth apprenticeship budget to increase the development budget.</p>	<p>Berea</p>	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
<p>The Ministry of Finance and Development Planning should also allocate enough funding for procurement of working tools e.g., under the youth</p>	<p>Berea</p>	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning

ISSUE	DISTRICT	RELEVANT MDA
apprenticeship programme, necessary tools should be provided to the councils for public works.		
The Main North I road is considered a highway but there is high congestion along the Teyateyaneng Town. To avoid unnecessary traffic passing through this town, construction of an off-ramp road from Teyateyaneng, Ha Fusi taking motorists through the Phuthiatsana River (near Kolonyama) should be considered.	Berea	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Public Works and Transport and Transport
Regarding fiscal decentralisation, how is the transfer of power going to be undertaken among the three councils: district, urban and community? Are all the councils going to be given the power to manage their allocated funds?	Berea	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Finance and Development Planning
There is a dire need for the construction of the following infrastructure: roads, water and electricity in Bela-Bela and other community councils. There is also a need for construction of footbridges in the villages located between rivers, in the Mosalemane constituency.	Berea	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Natural Resources
Civil Servants employed at council level earn more than the councillors and this makes it difficult for the councillors to manage the said civil servants.		<ul style="list-style-type: none"> • Ministry of Public Service, Labour and Employment, Labour and Employment • Ministry of Local Government Chieftainship, Home Affairs and Police
Construction of the Tsereoane road was included in the budget in one fiscal year but to date no construction has started.	Berea	<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police
Mapoteng council, though not urban, has developed and needs to be allocated funds for waste management.		<ul style="list-style-type: none"> • Ministry of Local Government Chieftainship, Home Affairs and Police
Due to the prevailing war between Russia and Ukraine. a) The pump price of fuel and the price of food have increased drastically. The government should consider subsidising the price of staple foods to ease the burden of price escalations, especially for the poor and vulnerable society.	Berea	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Ministry of Natural Resources

ISSUE	DISTRICT	RELEVANT MDA
b) The government should consider construction of fuel strategic reserves to minimise future shortage of fuel.		
There is a need to review councillors allowances and the same methodology used in determining Members of Parliament’s petrol allowances be applied.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Public Service, Labour and Employment, Labour and Employment • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
The progress on the construction of the Makhaleng Dam which is expected to supply water to Mafeteng and its neighbouring villages and to Botswana is unknown by the community and it is not included in the 2022/23 budget.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Natural Resources • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
There were some talks about the construction of the wind power station, which apparently requires tree planting. This was a good plan, which would increase electricity generation and connection in the district. However, there has since been no progress on this project.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Energy and Meteorology
The Disability grant as well as Disaster Fund should be increased.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Social Development • Disaster Management Authority • Ministry of Finance and Development Planning
There seems to be no clear indication on the construction of the Tsoaing Bridge, which makes one wonder if it is included in the budget or if it is just another pipe dream.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
There was a concern on the rapid development of housing structures on land earmarked for agricultural purposes. To overcome this challenge, the government should consider encouraging Basotho to allocate and acquire residential sites along the foothills where necessary.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Agriculture, Food Security and Nutrition

ISSUE	DISTRICT	RELEVANT MDA
In order to increase revenue collection, prohibitive penalties must be imposed on anyone who is found guilty of the infringement of the rules governing reserved grazing lands.	Mafeteng Mohale's Hoek Semonkong	<ul style="list-style-type: none"> Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
There is inadequate supply of yellow plant equipment and the Government should procure enough plant per district	Mafeteng Mohale's Hoek Semonkong	<ul style="list-style-type: none"> Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
The government should consider increasing the agricultural subsidy, as there is a minimal impact on the current initiative.	Mafeteng	<ul style="list-style-type: none"> Ministry of Agriculture, Food Security and Nutrition
Tree planting initiatives should be reintroduced in order to reduce soil erosion, which has led to more dongas in the past rainy season also in order to address the issues of climate change.	Mafeteng	<ul style="list-style-type: none"> Ministry of Forestry and Land reclamation
The number of OVC's has increased exponentially and most of them are excluded from the grant. Further, the amount given as OVC grants should be increased to cover the basic needs.	Mafeteng	<ul style="list-style-type: none"> Ministry of Social Development
Mafeteng has various tourism destinations, which can be used to enhance revenue collection if regulated properly.	Mafeteng	<ul style="list-style-type: none"> Ministry of Tourism Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
There is plenty of various natural resources in the district, such as clay (for manufacturing tiles) and diamonds, which can be used to enhance revenue collection. The Kolo mine has been shut down and the residents of Mafeteng are not aware of the reasons for its closure.	Mafeteng	<ul style="list-style-type: none"> Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
Mafeteng is notorious for gun-related criminal activities, which are believed to be a result of lack of employment opportunities. These criminals usually flee the country and are never put to order, due to lack of resources.	Mafeteng	<ul style="list-style-type: none"> Ministry of Police and Public Safety Ministry of Labour Ministry of Public Service, Labour and Employment

