

FINANCE EXTERNAL CIRCULAR NOTICE NO. 15 OF 2018

Ministry of Finance
P.O. Box 395
Maseru 100

7th August, 2018

FIN/EXPDT/S.1 (2019/20)

**TO: ALL PRINCIPAL SECRETARIES
ALL HEADS OF DEPARTMENTS
SPS – HIS MAJESTY’S OFFICE
CLERK TO THE SENATE
CLERK TO THE NATIONAL ASSEMBLY
AUDITOR GENERAL
OMBUDSMAN
PUBLIC SERVICE COMMISSION
INDEPENDENT ELECTORAL COMMISSION
DCEO
JUDICIARY SERVICES**

**COPY: GOVERNMENT SECRETARY
ATTORNEY GENERAL
SPS TO THE PRIME MINISTER
SECRETARY TO TEACHING SERVICE COMMISSION
NATIONAL AIDS COMMISSION
DISTRICT COUNCIL SECRETARIES**

Signed _____



**CALL FOR PREPARATION OF THE 2019/20-2021/22 BUDGET
FRAMEWORK PAPER (BFPS)**

The Ministry of Finance as mandated by section 112(1) of the Constitution has commenced budget process preparation for the Financial Years 2019/20-2021/22. In this regard, Ministries are reminded that as a requirement to the Medium Term Expenditure Framework budgeting approach; Ministerial budgets are to be prepared for the Medium Term (three years) hence the provision of ceilings covering a three year period.

All Ministries are also reminded that a Budget Framework Paper (BFP) is an instrument that facilitates the alignment (linking) of identified national priorities to resource allocation, it is therefore imperative that the quality of information that goes into this document is realistic.

By this External Circular; all Chief Accounting Officers are therefore requested to prepare their 2019/20 to 2021/22 BFPs and submit to the Budget Department by 31st August 2018.

On preparing the BFPs, all Ministries are expected to align their BFPs with the Following Key National Strategic Priorities and Targets:

- Promoting Inclusive and Sustainable Economic Growth and Private Sector-Led Job Creation
- Improving the Country's Productivity and Innovation Capacity by Strengthening Human Capital through Investments in Health and Skills Development
- Building Enabling Infrastructure to support the private sector
- Strengthening Governance and Accountability Systems.

Guidelines for preparation of 2019/20 – 2021/22 BFPs

In addition to the above-mentioned policy direction; in preparing the BFP's all Ministries are urged to abide by the following guidelines:

- a) Involvement of the Ministers and the Principal Secretaries is critical to provide ministerial policy direction in the context of the set National Priorities and Targets;
- b) Ministries are also advised to treat the outer two years as equally important by providing quality information as the information will form the basis for future years BFP ceilings as well as informing the ceilings for the Budget Estimates Submission;
- c) It is also critical that in preparing the BFPs care is taken to ensure appropriate linking of resource allocation to key programmes, these are the programmes whose objectives have a larger impact on the realisation of national priorities and the resource allocation should be skewed towards such programmes.
- d) Ministries are expected to provide quality performance indicators; that is, they should be outcomes and/or output oriented; and they should not be more than six, as they will be used in measuring their performance during the 2018/19 budget implementation.
- e) Detailed guideline on how to develop ministerial Budget Framework Paper are attached in Annex 3.
- f) For costing purposes' Ministries are required to use the following rates:

ITEM	AMOUNT
Exchange Rate \$1	14.00
Petrol 1 litre Lowlands	12.65
Petrol 1 litre Mphaki	12.65
Petrol 1 Litre Mokhotlong	12.65
Petrol 1 litre Thaba-Tseka	12.65
Diesel 1 litre Lowlands	12.65
Diesel 1 litre Mphaki	12.65
Diesel 1 litre Mokhotlong	12.65
Diesel 1 litre Thaba-Tseka	12.65
Accommodation Hotels	900.00
Accommodation (Guest House)	700.00
Cost of Plate	150.00

Attached are the proposed ceilings and Ministries are expected to observe these ceilings in the preparation of the 2018/19-2020/21 BFPs. Also attached is the **SCHEDULE FOR BFP DISCUSSIONS AND DESK OFFICERS**.

