

**FINANCE EXTERNAL CIRCULAR NOTICE NO. 22 OF 2019**

Ministry of Finance  
P.O. Box 395  
Maseru 100

6 November, 2019

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

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

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

**FROM:** BUDGET CONTROLLER  
**SIGNED BY:** MALESHOANE LEKOMOLA-DANZIGER

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**INTERIM BUDGET CALL CIRCULAR 2020/2021 - 2022/2023 BUDGET FRAMEWORK PAPER  
AND BUDGET ESTIMATES**

**PART I**

- 1.1** The Ministry of Finance as mandated by section 112(1) of the Constitution has commenced budget process preparation for the Financial Years 2020/21-2022/23. In this regard, Chief Accounting Officers are requested to submit to the Ministry of Finance estimates of revenue and expenditure for the Financial Year 2020/2021 and projections of revenue and expenditure for 2021/2022 and 2022/2023 in accordance with the ceilings in Appendices 1 and 2. The estimates must be submitted to the office of the Budget Controller by 4<sup>th</sup> December 2019. The full calendar is covered in paragraph 1.3.
- 1.2** Ministries are urged to strictly adhere to the given budget ceilings for both Recurrent and Capital expenditure estimates. (See Appendices 1 and 2 respectively).
- 1.3** Ministries are also urged to find innovative ways of increasing domestic revenue and to improve on the existing revenue channels.
- 1.4** It is important that the deadlines for submissions and budget discussions are observed to enable delivery of the budget to Cabinet and Parliament on schedule as proposed below.

## Proposed 2020/21 Budget Timetable

Budget Framework Paper and Budget Estimates Call Circular	6 <sup>th</sup> November, 2019
Submission of Budget Estimates (Revenue and Expenditure)	4 <sup>th</sup> December, 2019
Budget Discussion with Line Ministries	11 <sup>th</sup> December, 2019
Presentation of Budget Estimates to Cabinet Budget Committee	21 <sup>st</sup> January, 2020
Presentation of Budget Estimates to Cabinet	12 <sup>th</sup> February, 2020
Presentation of Budget Estimates to Parliament	27 <sup>th</sup> February, 2020

1.5 Part I above deals with the budget calendar which must be adhered to. Part II deals with the Government goals and objectives for 2020/21 in the Medium-Term Fiscal Framework, 2020/21 – 2022/23. Part III provides the guidelines for Budget Estimates for 2020/21 – 2022/23. Part IV deals with the need to prepare Implementation, Procurement and Cash Flow Plans which will be used as basis of Release of Funds. Part V covers the Central Budget Management System (CBMS) – Budget Entry Process. Part VI deals with the content of Budget Submissions. Part VII deals with the Budget Speech.

## PART II

### 2. THE NATIONAL GROWTH AND DEVELOPMENT POLICY GOALS AND THE MACROECONOMIC FRAMEWORK FOR 2020/21 TO 2022/2023

#### 2.1 STRATEGIC PRIORITIES FOR 2020/2021 BUDGET

##### 2.1.1 KEY POLICY TARGETS

NSDP II proposes that in developing the government budgetary plans for 2020/21 to 2022/23, the focus should remain on job creation and promotion of inclusive economic growth. All public spending must address the most binding constraints faced by the private sector in a coordinated and clustered manner. The budget priorities for this period are derived from NSDP II and Government Policies. Therefore, the 2020/21-2022/23 key policy targets are as follows as presented in Budget Strategy Paper at Lehakoe Recreational Centre on October 10, 2019;

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

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

- Macroeconomic Stability of the country
- Public Finance Management System
- Budget Oversight and Transparency
- National Development Policy

### **2.1.2 PUBLIC SECTOR EXPENDITURE STRATEGY**

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

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

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

## **2.2 Macroeconomic Context for 2018/19 – 2021/22 Budget**

In view of recent domestic and external developments, the following macroeconomic assumptions were adopted: In combination, these measures are expected to narrow the overall fiscal deficit from a projected 6.6 percent of GDP in 2018/19 to 2.3 percent of GDP in 2019/20.

- Macroeconomic Assumptions for 2019/20-2020/21 The inflation rate assumption for 2019/20 is revised upwards to 5.3 percent from 4.3 percent in 2018/19 due to anticipated food prices acceleration following expected poor crop production coupled with weaker Loti/USD. Meanwhile, the inflation assumption for 2020/21 to 2021/22 is retained at 5.2 percent.
- Growth to recover owing to- growth of mining but offset by poor growth of textile following loss of employment and reduced production in the textile industries
- Nominal GDP is expected to decelerate in 2019/20 and 2020/21 as exports are expected to slow down following dimmed prospects for South Africa.
- Budget ceilings are retained at the ceilings set during fiscal year 2019/20.