ISSUE	DISTRICT	RELEVANT MDA
Mafeteng is endowed with water from unprotected springs, the villages do not have running/tap water hence there is a great need for construction of water taps.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Natural Resources • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
There is a high unemployment rate especially among the youth; the government should consider construction of factory shells for production of clay tiles which could alleviate poverty. This initiative should be included in the preparation of the coming NSDP.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Trade, Industry, Business Development and Tourism • Ministry of Finance and Development Planning
There is already engagement of labourers for construction of the Mafeteng-Thabana-Morena road, but it could not be established whether the road is included in the 2022/23 budget.		<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
At the council level, a significant amount of money is collected from usage of public toilets, all of which is deposited into the main revenue account, leaving nothing for the maintenance of these assets. It is therefore crucial to leave part of these funds at council level.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police • Ministry of Finance and Development Planning
The Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police as the name suggests, is mandated to strengthen administration of Ministry of Local Government Chieftainship, Home Affairs and Police but in terms of budget, the chieftainship issues are lagging behind.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
The government should fast-track construction of Area Chiefs' offices.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
Due to insufficient resources allocated to waste management, the district is highly untidy and as such, the Ministry should consider increasing the budget, which will enable employment of additional waste management personnel.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Ministry of Local Government Chieftainship, Home Affairs and Police
Footbridges along the Makhalleng River have been washed away by heavy rains recently experienced, but they are not included in the 2022/23 budget.	Mafeteng	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police

ISSUE	DISTRICT	RELEVANT MDA
Mafeteng bus terminal was budgeted for in the last fiscal year but funds were retired.	Mafeteng	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police
There is a dire need for construction of urban roads in the district.	Mafeteng	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police Ministry of Public Works and Transport
There seems to be lack of enforcement with regards to tax compliance by businesses owned by foreigners, which results in huge revenue loses.	Mafeteng	<ul style="list-style-type: none"> Ministry of Finance and Development Planning (Revenue Services Lesotho)
Seaka-Ketane, Ramosothoane-Ketana and Mohale's Hoek-Mpharane-Liphiring tar roads as well as a tar road that connects Senqu/Senqunyane to Thaba-Tseka.	Mohale's Hoek	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police
The Motse-Mocha to Thoteng urban road is incomplete due to insufficient funding. There is also a need for construction of urban roads within the Mohale's Hoek town.	Mohale's Hoek	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police
Shalane-Potomane bridge was included in the 2019/20 budget but there has been no progress to date. Phuthing-Matsoeteng footbridge, Raseboto-Ramakholela bridge over Ketane river, main bridge at Qalane-Sekake.	Mohale's Hoek	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police
There is a need for public toilets at the Mohale's Hoek bus terminal as well as water connection and public toilets at Qhoasing.	Mohale's Hoek	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police Ministry of Natural Resources
The extraction of natural resources (sand, quarry etc.) from which revenue can be collected is not properly regulated, resulting in prospective revenue loses.	Mohale's Hoek Quthing	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police
Minimal regulation and mismanagement of government property (abattoir and other buildings) have led to the illegal use or capture of these assets, by private entities.	Mohale's Hoek Thaba-Tseka	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police
The coal and diamond mines in various constituencies (Mahase, Bulu-Bulu, etc.) can be sources of revenue collection if regulated	Mohale's Hoek	<ul style="list-style-type: none"> Ministry of Local Government, Chieftainship, Home Affairs and Police