NOTE:

1. **THE BFP LINK IS: <http://10.201.1.194/ebms>**
2. **IT IS ALREADY AVAILABLE ON GOVERNMENT INTERNET. For further clarifications please contact your Desk Officers attached here.**

The deadline for submission is **31st August, 2018**

Annex 1
CAPITAL BUDGET CEILING

MINISTRY/HEAD	APPROVED BUDGET 2018/2019	PROPOSED CEILING 2019/2020	PROJECTIONS	
Agriculture and Food Security	49 834 787	39 734 787	52 198 121	54 551 252
Health	188 792 188	72 862 270	103 114 500	103 114 500
Education and Training	19 345 000	10 345 000	992 000	992 000
Finance	420 157 118	670 560 117	557 575 196	560 000 000
Trade and Industry	175 584 196	83 591 152	494 096 600	490 096 600
Development Planning	100 000 000	100 000 000	100 000 000	100 000 000
Justice and Correctional Services	100 000 000	34 020 000	70 000 000	60 000 000
Home Affairs	285 788 417	285 788 417	220 530 161	110 000 000
Communications, Science and Technology	10 000 000	22 000 000	12 000 000	13 000 000
Law and Constitutional Affairs	20 000 000	8 400 000	20 000 000	20 000 000
Foreign Affairs and International Relations	20 000 000	20 000 000	12 000 000	10 000 000
Public Works and Transport	481 193 352	196 661 208	667 500 000	801 000 000
Energy and Meteorology	181 000 000	78 050 000	181 000 000	177 000 000
Tourism, Environment and Culture	93 631 339	81 000 000	16 500 000	7 500 000
His Majesty's Office	300 000 000	26 000 000	0	0
Defence and National Security	47 000 000	47 000 000	47 000 000	30 000 000
Senate	42 000 000	5 000 000	42 000 000	44 100 000
Local Government and Chieftainship Affairs	391 865 125	233 171 553	359 260 025	359 260 025
Gender and Youth, Sports and Recreation	65 000 000	65 000 000	0	0
Public Service	5 000 000	0	26 000 000	26 000 000
Judiciary	10 000 000	0	0	0
Social Development	3 000 000	0	3 000 000	0
Mining	21 238 100	8 920 002	60 751 113	30 000 000
Police and Public Safety	72 500 000	27 090 000	72 500 000	74 000 000
Small Business Development, Cooperatives and Marketing	88 500 000	37 170 000	88 500 000	160 000 000
Water	350 464 809	118 466 361	302 647 323	318 008 145
TOTAL	3 541 894 431	2 270 830 867	3 509 165 039	3 548 622 522