**Table 3.1 Macroeconomic Performance and Baseline Projections**

	2017/18	2018/19	2019/20	2020/21	2021/22
Percentage Change	Actual	Estimate	Forecast		
Real GDP growth	-0.1	2.3	1.7	1.2	2.0
Nominal GDP growth	2.0	6.9	6.3	5.2	6.2
CPI inflation	5.3	4.3	5.3	5.2	5.2
GDP at Current prices (million Maloti)	34,740.90	37,136.90	39,484.50	41,553.50	44,150.10

Source: Department of Macroeconomic Policy and Management

## PART III

### 3. GUIDELINES FOR BUDGET ESTIMATES FOR 2020/21– 2022/23

The 2020/21-2022/23 budget estimates will be prepared using the chart of accounts as per attached Appendix 3. The 2020/21-2022/23 budget estimates will continue to be entered into the CBMS.

#### 3.1 Revenue Estimates

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

- The need to increase rates on fees and charges to keep them in line with inflation; and the identification of possible new tax and non-tax revenue items to compensate for decline in revenue from the traditional sources such as SACU.
- Revenue estimates **should include**: Actual Collection for 2018/19; projected outturn for 2019/20 based on Actual Collection in the first six months of 2019/20; and targets for the financial years 2020/21 and projections for 2021/22 and 2022/23.
- The Government is in the process to engage LRA to collect non tax revenue for MDA's.

#### 3.2 Recurrent Expenditure Estimates

##### 3.2.1 General Issues

Sound Public Expenditure Management has three components:

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

The Government will continue to implement the Medium-Term Expenditure Framework (MTEF) approach to budgeting. Ministries should produce Budget Framework Papers (BFPs), matching their ministerial objectives and funding requirements with national development documents such as Vision 2020, Strategic

Development Goals (SDGs) and NSDP, taking into consideration issues of poverty eradication, quality education, climate action and inclusion.

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

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

### **3.2.2 Conditions for Budget Estimates**

Ministries are required to observe the following conditions pertaining to the 2020/21-2022/23 budget estimates:

- (i) Ministries should ensure that their budget estimates are linked to the BFPs;
- (ii) Submissions must include all commitments already made by the Government which will have the effect of incurring expenditure over the coming years
- (iii) Submissions should identify measures that will be taken to improve the policy environment and to build up institutional capacity to implement approved activities in a timely manner;
- (iv) In view of the prevailing aggregate resource constraints, ministerial submissions should clearly indicate the priority ranking of allocations by programmes;
- (v) Ministerial submissions should include realistic estimates to meet the recurrent costs arising from projects which are scheduled for completion in 2020/21-2022/23 as well as for the maintenance of existing assets.
- (vi) In compliance with Public Financial Management and Accountability (PFMA) Act, virements will only be allowed for 20 percent of the approved programme of the recurrent budget and 10 percent of the capital project.

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

### **3.2.3 Content of Detailed Submissions**

- (a) **Personal Emoluments (PE)**
  - (i) Chief Accounting Officers are advised to discuss their staffing situation with Ministry of the Public Service before submission of the estimates:
    - Requests for creation of new posts should be cleared with the Ministry of the Public Service and funding with Ministry of Finance.
    - Promotions should be cleared with Human Resource Department (HRD) in the Ministry of the Public Service.
    - Up-grading should be cleared with Remuneration and Benefits Department (RBD) in the Ministry of the Public Service.
    - Ministries should provide information on the current status of filling of vacant positions. Regarding the creation of new positions, strong justification should be provided to the Ministry of

Public Service, including how these positions will enhance performance of the ministries/departments and the impact on the future wage bill.

- (ii) Allowances should be shown by type; numbers of employees affected and clear costing.
- (iii) Estimates of Personal Emoluments must be complemented by nominal roll indicating grades and number of employees in each grade; vacancies; and gross salaries for 2018/19, 2019/20-2021/22.
- (iv) Ministries should ensure that the Sub Programme totals for Personal Emoluments estimates match those contained in the payroll system. **If estimates are placed in the wrong Sub Programme, warrants will be distributed to the wrong Sub Programme, and there may be delays in the payment of salaries until the relevant ministry is able to process virements. Ministries are requested to take note of section 8 (1) of the PFMA Act, 2011.**
- (vii) In respect of Teaching Service, additional information is required in the following format:
  - Number of schools;
  - Number of Government-paid teachers per district;
  - Salaries and allowances estimates for 2020/21; and
  - Projections for 2021/22 and 2022/23
- (viii) The Ministry of Public Service should be given a copy of estimates of Personal Emoluments to confirm payroll with establishment.