ISSUE	DISTRICT	RELEVANT MDA
properly.		
Liphiring has a prospective border gate which people are currently using to smuggle some goods into the country. Furthermore, there is a nearby Police Post, Health Centre and surrounding schools. Nevertheless, there is minimal infrastructure in the area such as electricity, water and access roads.	Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Natural Resources • Ministry of Energy and Meteorology
There is need for construction of a dam at Maphutseng, which will supply water to Mohale's Hoek and Quthing, taking advantage of the existing catchment. There is also a need for a water reservoir at Letlapeng where there is a sponge pipe developed early by the Germans.	Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Natural Resources
Morifi should be considered for tourism attraction and revenue enhancement, as it is the highest lowest point in the world.	Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Trade, Industry, Business Development and Tourism
Construction of a public hall is essential in the district.	Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
The disability grant should be reviewed to offer grants to all disabled persons regardless of the nature of the disability.	Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Gender, Youth, Sports, Culture and Social Development
The funding allocated to councils is continuously decreasing and this hampers the rate of development.	Mohale's Hoek Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
There is a need for a tollgate at Brakfontein.	Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
There is a need to develop a legal framework that would guide penalties imposed on vandalism of soil-erosion prevention schemes (tsenyo ea likhakilitsi le metselitsele).	Mohale's Hoek	<ul style="list-style-type: none"> • Ministry of Forestry and Land reclamation
The main roads should have tollgates, for revenue enhancement purposes.	Quthing	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police

ISSUE	DISTRICT	RELEVANT MDA
There should be interlinkage between the birth, death and pensions systems, to minimise the risk of issuing pension and social grants benefits to the undeserving population.	Quthing	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Gender, Youth, Sports, Culture and Social Development • Ministry of Finance and Development Planning
The absence of Social Development workers at their offices delays services needed by pensioners.	Quthing	<ul style="list-style-type: none"> • Ministry of Social Development • Ministry of Public Service, Labour and Employment
The current electoral model, which allows for coalition government contributes immensely to the large recurrent expenditure, therefore should be revised.	Quthing	<ul style="list-style-type: none"> • Independent Electoral Commission • The Parliament
Letša-la-Letsie and Mount Moorosi are tourism attraction places, which can be considered for revenue enhancement if regulated properly. There was progress in the reservation of the Letša-la-Letsie for over 5 years but has since been abandoned.	Quthing	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Tourism, Environment and Culture
Waste management is a huge issue in the Quthing town, most of which is brought about by traders and vendors. There is no legal framework governing waste management and it is recommended that traders and vendors should provide proof that they have cleared their waste bills before licenses/permits are issued.	Quthing	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Trade, Industry, Business Development and Tourism
There is a need for integrated planning with respect to land allocated for residential purposes. The Department of Urban and Regional planning should work in collaboration with LAA, WASCO, LEC for improved site allocation.	Quthing	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Natural Resources • Ministry of Natural Resources
Carbon tax should be considered for revenue enhancement.	Quthing	<ul style="list-style-type: none"> • Ministry of Public Works and Transport and Transport

ISSUE	DISTRICT	RELEVANT MDA
		<ul style="list-style-type: none"> • Ministry of Environment
There seems to be issues or misinformation on tax clearance procedures at the Van Rooyen border post, thus leading to people illegally smuggling goods into country.	Quthing	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning (Revenue Services Lesotho)
There is a delay in payment of suppliers which leads to closure or bankruptcy of businesses.	Quthing	<ul style="list-style-type: none"> • All MDAs
The annual budget ceiling provided is either declining or constant over years, regardless of purchasing power.	Quthing	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
The country is faced with a high number of cancer patients who take time before proper diagnosis and treatment, and a little is done to provide local infrastructure and treatment.	Quthing	<ul style="list-style-type: none"> • Ministry of Health
Heavy penalties should be imposed on individuals and businesses that build on prohibited land.	Quthing	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
Electricity used in Qacha's Nek is mostly from South Africa, which experiences frequent power cuts and affect Qacha's Nek. Electricity connection is therefore needed.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Natural Resources • Ministry of Local Government, Chieftainship, Home Affairs and Police
Some businesses are said to violate the tax laws by not paying what is due to the government. The government should strengthen its efforts in this regard and see to it that all businesses established within the country have operational bank accounts, instead of directly saving their monies in South Africa.	Qacha's Nek Semonkong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning (Revenue Services Lesotho) • Ministry of Trade, Industry, Business Development and Tourism
Under the Wool and Mohair Project, farmers have in 2021 exchanged their livestock for improved merino rams and angora bucks and they have not yet received what was promised.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Agriculture, Food Security and Nutrition
There is a delay in the transfer of the Gol Pension Contribution to Pension Fund, which results in a delay in the payout of councilors' pensions upon termination of their service period.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Ministry of Local Government, Chieftainship, Home Affairs and Police