Annex 2
RECURRENT BUDGET CEILING

Ministry/Head	Approved Budget 2018/2019	Proposed Ceiling 2019/20	Projections	
Agriculture and Food Security	285 284 556	240 069 927	244 146 699	248 325 390
Personal Emoluments	159 180 649	163 070 881	167 147 653	171 326 345
Operating Costs	126 103 907	76 999 045	76 999 045	76 999 045
Health	2 054 906 082	1 395 785 706	1 404 861 900	1 414 164 999
Personal Emoluments	363 556 677	363 047 759	372 123 953	381 427 052
Operating Costs	1 691 349 405	1 032 737 947	1 032 737 947	1 032 737 947
Education and Training	2 391 349 939	2 218 576 512	2 267 298 200	2 317 237 929
Personal Emoluments	1 949 638 493	1 948 867 503	1 997 589 190	2 047 528 920
Operating Costs	441 711 446	269 709 009	269 709 009	269 709 009
Finance	871 009 858	595 259 614	599 217 391	603 274 113
Personal Emoluments	155 404 689	158 311 097	162 268 875	166 325 597
Operating Costs	715 605 169	436 948 516	436 948 516	436 948 516
Trade and Industry	44 003 999	37 660 693	38 328 443	39 012 887
Personal Emoluments	26 069 682	26 710 000	27 377 750	28 062 193
Operating Costs	17 934 317	10 950 694	10 950 694	10 950 694
Development Planning	693 599 074	677 235 381	678 986 059	680 780 505
Personal Emoluments	68 392 816	70 027 142	71 777 821	73 572 267
Operating Costs	625 206 258	607 208 238	607 208 238	607 208 238
Justice and Correctional Services	229 710 499	220 138 901	225 087 437	230 159 686
Personal Emoluments	193 356 953	197 941 426	202 889 962	207 962 211
Operating Costs	36 353 546	22 197 475	22 197 475	22 197 475
Home Affairs	165 762 900	127 361 876	128 979 564	130 637 693
Personal Emoluments	63 151 726	64 707 493	66 325 181	67 983 310
Operating Costs	102 611 174	62 654 383	62 654 383	62 654 383
Prime Minister's Office	117 684 199	99 386 117	101 089 518	102 835 504
Personal Emoluments	66 504 879	68 136 024	69 839 425	71 585 410
Operating Costs	51 179 321	31 250 093	31 250 093	31 250 093
Communications, Science and Technology	152 248 158	115 644 382	117 048 275	118 487 264
Personal Emoluments	54 821 537	56 155 688	57 559 580	58 998 569
Operating Costs	97 426 621	59 488 695	59 488 695	59 488 695
Law & Constitutional Affairs	65 992 681	60 300 673	61 538 433	62 807 138
Personal Emoluments	48 321 142	49 510 431	50 748 191	52 016 896
Operating Costs	17 671 539	10 790 242	10 790 242	10 790 242
Foreign Affairs & International Relations	328 577 594	300 649 748	306 946 628	313 400 929
Personal Emoluments	248 697 840	251 875 171	258 172 050	264 626 351
Operating Costs	79 879 754	48 774 578	48 774 578	48 774 578
13 Public Works & Transport	139 737 411	128 580 011	131 271 410	134 030 094
Personal Emoluments	105 469 424	107 655 977	110 347 377	113 106 061
Operating Costs	34 267 988	20 924 033	20 924 033	20 924 033
14 Forestry & Land Reclamation	193 196 247	175 988 677	179 666 623	183 436 517
Personal Emoluments	145 913 497	147 117 829	150 795 775	154 565 669
Operating Costs	47 282 751	28 870 848	28 870 848	28 870 848
15 Energy and Meteorology	27 730 118	24 616 339	25 092 635	25 580 838
Personal Emoluments	18 616 935	19 051 829	19 528 125	20 016 328
Operating Costs	9 113 183	5 564 510	5 564 510	5 564 510
16 Employment and Labour	53 659 803	43 949 646	44 643 128	45 353 947
Personal Emoluments	27 111 546	27 739 280	28 432 762	29 143 581
Operating Costs	26 548 257	16 210 366	16 210 366	16 210 366
17 Tourism, Environment & Culture	88 849 893	68 958 996	69 869 051	70 801 857
Personal Emoluments	35 530 538	36 402 198	37 312 253	38 245 059
Operating Costs	53 319 354	32 556 798	32 556 798	32 556 798
18 Auditor General's Office	27 575 356	27 113 195	27 748 817	28 400 329
Personal Emoluments	24 810 342	25 424 877	26 060 499	26 712 011
Operating Costs	2 765 015	1 688 318	1 688 318	1 688 318
19 His Majesty's Office	10 143 358	8 451 926	8 591 658	8 734 884
Personal Emoluments	5 455 132	5 589 295	5 729 027	5 872 253
Operating Costs	4 688 226	2 862 631	2 862 631	2 862 631