**(b) Other Charges (OC)**

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

- With regard to vehicles under Full Maintenance Lease, the latest hire rates must be used.
- Appropriate authority must accompany a request for purchase of new vehicles.
- A prioritized list of international trips should be attached to the estimates for International Travel.
- Details of seminars, workshops and short courses proposed for the financial year should be attached.
- Subscriptions to International Organisations are now classified within Operating Costs, using Items 431021 to 431025, and Item 431027. Ministries should also attach a breakdown showing name of the organisation and an amount to be paid. The Item will be centralised under the Head 25 of Subscriptions to International Organisations. **Ministries are advised to budget for Subscriptions to Local Organisations**
- MDA's providing subsidies/subventions to other organisations should submit a complete and detailed budget for such institutions, in line with the Government format, including audited accounts and annual reports for 2017/2018 and 2018/19. Parent ministries should discuss the requested subvention with relevant institutions and agree on the level of support proposed.

### 3.2.4 Special Funds and Trading Accounts

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

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

- Trading Accounts; and
- Special Funds

**(b) Ministries should further note that:**

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

### 3.2.5 Projects and Bank Accounts

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

## 3.3 Capital Estimates

### 3.3.1 General Issues

#### **Criteria for selection of Projects and/or allocation of resources**

The need for more efficient public investment cannot be overemphasised. Hence a need to plan suitable levels of investment across public sector, allocate investment to pro-growth sectors/projects and implement projects on time and on budget. In this regard priority, will be given to projects which contribute to sustainable and inclusive economic growth, employment creation, poverty reduction and ensuring sustainable environment.

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

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

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

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

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

### 3.3.2 Priorities in Capital Allocations

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

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

#### **Guidelines for the release of on-going projects' funds**

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

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

#### **Information Communication Technology**

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

#### **Other issues or areas to be considered include:**

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

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

## **PART IV**

### **4.1 IMPLEMENTATION AND CASH/PROCUREMENT PLANS**

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

## **PART V**

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

For 2020/21 budget, all ministries will prepare their revenue and expenditure budget estimates for both BFP and Budget Estimates using the Programme Budgeting approach, the MTEF entry forms in CBMS. Officers with user rights will be able to adjust according to the ceiling allocations in CBMS. Any officer in a Ministry who does not have the appropriate CBMS user rights will not have access to enter data. It should also be



noted that it will be an offence for any officer to share his/her user rights with other officers. Ministries should take advance action to ensure that relevant officers have the appropriate user access rights to CBMS.

## **PART VI**

### **6.1 ESTIMATES SUBMISSIONS**

- Estimates submissions must cover actual expenditure in Financial Year 2018/19; approved budget for 2019/20; the projected outturn for 2019/20; budget requests for 2020/21; projections for 2021/22 and 2022/23.
- Ministerial BFP's should form the basis for preparation of the estimates and projections as this year they will be prepared together. Information contained in the BFPs assists Ministry of Finance and the Cabinet Budget Committee to prioritise new spending and to set expenditure ceilings.
- Ministries are required to ensure that financial implications of decisions they make over the medium term are properly analysed, and included in the budget estimates.
- **Line Ministries must submit TWO SIGNED HARD COPIES of Budget Estimates (REVENUE, RECURRENT AND CAPITAL ESTIMATES BY PROGRAMME).**

## **PART VII**

### **7.1 BUDGET SPEECH 2020/21**

Contributions to the 2020/21 Budget Speech should be submitted with the Estimates. The contribution should include: an assessment of expected performance in 2019/20; and an outline of the Ministry's planned objectives and activities for 2020/21, 2021/22 and 2022/23. The contributions should be brief and specific, focusing on core goals, objectives and achievements of the Ministry and aligned with the key priorities.

## **PART VIII**

### **8.1 SUBMISSIONS ARE CONSIDERED COMPLETE WHEN SIGNED BY THE PS AND THE MINISTER AND COMPOSED OF THE FOLLOWING:**

- Revenue Estimates by programme;
- Recurrent Expenditure Estimates by programme;
- Capital Expenditure Estimates by programme;
- Contribution to the Budget Speech;
- Capital Budget physical progress report by programme for 2019/20 financial year; and
- Procurement, Implementation and Cash Plans for 2020/2021 budget.
- Lease Agreement for Ministerial office space rental.