ISSUE	DISTRICT	RELEVANT MDA
The budget allocation to districts is continuously declining and cannot even accommodate waste management.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
Cannabis production can be considered for revenue enhancement.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Agriculture, Food Security and Nutrition
The construction of industrial firms/ factory shells in Qacha's Nek, which is close to Durban, can be considered for revenue enhancement.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Ministry of Trade, Industry, Business Development and Tourism • Ministry of Local Government, Chieftainship, Home Affairs and Police
There are some wells, which have already been tested and were found fit to serve water-bottling businesses. These can be considered for revenue enhancement.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
Mosaqane can be considered for diamond mining	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Natural Resources • Ministry of Local Government, Chieftainship, Home Affairs and Police
There are connectivity (network) issues, which hinder communication even in times of need (during theft/break-ins). Signal towers are therefore needed.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Information, Communications, Technology and Innovation • Ministry of Local Government, Chieftainship, Home Affairs and Police
Due to heavy rains experienced towards the end of 2021 and the beginning of 2022, footbridges have been washed away hence a need for construction of such bridges.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police

ISSUE	DISTRICT	RELEVANT MDA
The Tebellong Bridge that is currently in bad shape is a gateway to the Tebellong Health Centre, which is needed by many. There is a dire need for construction/maintenance of this bridge.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
There has been a public outcry on the government funds that are being stolen by civil servants and this led to a large sum of misappropriated funds. The Government is advised to revive legislation governing accountability of funds and imposition of penalties to the offenders. Heavy penalties should be administered on people who mismanage government funds.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Ministry of Justice and Law • Judiciary
There is a need for construction of a tertiary institution which will intern offer adult education in Qacha's Nek (preferably offering evening classes).	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Education
Traditionally animal hides and bones are not preserved for better use except for cultural beliefs. It was recommended that the Government should learn from the case of Botswana and the sale of hides and bones should be used as a revenue enhancement measure.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Trade, Industry, Business Development and Tourism • Ministry of Agriculture, Food Security and Nutrition • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Finance and Development Planning
The country has a lot of foreign debt, most of which has been acquired for non-developmental issues, therefore the government is advised to source external financing for infrastructure development, which has a high impact on revenue generation.	Qacha's Nek	<ul style="list-style-type: none"> • All MDAs
The time allocated for the workshop is not enough and does not allow in-depth deliberations. The presentation should be written in Sesotho and circulated a week before the meeting.	Qacha's Nek	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
The Youth apprenticeship programme should target the promotion of agriculture while also creating more job opportunities. The programme can be	Semonkong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning

ISSUE	DISTRICT	RELEVANT MDA
used to improve and create more orchards like the one in Mahobong (apple orchard).		
A comprehensive report should be presented indicating how the previous year's budget was used. Proper Monitoring of government funds should be undertaken and made public.	Semonkong Thaba-Tseka	<ul style="list-style-type: none"> • All MDAs
<p>As revenue enhancement measures, the government should consider.</p> <p>a) Construction of residential flats.</p> <p>b) Construction of a wool and mohair processing plant, for processing of lanolin oil and other by-products. Studies have shown that South Africa is doing well in this regard and the country could learn from what has been done in South Africa.</p>	Semonkong	<ul style="list-style-type: none"> • Ministry of Agriculture, Food Security and Nutrition • Ministry of Finance and Development Planning • Ministry of Public Works and Transport • Ministry of Trade, Industry, Business Development and Tourism
Councils' funds are managed at the Ministry of Local Government, Chieftainship, Home Affairs and Police, yet there are district councils with clear structures and competent personnel at district level to perform the management task.	Semonkong	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
In the past, the Ministry of Public Works and Transport used to engage a labour-based system for regular maintenance of roads and the system was withdrawn. This led to poor road maintenance and the Government is advised to reconsider this decision and reinstitute engagement of the labour-based system for routine maintenance.	Semonkong	<ul style="list-style-type: none"> • Ministry of Public Works and Transport
The budget is presented before the Parliament in February, appropriated on the 1 st of April every fiscal year, yet there is not enough cash to be disbursed in April, hence the delay in allocation and distribution of funds to undertake development programmes. The Ministry of Finance and Development Planning should work tirelessly to address this challenge.	Semonkong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning

ISSUE	DISTRICT	RELEVANT MDA
Semonkong farmers incur losses due to lack of silos and warehouses to store their perishable produce i.e., potatoes, cabbage and fruits. This makes it difficult for the produce to reach the intended market in Maseru urban, in good conditions. Assistance is therefore needed.	Semonkong	<ul style="list-style-type: none"> • Ministry of Agriculture, Food Security and Nutrition
From the collection derived on the sale of water from the Metolong Dam, a certain percentage should be given to the nearby communities for out-of-dam maintenance and safeguard of the infrastructure.	Semonkong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • Ministry of Natural Resources • Ministry of Local Government, Chieftainship, Home Affairs and Police
		<ul style="list-style-type: none"> •
There is a concern on the government property, i.e., residential sites which are being acquired by foreigners and this is evident in Maseru West. The government officials are advised to refrain from the illegal sale of government assets but rather embark on their development, as a revenue enhancement measure.	Semonkong	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Public Service, Labour and Employment
All revenue collected from government structures situated in districts is deposited in the main revenue account and the government is advised to leave a certain percentage at council level for upkeep of the assets in question.	Semonkong	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
Management of government buildings should be put in the hands of the respective councilors.	Semonkong	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
Metolong has nice stones and thatch (straw), which are transported to South Africa. These natural resources can enhance revenue if properly regulated.	Semonkong	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
Agriculture is regarded as the priority in provision of food security and poverty reduction. There is a delay in the distribution of fertilizers, and this results in a delay in planting, hence poor harvest.	Semonkong	<ul style="list-style-type: none"> • Ministry of Agriculture, Food Security and Nutrition

ISSUE	DISTRICT	RELEVANT MDA
Sewage is constantly flowing in town, yet WASCO is mandated to manage water and sewage. WASCO's waste management is not effective, therefore its mandate should be reviewed.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police • Ministry of Natural Resources
The burden of migration (urbanisation) falls on the urban council, which depends on funds transferred from the Community Council. The funds should be directly transferred to the urban council to ensure efficiency. There are district and urban councils, but urban councils get funds from community councils.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
The youth apprenticeship programme budget for non-graduates should be diverted to agriculture, as more income can come from farming.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
The government should legalise the use of funds obtained from illegal mining in South Africa (Zama-Zama), as the Government usually bails out these miners whenever they are in trouble.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Public Service, Labour and Employment
There are no receipt books for revenue collected in the districts.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
The government should consider construction of tollgates along the Pitseng-Katse and Maseru-Thaba-Tseka roads leading to Katse and Mohale dams.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Public Works and Transport
It was suggested that for development of the Thaba-Tseka district, LNDC should construct rental buildings in the form of a shopping complex.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Trade, Industry, Business Development and Tourism
Tenders and contracts are said to be awarded based on political affiliation, yet the government is advocating for private sector growth. The government is advised to award tenders and contracts on merits.	Thaba-Tseka	<ul style="list-style-type: none"> • All MDAs
The government has since 2017 owed the suppliers and to date there are still some outstanding invoices. The government is advised to fast-track payments of such arrears.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning
Paramedic studies are more crucial for enhancement of emergency services, yet the studies are not offered in the country and not even funded by NMDS	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning

ISSUE	DISTRICT	RELEVANT MDA
elsewhere. The Government should consider funding paramedic studies, which will assist the emergency services.		<ul style="list-style-type: none"> • Ministry of Health • Ministry of Education and Training
There is currently no clear indication of the responsibilities of the Urban and Community Councils, thus creating confusion and overlapping tasks in various functions.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police
There was a concern as to whether the Ministry of Finance and Development Planning has plans to enhance revenue at district level, since the councils have a clear development plan and natural resources such as stones, minerals, and indigenous plants.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Finance and Development Planning • All MDAs
The legal frameworks governing decentralisation were made without consultation with the Local Councillors, yet they are part of the implementing agencies. The government is advised in future to consult with relevant stakeholders.	Thaba-Tseka	<ul style="list-style-type: none"> • Ministry of Local Government, Chieftainship, Home Affairs and Police