Ministry/Head	Approved Budget 2018/2019	Proposed Ceilling 2019/20	Projections	
20 Public Service Commission	13 389 679	10 205 163	10 330 660	10 459 295
Personal Emoluments	4 897 580	5 019 887	5 145 384	5 274 019
Operating Costs	8 492 099	5 185 276	5 185 276	5 185 276
21 Principal Repayment	748 528 548	770 984 405	776 314 655	781 778 161
Personal Emoluments	207 000 000	213 210 000	218 540 250	224 003 756
Operating Costs	541 528 548	557 774 405	557 774 405	557 774 405
22 Interest Charges	382 153 243	393 617 840	393 617 840	393 617 840
Operating Costs	382 153 243	393 617 840	393 617 840	393 617 840
23 Pensions	1 829 045 789	1 742 329 809	1 768 630 444	1 795 588 595
Personal Emoluments	1 026 366 242	1 052 025 398	1 078 326 033	1 105 284 184
Operating Costs	802 679 547	690 304 410	690 304 410	690 304 410
24 Statutory Salaries & Allowances	35 104 554	28 107 937	28 530 477	28 963 580
Personal Emoluments	16 489 351	16 901 585	17 324 124	17 757 228
Operating Costs	18 615 203	11 206 352	11 206 352	11 206 352
25 Subscriptions to International Organisations	72 207 452	74 373 675	74 373 675	74 373 675
Operating Costs	72 207 452	74 373 675	74 373 675	74 373 675
26 Refund to erroneous Receipts	2 700 000	2 781 000	2 781 000	2 781 000
Operating Costs	2 700 000	2 781 000	2 781 000	2 781 000
30 Centralised Items	76 980 764	34 106 286	34 106 286	34 106 286
Personal Emoluments	33 274 425	34 106 286	34 106 286	34 106 286
Operating Costs	43 706 339	-	-	-
Contingency	100 000 000	100 000 000	100 000 000	100 000 000
Operating Costs	100 000 000	100 000 000	100 000 000	100 000 000
37 Defence & National Security	613 970 240	574 836 911	587 211 838	599 896 138
Personal Emoluments	483 213 893	494 997 085	507 372 012	520 056 313
Operating Costs	130 756 347	79 839 825	79 839 825	79 839 825
38 National Assembly	80 278 884	77 728 774	79 513 217	81 342 270
Personal Emoluments	69 877 523	71 377 703	73 162 145	74 991 199
Operating Costs	10 401 362	6 351 072	6 351 072	6 351 072
39 Senate	18 732 066	16 603 321	16 924 365	17 253 437
Personal Emoluments	12 571 692	12 841 796	13 162 841	13 491 912
Operating Costs	6 160 374	3 761 524	3 761 524	3 761 524
40 Ombudsman	8 403 102	7 215 485	7 344 477	7 476 694
Personal Emoluments	5 036 265	5 159 694	5 288 686	5 420 903
Operating Costs	3 366 838	2 055 791	2 055 791	2 055 791
41 Independent Electoral Commission	70 547 108	50 240 412	50 683 655	51 137 979
Personal Emoluments	17 303 292	17 729 738	18 172 981	18 627 306
Operating Costs	53 243 816	32 510 674	32 510 674	32 510 674
42 Local Government & Chieftainship affairs	480 221 770	454 689 777	464 833 672	475 231 164
Personal Emoluments	400 080 922	405 755 776	415 899 670	426 297 162
Operating Costs	80 140 848	48 934 002	48 934 002	48 934 002
43 Gender, Youth, and Sports	90 266 365	69 251 096	70 128 806	71 028 458
Personal Emoluments	34 349 717	35 108 391	35 986 101	36 885 753
Operating Costs	55 916 648	34 142 705	34 142 705	34 142 705
44 Public Service	39 624 114	35 732 966	36 446 941	37 178 765
Personal Emoluments	27 875 052	28 558 989	29 272 963	30 004 787
Operating Costs	11 749 062	7 173 977	7 173 977	7 173 977
45 Judiciary	102 447 499	98 233 278	100 445 775	102 713 584
Personal Emoluments	86 506 758	88 499 862	90 712 359	92 980 168
Operating Costs	15 940 741	9 733 416	9 733 416	9 733 416
46 Social Development	274 439 544	263 488 212	264 455 792	265 447 561
Personal Emoluments	37 772 300	38 703 183	39 670 762	40 662 531
Operating Costs	236 667 244	224 785 030	224 785 030	224 785 030
47 Directorate of Corruption and Economic Offences	28 207 540	22 795 736	23 140 301	23 493 481
Personal Emoluments	13 446 458	13 782 619	14 127 184	14 480 364
Operating Costs	14 761 082	9 013 117	9 013 117	9 013 117