**Appendix 1**  
**RECURRENT BUDGET CEILINGS 2020/21-2022/2023**

<b>Code</b>	<b>Ministry/Office</b>	<b>Approved Budget 2019/20</b>	<b>Proposed Ceiling 2020/21</b>	<b>Projections 2021/2022</b>	<b>Projections 2022/2023</b>
<b>001</b>	<b>Agriculture and Food Security</b>	<b>275,298,025</b>	<b>275,298,025</b>	<b>280,019,909</b>	<b>284,859,839</b>
	Personal Emoluments	188,875,336	188,875,336	193,597,219	198,437,150
	Operating Costs	86,422,689	86,422,689	86,422,689	86,422,689
<b>002</b>	<b>Health</b>	<b>1,961,091,988</b>	<b>1,961,091,988</b>	<b>1,971,002,214</b>	<b>1,981,160,196</b>
	Personal Emoluments	396,409,048	396,409,048	406,319,274	416,477,256
	Operating Costs	1,564,682,940	1,564,682,940	1,564,682,940	1,564,682,940
<b>003</b>	<b>Education and Training</b>	<b>2,403,263,000</b>	<b>2,403,263,000</b>	<b>2,453,738,896</b>	<b>2,505,476,690</b>
	Personal Emoluments	2,019,035,844	2,019,035,844	2,069,511,740	2,121,249,534
	Operating Costs	384,227,156	384,227,156	384,227,156	384,227,156
<b>004</b>	<b>Finance</b>	<b>766,982,242</b>	<b>766,982,242</b>	<b>770,611,642</b>	<b>774,331,777</b>
	Personal Emoluments	145,175,989	145,175,989	148,805,389	152,525,523
	Operating Costs	621,806,253	621,806,253	621,806,253	621,806,253
<b>005</b>	<b>Trade and Industry</b>	<b>39,590,365</b>	<b>39,590,365</b>	<b>40,268,227</b>	<b>40,963,035</b>
	Personal Emoluments	27,114,483	27,114,483	27,792,345	28,487,154
	Operating Costs	12,475,882	12,475,882	12,475,882	12,475,882
<b>006</b>	<b>Development Planning</b>	<b>685,911,254</b>	<b>685,911,254</b>	<b>688,635,733</b>	<b>690,430,179</b>
	Personal Emoluments	69,053,342	69,053,342	71,777,821	73,572,267
	Operating Costs	616,857,912	616,857,912	616,857,912	616,857,912
<b>007</b>	<b>Justice and Correctional Services</b>	<b>215,017,189</b>	<b>215,017,189</b>	<b>219,710,112</b>	<b>224,520,358</b>
	Personal Emoluments	187,716,927	187,716,927	192,409,850	197,220,096
	Operating Costs	27,300,262	27,300,262	27,300,262	27,300,262
<b>008</b>	<b>Home Affairs</b>	<b>140,980,299</b>	<b>140,980,299</b>	<b>142,561,018</b>	<b>144,181,255</b>
	Personal Emoluments	63,228,758	63,228,758	64,809,477	66,429,714
	Operating Costs	77,751,541	77,751,541	77,751,541	77,751,541

<b>Code</b>	<b>Ministry/Office</b>	<b>Approved Budget 2019/20</b>	<b>Proposed Ceiling 2020/21</b>	<b>Projections 2021/2022</b>	<b>Projections 2022/2023</b>
<b>009</b>	<b>Prime Minister's Office</b>	<b>111,843,441</b>	<b>111,843,441</b>	<b>113,546,842</b>	<b>115,292,828</b>
	Personal Emoluments	68,136,024	68,136,024	69,839,425	71,585,410
	Operating Costs	43,707,417	43,707,417	43,707,417	43,707,417
<b>010</b>	<b>Communications, Science and Technology</b>	<b>129,769,835</b>	<b>129,769,835</b>	<b>131,173,727</b>	<b>132,612,716</b>
	Personal Emoluments	56,155,688	56,155,688	57,559,580	58,998,570
	Operating Costs	73,614,147	73,614,147	73,614,147	73,614,147
<b>011</b>	<b>Law and Constitutional Affairs</b>	<b>61,750,526</b>	<b>61,750,526</b>	<b>62,951,469</b>	<b>64,182,435</b>
	Personal Emoluments	48,037,723	48,037,723	49,238,666	50,469,633
	Operating Costs	13,712,803	13,712,803	13,712,803	13,712,803
<b>012</b>	<b>Foreign Affairs and International Relations</b>	<b>317,646,384</b>	<b>317,646,384</b>	<b>323,943,263</b>	<b>330,397,564</b>
	Personal Emoluments	251,875,163	251,875,163	258,172,042	264,626,343
	Operating Costs	65,771,221	65,771,221	65,771,221	65,771,221
<b>013</b>	<b>Public Works</b>	<b>130,128,269</b>	<b>55,645,414</b>	<b>56,805,659</b>	<b>57,994,909</b>
	Personal Emoluments	106,098,059	46,409,778	47,570,022	48,759,273
	Operating Costs	24,030,210	9,235,636	9,235,636	9,235,636
<b>014</b>	<b>Forestry and Land Reclamation</b>	<b>151,210,846</b>	<b>151,210,846</b>	<b>154,239,607</b>	<b>157,344,087</b>
	Personal Emoluments	121,150,445	121,150,445	124,179,206	127,283,686
	Operating Costs	30,060,401	30,060,401	30,060,401	30,060,401
<b>015</b>	<b>Energy and Meteorology</b>	<b>25,838,621</b>	<b>25,838,621</b>	<b>26,314,916</b>	<b>26,803,120</b>
	Personal Emoluments	19,051,829	19,051,829	19,528,125	20,016,328
	Operating Costs	6,786,792	6,786,792	6,786,792	6,786,792
<b>016</b>	<b>Employment and Labour</b>	<b>49,583,753</b>	<b>49,583,753</b>	<b>50,302,076</b>	<b>51,038,357</b>
	Personal Emoluments	28,732,925	28,732,925	29,451,248	30,187,529
	Operating Costs	20,850,828	20,850,828	20,850,828	20,850,828
<b>017</b>	<b>Tourism, Environment and Culture</b>	<b>80,041,082</b>	<b>80,041,082</b>	<b>80,961,003</b>	<b>81,903,923</b>
	Personal Emoluments	36,796,873	36,796,873	37,716,795	38,659,715