APPENDIX 7: BUDGET DISCUSSION TIME TABLE FOR 2023/2024 BUDGET

CODE	HEAD	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	DESK OFFICERS
047	Directorate of Corruption and Economic Offences	Recurrent	09-Jan-23	09:00 - 10:30	Ms P. Selikane
041	Independent Electoral Commission	Recurrent	09-Jan-23	10:30 - 12:00	Mr P. Ranthimo
040	Ombudsman	Recurrent	09-Jan-23	14:30 - 15:30	Mr N. Ntaote
039	Senate	Development and Recurrent	09-Jan-23	15:30 - 16:30	Mrs M. Kompi
038	National Assembly	Recurrent	10-Jan-23	09:00 - 10:30	Mrs M. Mohale
009	Prime Minister's Office	Recurrent	10-Jan-23	10:30- 12:00	Ms K. Mokhahla
010	Information, Communications, Technology and Innovation	Revenue, Development and Recurrent	10-Jan-23	14:30 - 16:00	Mrs M. Ramashamole
012	Foreign Affairs and International Relations	Development and Recurrent	11-Jan-23	09:00 - 10:30	Mr M. Seeiso
019	His Majesty's Office	Development and Recurrent	11-Jan-23	10:30 - 11:30	Mrs M. Ramashamole
001	Disaster Management Authority	Recurrent	11-Jan-23	11:30 - 12:30	Mrs M. Thokoa
035	Agriculture, Food Security and Nutrition	Revenue, Development and Recurrent	11-Jan-23	14:30 - 16:30	Mrs M. Malefane
002	Health	Revenue, Development and Recurrent	12-Jan-23	09:00 - 12:00	Ms K. Mokhahla
014	Environment	Revenue, Development and Recurrent	12-Jan-23	14:30 - 16:30	Mrs M. Mosito
003	Education and Training	Revenue, Development and Recurrent	13-Jan-23	09:00 - 12:00	Mrs M. Kompi
004	Finance and Development Planning	Revenue, Development and Recurrent	16-Jan-23	09:00 - 12:00	Ms M. Molejane Ms N. Makhorole
005	Trade, Industry, Business Development and Tourism	Revenue, Development and Recurrent	16-Jan-23	14:30 - 16:30	Ms N. Makhorole Mrs M. Thokoa
007	Justice and Law	Revenue, Development and Recurrent	17-Jan-23	09:00 - 12:00	Mr L. Talenyane Ms. P. Selikane
045	Judiciary	Revenue, Development and Recurrent	17-Jan-23	14:30 - 16:30	Ms P. Selikane
008	Local Government Chieftainship, Home Affairs and Police	Revenue, Development and Recurrent	18-Jan-23	09:00 - 12:00	Mr Ntaote Mrs M. Mohale Mr M. Seeiso
016	Public Service, Labour and Employment	Revenue and Recurrent	18-Jan-23	14:30 - 16:30	Mr L. Talenyane Mr L. Sepetla
013	Public Works and Transport	Revenue, Development and Recurrent	19-Jan-23	09:00 - 12:00	Ms M. Kalebe Mr L. Sepetla
037	Defence	Revenue and Recurrent	19-Jan-23	14:30 - 16:30	Mr L. Talenyane
015	Natural Resource	Revenue, Development and Recurrent	20-Jan-23	09:00 - 12:00	Mr P. Ranthimo Ms M. Kalebe Ms. M. Mosito
036	National Security Services	Development and Recurrent	20-Jan-23	14:30 - 16:30	Mr L. Talenyane
043	Gender, Youth, Sports, Arts, Culture and Social Development	Revenue, Development and Recurrent	23-Jan-23	09:00 - 11:00	Ms L. Moremoholo Ms M. Mokhoro
020	Public Service Commission	Recurrent	23-Jan-23	11:00 - 12:00	Mrs M. Ramashamole