	Ministry/Head	Approved Budget 2018/2019	Proposed Ceiling 2019/20	Projections	
48	48 Mining	25 651 690	22 553 209	22 979 973	23 417 407
	Personal Emoluments	16 672 592	17 070 572	17 497 336	17 934 770
	Operating Costs	8 979 098	5 482 637	5 482 637	5 482 637
49	49 Police and Public Safety	643 627 379	636 565 284	651 635 121	667 081 703
	Personal Emoluments	588 318 162	602 793 476	617 863 313	633 309 895
	Operating Costs	55 309 217	33 771 808	33 771 808	33 771 808
50	50 Small Business Development, cooperatives, and marketing	106 127 315	77 018 265	77 774 134	78 548 899
	Personal Emoluments	29 508 365	30 234 735	30 990 603	31 765 368
	Operating Costs	76 618 950	46 783 531	46 783 531	46 783 531
51	51 Water	165 726 526	120 038 663	121 212 173	122 415 020
	Personal Emoluments	46 011 012	46 940 371	48 113 880	49 316 727
	Operating Costs	119 715 514	73 098 293	73 098 293	73 098 293
TOTAL PERSONAL EMOLUMENTS		6 916 576 097	7 018 159 045	7 192 760 364	7 371 726 715
TOTAL OPERATING COSTS		7 032 826 803	5 231 066 779	5 231 066 779	5 231 066 779
TOTAL RECURRENT		13 949 402 899	12 249 225 824	12 423 827 143	12 602 793 495

Annex 3

Guidelines for defining Targets and activities for Programmes and Objectives for Ministries.

Introduction

Government of Lesotho had introduced programmes in planning the public expenditure allocated by the legislature. The PFM law also mandates that the budget be presented to the parliament for each head divided by programmes. In practice, however, the budgets are prepared for programmes, but the presentation to the parliament continues to be based on cost centres and sub cost centres.

The process of preparing budget, has a strategic phase during which the ministries prepare their budgets based on their plan for implementing the strategies and policies they want to pursue during the budget year. These strategies and policies flow from the national plans such as NSDP and other commitments. This is also subject to availability of resources within the fiscal envelope as well as availability of funding from donors either in the form of grants or loans.

Thus, the process of budget preparation starts from preparation of a Budget Framework Paper through a bottom up approach is adopted depending upon the initial indication of availability of resources. In the initial stages the Ministries are given the ceilings against which they indicate their implementation priorities and as better-quality numbers are available to the MoF, the ceilings are adjusted or revised. At the same time, the Ministries also know better and in a more definite manner how their current expenditures are going and make suitable adjustments as needed. Once the fiscal envelope is firm and the Budget Framework Papers are finalized, a National Budget Framework Paper is prepared. Based on this paper a budget strategy for the coming year is finalized and approved by the Government based on the priorities of the Government. Based on this detailed budget is prepared and submitted to the Parliament for approval.

Till now the preparation of BFP was through a computer-based system and the preparation of final budget was based on using Excel. In reality, both the processes were disjointed and, in many cases, the final budget was not consistent with what was proposed and discussed through BFPs. This was not a very healthy practice. This year (2018/19) budget was prepared using a new system CBMS (Central Budget Management System). From the year 2019/20 budget we want to extend the new system to include BFP part also. This will integrate the two approaches together and eliminate the scope of inconsistencies between the two. This also offers and opportunity to improve the BFP preparation process and making it more relevant to Lesotho's needs. The aim is to better link the strategic objectives of the ministries through their programmes, targets and the activities, and finally linking them to Performance Indicators. This will help all stakeholders to enable an environment of performance and best use of limited resources for development of the country in a targeted manner.