Code	Ministry/Office	Approved Budget 2019/20	Proposed Ceiling 2020/21	Projections 2021/2022	Projections 2022/2023
	Operating Costs	43,244,209	43,244,209	43,244,209	43,244,209
<b>018</b>	<b>Auditor General's Office</b>	<b>27,049,192</b>	<b>27,049,192</b>	<b>27,684,814</b>	<b>28,336,327</b>
	Personal Emoluments	25,424,877	25,424,877	26,060,499	26,712,011
	Operating Costs	1,624,315	1,624,315	1,624,315	1,624,315
<b>019</b>	<b>His Majesty's Office</b>	<b>8,878,491</b>	<b>8,878,491</b>	<b>9,018,223</b>	<b>9,161,449</b>
	Personal Emoluments	5,589,295	5,589,295	5,729,027	5,872,253
	Operating Costs	3,289,196	3,289,196	3,289,196	3,289,196
<b>020</b>	<b>Public Service Commission</b>	<b>11,311,656</b>	<b>11,869,248</b>	<b>12,007,773</b>	<b>12,149,760</b>
	Personal Emoluments	4,983,383	5,540,975	5,679,499	5,821,487
	Operating Costs	6,328,273	6,328,273	6,328,273	6,328,273
<b>021</b>	<b>Public Debt</b>	<b>1,130,681,791</b>	<b>1,130,681,791</b>	<b>1,130,681,791</b>	<b>1,130,681,791</b>
	Operating Costs	1,130,681,791	1,130,681,791	1,130,681,791	1,130,681,791
<b>023</b>	<b>Pensions and Gratuities</b>	<b>1,854,704,945</b>	<b>1,854,704,945</b>	<b>1,881,005,580</b>	<b>1,907,963,731</b>
	Personal Emoluments	1,052,025,398	1,052,025,398	1,078,326,033	1,105,284,184
	Operating Costs	802,679,547	802,679,547	802,679,547	802,679,547
<b>024</b>	<b>Statutory Salaries and Allowances</b>	<b>31,921,556</b>	<b>31,921,556</b>	<b>32,344,095</b>	<b>32,777,198</b>
	Personal Emoluments	16,901,585	16,901,585	17,324,125	17,757,228
	Operating Costs	15,019,971	15,019,971	15,019,971	15,019,971
<b>025</b>	<b>Subscriptions to International Organisations</b>	<b>84,434,160</b>	<b>84,434,160</b>	<b>84,434,160</b>	<b>84,434,160</b>
	Operating Costs	84,434,160	84,434,160	84,434,160	84,434,160
<b>026</b>	<b>Refund to Erroneous Receipts</b>	<b>2,268,000</b>	<b>2,268,000</b>	<b>2,268,000</b>	<b>2,268,000</b>
	Operating Costs	2,268,000	2,268,000	2,268,000	2,268,000
<b>030</b>	<b>Centralised Items</b>	<b>357,400,972</b>	<b>357,400,972</b>	<b>365,770,996</b>	<b>374,228,771</b>
	Personal Emoluments	332,400,972	332,400,972	340,710,996	349,228,771
	Operating Costs	25,000,000	25,000,000	25,000,000	25,000,000
<b>031</b>	<b>Contingency Fund</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>100,000,000</b>
	Operating Costs	100,000,000	100,000,000	100,000,000	100,000,000