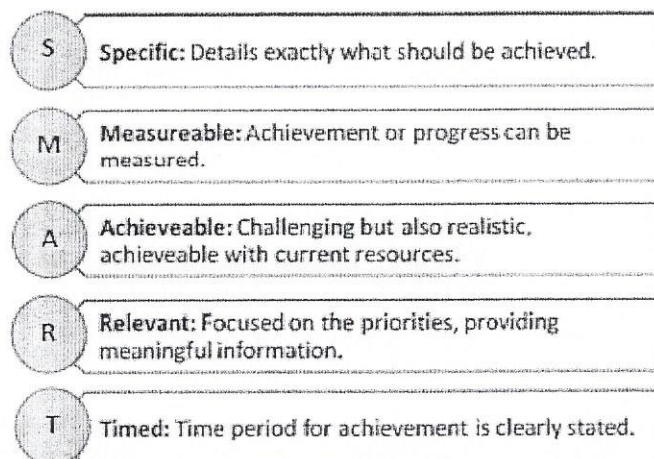
In the following paragraphs some guidelines are given to help the ministries for linking programmes to their strategic objective, targets and the corresponding activities.

Objectives

Objective describe the final state of what we want to achieve with particular action(s). There could be a hierarchy of objectives – government wide, specific to the Ministries or objectives even for a programme or sub-programme. Here we are only referring to the objectives of the Ministries and how to prepare clear

and understandable objectives. In Lesotho, the ministries have defined their vision, mission and objectives. There is a need to revisit these in view of the proposed NSDP. These guidelines do not address vision and mission.

A good objective has to be SMART (as clarified below). It helps to set a target and provides the basis for the implementation and monitoring.



How to define objectives

In defining objectives certain steps should be followed. In theory this starts with the analysis of overarching strategies like for example the UN Sustainable Development Goals³ or NSDP goals. Other relevant sources are the Government's program and already existing strategies (incl. the strategic plans). Also, current challenges (e.g. ageing society, climate change, migration, gender equality) and possible problems arising from them in the future should be considered. The next step is to define what we want to achieve and to formulate an objective. This should be done in a way that objectives are easy to understand also for non-policy experts and can be communicated with the public. This will lead to a more transparent budgeting. Furthermore, it should be ensured, that the objectives can be controlled, especially the specific objectives of the programs and the results of the subprograms. An objective also needs to be such that at least one indicator can be defined to measure it. If there is a lack of (quantitative) indicators, it might be necessary to redefine the objective to have it more concrete and measurable.

It will be clearly stated, which budget user is responsible for the implementation and follow up of the objective. In case there are more than one budget users that contribute to an objective, one budget user has a leading role and coordinates with the others. In general, the process is such that budget users propose (after consultation with other budget users involved) objectives and their indicators with previous realized values and target values to the Ministry of Finance. The objectives and indicators have to be agreed on and negotiated with the Ministry of Finance during the budgeting process. The objectives of the policy areas and programs are formulated in a way that they are stable over years. No changes are applied to them from one year to another.

During this year budget preparation exercise, it will be a good idea to review objectives so that they could be more relevant and meaningful.

Programmes

A “program” comprises of sub-programs with series of public services and activities that all serve the same purpose and same specific objectives. A program should be clearly assigned to one policy area – supporting the general objectives of the policy area. However, at present the intention is not to alter these programmes. This will be reviewed later.

The task the ministries are required to do is to link their objective to one or more programme(s) as the case may be.

Targets and Performance Indicators

Why sets targets?

Targets give a clear sense of direction and priority to service delivery agents and, used wisely, they provide a focus for delivering improved services. They also provide a basis for monitoring what is working and what isn't; to ensure that good practice is spread and rewarded, and that poor performance can be tackled. Use of progress towards achieving targets is an indispensable management tool.

The publication of regular reports of progress against targets also provides better accountability to the public. The aim of target setting, follow up and reporting is to establish a learning culture in administration. The results of reporting on progress towards achievement of targets should be used for current as well as future planning.

How to set targets?

Targets should be measurable and realistic, but challenging. If targets are unrealistic and too difficult to achieve, they may discourage people rather than motivate them. On the other hand, targets that are too easy to achieve can lead to complacency.