<b>Code</b>	<b>Ministry/Office</b>	<b>Approved Budget 2019/20</b>	<b>Proposed Ceiling 2020/21</b>	<b>Projections 2021/2022</b>	<b>Projections 2022/2023</b>
<b>037</b>	<b>Defence and National Security</b>	<b>596,381,468</b>	<b>577,401,468</b>	<b>589,301,895</b>	<b>601,499,832</b>
	Personal Emoluments	494,997,078	476,017,078	487,917,505	500,115,443
	Operating Costs	101,384,390	101,384,390	101,384,390	101,384,390
<b>038</b>	<b>National Assembly</b>	<b>81,286,961</b>	<b>81,286,961</b>	<b>83,029,974</b>	<b>84,816,562</b>
	Personal Emoluments	69,720,517	69,720,517	71,463,530	73,250,118
	Operating Costs	11,566,444	11,566,444	11,566,444	11,566,444
<b>039</b>	<b>Senate</b>	<b>17,204,164</b>	<b>20,504,992</b>	<b>20,928,301</b>	<b>21,362,194</b>
	Personal Emoluments	13,631,548	16,932,376	17,355,685	17,789,578
	Operating Costs	3,572,616	3,572,616	3,572,616	3,572,616
<b>040</b>	<b>Ombudsman</b>	<b>8,673,578</b>	<b>8,673,578</b>	<b>8,799,565</b>	<b>8,928,702</b>
	Personal Emoluments	5,039,486	5,039,486	5,165,473	5,294,610
	Operating Costs	3,634,092	3,634,092	3,634,092	3,634,092
<b>041</b>	<b>Independent Electoral Commission</b>	<b>60,223,602</b>	<b>60,223,602</b>	<b>60,705,095</b>	<b>61,198,626</b>
	Personal Emoluments	19,259,742	19,259,742	19,741,236	20,234,766
	Operating Costs	40,963,860	40,963,860	40,963,860	40,963,860
<b>042</b>	<b>Local Government and Chieftainship Affairs</b>	<b>474,950,642</b>	<b>474,950,642</b>	<b>485,094,537</b>	<b>495,492,029</b>
	Personal Emoluments	405,755,776	405,755,776	415,899,670	426,297,162
	Operating Costs	69,194,866	69,194,866	69,194,866	69,194,866
<b>043</b>	<b>Gender and Youth, Sports and Recreation</b>	<b>72,335,481</b>	<b>75,527,612</b>	<b>76,405,322</b>	<b>77,304,974</b>
	Personal Emoluments	31,916,260	35,108,391	35,986,101	36,885,753
	Operating Costs	40,419,221	40,419,221	40,419,221	40,419,221
<b>044</b>	<b>Public Service</b>	<b>37,610,865</b>	<b>37,610,865</b>	<b>38,324,840</b>	<b>39,056,664</b>
	Personal Emoluments	28,558,986	28,558,986	29,272,961	30,004,785
	Operating Costs	9,051,879	9,051,879	9,051,879	9,051,879
<b>045</b>	<b>Judiciary</b>	<b>99,546,049</b>	<b>101,069,045</b>	<b>103,334,854</b>	<b>105,657,309</b>
	Personal Emoluments	89,109,376	90,632,372	92,898,181	95,220,636
	Operating Costs	10,436,673	10,436,673	10,436,673	10,436,673
<b>046</b>	<b>Social Development</b>	<b>259,222,498</b>	<b>265,138,504</b>	<b>266,253,984</b>	<b>267,397,350</b>
	Personal Emoluments	38,703,183	44,619,189	45,734,669	46,878,035