Ideally, targets and performance indicators should:

- Be expressed in quantitative terms

Several issues should be carefully considered when formulating targets and KPIs. In addition to the broad characteristics outlined above, targets and KPIs should:

- *Be simple and easy to convey* - The language used to express targets and KPIs should be non-technical and straightforward, capable of being understood easily by the public.
- *Relate directly to the identified objectives* - Targets and KPIs need to be formulated carefully to accurately reflect objectives and facilitate problem identification. Inappropriate, incomplete or unrealistic performance indicators can lead to the misdiagnosis of problems or skewed and undesirable outcomes. It should be possible to trace a clear ‘pathway’ from a target/KPI to a related objective (and back to the high-level goal).
- *Relate to outcomes, not outputs* - Outcomes are better indicators of the effectiveness of an activity. Outputs usually measure the level of activity and not its end result (economic, social and environmental).

- *Enable benefit measurement* - Formulating targets and KPIs in terms of positive outcomes or improvements enables the assessment of the benefit of a specific initiative against its cost.
- *Be measurable from a practical perspective* – The analytical tools, data and/or resources needed to monitor a target or KPI should be readily available at a reasonable cost. Where this is not the case, consideration needs to be given to how the target/KPI will be measured, and the cost and other implications of developing new tools or methodologies.
- *Reflect recognised performance measures* - Targets/KPIs should incorporate measures that are recognised as reliable and appropriate. This may include meeting particular legislative criteria or standards set by professional bodies. Where new measures are proposed, consideration should be given to consulting with the relevant stakeholders to ensure a robust indicator is set and to reduce the likelihood of disputes at a later stage.

Targets and KPIs can be expressed in trends over time or in comparisons with other jurisdictions.

Activities

Activities are the actions which are performed to complete a task. An activity may involve its component activities. However, for the budgeting we are only focusing on the activity level and not below it. On the basis of technical as well as historical knowledge, the officials are able to determine or envisage that completion of a particular task or achieving of certain targets will involve successful completion of one or more activities. Performing activities is where the costs are incurred. Base on the activities the budgets are computed.

Thus, ministries have to link objectives to the programmes, then programmes to the targets and each target to one or more activities.

Annex 4

BUDGET FRAMEWORK PAPER (BFP) DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2017/2018 - 2019/2020

HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIRING PERSON	DESK OFFICER	EXT. NO	OFFICE NO.
Monday - DAY 1								
50	Small Business Development, Cooperatives & Marketing	Revenue, Recurrent & Capital	10-Sept-18	08:30 -10:30	Ms Lekomola	Mr Talanyane	3427	3047
45	Judiciary	Revenue, Recurrent & Capital	10-Sept-18	08:30 -10:30	Mrs Mpobole	Mrs Qhobela	3197	3046
14	Forestry and Land Reclamation	Revenue, Recurrent	10-Sept-18	10:30-12:00	Mrs Mpobole	Mrs Macheli	3063	3048
48	Mining	Revenue, Recurrent & Capital	10-Sept-18	10:30-12:00	Ms Lekomola	Ms Mohale	3196	3041
38	National Assembly	Recurrent	10-Sept-18	12:00-13:00	Ms Lekomola	Ms Malefane	3442	3057
47	Directorate on Corruption and Economic Offences	Recurrent	10-Sept-18	12:00-13:00	Mrs Mpobole	Ms Mokhahla	3197	3046
LUNCH								
07	Justice & Correctional Service	Revenue, Recurrent & Capital	10-Sept-18	14:30-16:30	Ms Lekomola	Mrs Phori	3193	3067
37	Defence and National Security	Revenue, Recurrent & Capital	10-Sept-18	14:30-16:30	Mrs Mpobole	Mr Libete	3443	3049
Tuesday - DAY 2								
01	Agriculture & Food Security	Revenue, Recurrent & Capital	11-Sept-18	08:30-10:30	Ms Lekomola	Ms Thelisi	3427	3047
12	Foreign Affairs and International Relations	Revenue, Recurrent & Capital	11-Sept-18	08:30-10:30	Mrs Mpobole	Mr Sepetla	3442	3057

HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIRING PERSON	BUDGET OFFICER	EXT. NO	OFFICE NO.
41	Independent Electoral Commission	Recurrent	11-Sept-18	10:30-12:00	Ms Mpobole	Ms Moremoholo	3145	3042
11	Law Constitutional Affairs	Revenue, Recurrent & Capital	11-Sept-18	10:30-12:00	Ms Lekomola	Mr Talanyana	3425	3060
39	Senate	Recurrent	11-Sept-18	12:00-13:00	Ms Mpobole	Mr Sepetla	3443	3049
19	His Majesty	Recurrent & Capital	11-Sept-18	12:00-13:00	Ms Lekomola	Mr Phenithi	3197	3046
		LUNCH	LUNCH			LUNCH		
13	Public Works & Transport	Revenue, Recurrent & Capital	11-Sept-18	14:30-16:30	Ms Lekomola	Mrs Macheli	3063	3048
49	Police and Public Safety	Revenue, Recurrent & Capital	11-Sept-18	14:30-16:30	Mrs Mpobole	Ms Moremoholo	3145	3042
Wednesday DAY 3								
05	Trade & Industry	Revenue, Recurrent & Capital	12-Sept-18	08:30-10:30	Ms Lekomola	Ms Mohale	3196	3041
43	Gender Youth Sport and Recreation	Revenue, Recurrent & Capital	12-Sept-18	08:30-10:30	Mrs Mpobole	Mr Talanyane	3425	3060
06	Development Planning	Revenue, Recurrent & Capital	12-Sept-18	10:30-12:00	Mrs Mpobole	Mr Phenithi	3197	3046
46	Social Development	Recurrent & Capital	12-Sept-18	10:30-12:00	Ms Lekomola	Ms Mokhahla	3197	3046
16	Labour & Employment	Revenue & Recurrent	12-Sept-18	12:00-13:00	Mrs Mpobole	Mrs Qhobela	3197	3046

HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIRING PERSON	BUDGET OFFICER	EXT. NO	OFFICE NO.
40	Ombudsman	Recurrent	12-Sept-18	12:00-13:00	Ms Lekomola	Ms Thelisi	3196	3041
	LUNCH	LUNCH			LUNCH			
42	Local Government & Chieftainship	Revenue, Recurrent & Capital	12-Sept-18	14:30-16:30	Ms Lekomola	Mr Ntaote	3425	3060
51	Water	Revenue, Recurrent & Capital	12-Sept-18	14:30-16:30	Mrs Mpobole	Mrs Phori	3193	3067
Thursday - DAY 4								
15	Energy and Meteorology	Revenue, Recurrent & Capital	13-Sept-18	08:30-10:30	Ms Lekomola	Ms Malefane	3442	3057
08	Home Affairs	Revenue, Recurrent & Capital	13-Sept-18	08:30-10:30	Mrs Mpobole	Mr Ntaote	3425	3060
17	Tourism, Environment & Culture	Revenue, Recurrent & Capital	13-Sept-18	10:30-12:00	Ms Lekomola	Mr Sepetla	3443	3049
10	Communication, Science & Technology	Revenue, Recurrent & Capital	13-Sept-18	10:30-12:00	Mrs Mpobole	Mr Libete	3175	3045
44	Public Service	Recurrent & Capital	13-Sept-18	12:00-13:00	Ms Lekomola	Mr Lenyatsa	3183	3064
20	Public Service Commission	Recurrent	13-Sept-18	12:00-13:00	Mrs Mpobole	Mr Talanyane	3425	3060
		LUNCH	LUNCH			LUNCH		
02	Health	Revenue & Recurrent	13-Sept-18	14:30-15:30	Mrs Mpobole	Mr Lenyatsa	3183	3064
03	Education	Revenue, Recurrent & Capital	13-Sept-18	14:30-15:30	Ms Lekomola	Mr Matete	3427	3047
Friday - DAY 5								

HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIRING PERSON	BUDGET OFFICER	EXT. NO	OFFICE NO.
09	Prime Minister's Office	Recurrent	14-Sept-18	09:00-10:30	Ms Lekomola	Mr Lenyatsa	3183	3064
04	Finance	Revenue, Recurrent & Capital	14-Sept-16	09:00-11:00	Mrs Mipobole	Ms Malefane	3442	3057
18	Auditor General	Revenue, Recurrent & Capital	14-Sept-16	10:00-11:30	Mrs Mipobole	Mr Sepetla	3443	3049