Code	Ministry/Office	Approved Budget 2019/20	Proposed Ceiling 2020/21	Projections 2021/2022	Projections 2022/2023
	Operating Costs	220,519,315	220,519,315	220,519,315	220,519,315
<b>047</b>	<b>Directorate on Corruption and Economic Offences</b>	<b>23,572,460</b>	<b>25,194,090</b>	<b>25,579,196</b>	<b>25,973,930</b>
	Personal Emoluments	13,782,619	15,404,249	15,789,355	16,184,089
	Operating Costs	9,789,841	9,789,841	9,789,841	9,789,841
<b>048</b>	<b>Mining</b>	<b>24,158,871</b>	<b>24,158,871</b>	<b>24,618,351</b>	<b>25,089,318</b>
	Personal Emoluments	18,379,198	18,379,198	18,838,678	19,309,645
	Operating Costs	5,779,673	5,779,673	5,779,673	5,779,673
<b>049</b>	<b>Police and Public Safety</b>	<b>710,415,801</b>	<b>710,415,801</b>	<b>727,110,946</b>	<b>744,223,471</b>
	Personal Emoluments	667,805,834	667,805,834	684,500,980	701,613,504
	Operating Costs	42,609,967	42,609,967	42,609,967	42,609,967
<b>050</b>	<b>Small Business Development, Cooperatives, and Marketing</b>	<b>78,973,713</b>	<b>78,973,713</b>	<b>79,703,512</b>	<b>80,451,555</b>
	Personal Emoluments	29,191,943	29,191,943	29,921,742	30,669,785
	Operating Costs	49,781,770	49,781,770	49,781,770	49,781,770
<b>051</b>	<b>Water</b>	<b>144,421,385</b>	<b>144,421,385</b>	<b>145,674,345</b>	<b>146,958,630</b>
	Personal Emoluments	50,118,414	50,118,414	51,371,374	52,655,659
	Operating Costs	94,302,971	94,302,971	94,302,971	94,302,971
<b>052</b>	<b>Transport</b>		<b>79,752,288</b>	<b>81,244,495</b>	<b>82,774,007</b>
	Personal Emoluments		59,688,281	61,180,488	62,710,000
	Operating Costs		20,064,007	20,064,007	20,064,007
<b>TOTAL PERSONAL EMOLUMENTS</b>		<b>7,245,939,925</b>	<b>7,243,071,108</b>	<b>7,425,146,031</b>	<b>7,610,774,682</b>
<b>TOTAL OPERATING COSTS</b>		<b>5,466,953,702</b>	<b>5,472,223,135</b>	<b>5,472,223,135</b>	<b>5,472,223,135</b>
<b>TOTAL RECURRENT</b>		<b>13,843,575,418</b>	<b>13,845,976,034</b>	<b>14,028,050,957</b>	<b>14,213,679,608</b>

**Appendix 2**  
**CAPITAL BUDGET CEILINGS 2020/21-2022/2023**

<b>Code</b>	<b>Ministry/Office</b>	<b>Approved Budget 2019/20</b>	<b>Proposed Ceiling 2020/21</b>	<b>Projection 2021/2022</b>	<b>Projection 2022/2023</b>
001	Agriculture and Food Security	34,800,942	34,800,942	36,541,000	38,368,000
002	Health	103,419,922	103,419,922	108,491,000	114,020,000
003	Education and Training	59,805,638	59,805,638	62,796,000	65,936,000
004	Finance	358,630,474	368,630,474	386,562,000	405,390,000
005	Trade and Industry	117,340,358	206,340,358	212,207,000	129,368,000
006	Development Planning	100,000,000	100,000,000	100,000,000	100,000,000
007	Justice and Correctional Services	74,984,000	74,984,000	78,733,000	82,670,000
008	Home Affairs	267,246,891	267,246,891	280,609,000	294,640,000
010	Communications, Science and Technology	35,488,000	35,488,000	37,262,000	39,126,000
011	Law and Constitutional Affairs	6,473,600	6,473,600	6,797,000	7,137,000
012	Foreign Affairs and International Relations	19,918,400	19,918,400	20,914,000	21,960,000
013	Public Works	428,220,312	381,428,312	404,839,000	425,321,000
015	Energy and Meteorology	200,614,453	200,614,453	210,645,000	221,177,000
017	Tourism, Environment and Culture	91,000,000	31,000,000	15,000,000	15,000,000
019	His Majesty's Office	76,000,000	76,000,000	0	0
037	Defence and National Security	47,000,000	47,000,000	49,350,000	51,818,000
042	Local Government and Chieftainship Affairs	388,135,000	388,135,000	407,542,000	427,919,000

<b>Code</b>	<b>Ministry/Office</b>	<b>Approved Budget 2019/20</b>	<b>Proposed Ceiling 2020/21</b>	<b>Projection 2021/2022</b>	<b>Projection 2022/2023</b>
043	Gender and Youth, Sports and Recreation	58,366,668	58,366,668	61,285,000	64,349,000
044	Public Service	5,000,000	5,000,000	5,250,000	5,513,000
045	Judiciary	32,000,000	10,000,000	5,000,000	0
048	Mining	17,921,398	17,921,398	18,817,000	19,758,000
049	Police and Public Safety	63,000,000	63,000,000	66,150,000	69,458,000
050	Small Business Development, Cooperatives and Marketing	71,980,527	71,980,527	75,580,000	79,359,000
051	Water	173,866,852	173,866,852	189,335,000	198,802,000
052	Transport	0	29,792,000	31,792,000	34,792,000
	<b>TOTAL</b>	<b>2,831,213,435</b>	<b>2,831,213,435</b>	<b>2,869,497,000</b>	<b>2,911,881,000</b>



## Appendix 3

### **CHART OF ACCOUNTS**

#### **1. Overview**

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

#### **Epicor 7.3.1 COA**

Head	Cost Centre	Sub Cost Centre	Program	Sub program	Account Type	Fund Source	Donor	Project	objective	Output	Activity	Economic Indicator
XX	XX	XX	XX	XX	X	X	XXX	XXXX	XX	XX	XX	XXXXXX

#### **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 two digits.

#### **3. Cost Centre and Sub-Cost Centre**

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

#### **4. Programme and Sub Programme**

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

#### **5. Account Type**

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

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

## 6. Fund Source

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

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

## 7. Donor and Project Codes

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

## 8. Targets and Activities

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

## 9. Changes to Revenue and Expenditure Items

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

## 10. Location

01	-	Maseru
02	-	Butha-Buthe
03	-	Leribe
04	-	Berea
05	-	Mafeteng
06	-	Mohale's Hoek
07	-	Quthing
08	-	Qacha's Nek
09	-	Mokhotlong
10	-	Thaba-Tseka
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

**11. CBMS Data Entry**

**For data entry into the CBMS, use the link below;**

**[http//10.200.1.209/cbmsgol](http://10.200.1.209/cbmsgol)**

**Appendix 4****LIST OF STANDARDISED PRICES**

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

<b>RATES TO USE DURING BUDGETING</b>	
<b>ITEM</b>	<b>AMOUNT(M)</b>
Exchange rate \$1	15.00
Petrol 1 litre 93	12.75
Petrol 1 litre 95	13.15
Diesel 1 litre 50	14.00
Accommodation (Hotel)	1100.00
Accommodation (Guest house)	900.00
Cost of Plate	170.00

**Appendix 5**

**2020/21 – 2022/23 BUDGET ESTIMATES DISCUSSIONS TIME TABLE**

<b>BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2020/2021 - 2022/2023</b>								
<b>HEAD</b>	<b>MINISTRY</b>	<b>ACCOUNT TYPE FOR DISCUSSION</b>	<b>DATE</b>	<b>TIME ALLOCATION</b>	<b>CHAIRING PERSON</b>	<b>DESK OFFICER</b>	<b>EXT. NO</b>	<b>OFFICE NO.</b>
<b>Wednesday - DAY 1</b>								
<b>01</b>	Agriculture and Food Security	Revenue, Recurrent and Capital	11-Dec-19	08:00 -10:00	Mrs Danziger	Ms. Malefane		3057
<b>12</b>	Foreign Affairs and International Relations	Revenue, Recurrent and Capital	11-Dec-19	08:00 -10:00	Mrs Mpobole	Mrs Macheli	3194	3066
<b>37</b>	Development Planning	Revenue, Recurrent and Capital	11-Dec-19	10:30-12:00	Mrs Mpobole	Mr Seeiso	3290	3047
<b>48</b>	Mining	Revenue, Recurrent and Capital	11-Dec-19	10:30-12:00	Mrs Danziger	Mr Ntaote	3287	3060
<b>38</b>	National Assembly	Recurrent	11-Dec-19	12:00-13:00	Mrs Danziger	Ms Mohale	3196	3041
<b>47</b>	Directorate on Corruption and Economic Offences	Recurrent	11-Dec-19	12:00-13:00	Mrs Mpobole	Mr Libete	3175	3045
	<b>LUNCH</b>		<b>LUNCH</b>			<b>LUNCH</b>		
<b>11</b>	Law and Constitutional Affairs	Revenue and Recurrent	11-Dec-19	14:30-16:00	Mrs Danziger	Ms Mokhahla	3197	3046
<b>02</b>	Health	Revenue and Recurrent	11-Dec-19	14:30-16:00	Mrs Mpobole	Ms Thelisi	3196	3041
<b>Thursday - DAY 2</b>								
<b>03</b>	Education and Training	Revenue, Recurrent and Capital	12-Dec-19	08:00-10:00	Mrs Danziger	Ms Moremoholo	3144	3046
<b>04</b>	Finance	Revenue, Recurrent and Capital	12-Dec-19	08:00-10:00	Mrs Mpobole	Ms Molejane	3145	3042

**BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2020/2021 - 2022/2023**

<b>HEAD</b>	<b>MINISTRY</b>	<b>ACCOUNT TYPE FOR DISCUSSION</b>	<b>DATE</b>	<b>TIME ALLOCATION</b>	<b>CHAIRING PERSON</b>	<b>DESK OFFICER</b>	<b>EXT. NO</b>	<b>OFFICE NO.</b>
<b>14</b>	Forestry and Land Reclamation	Revenue and Recurrent	12-Dec-19	10:30-12:00	Mrs Mpobole	Ms Mohale	3196	3041
<b>50</b>	Small Business Development, Cooperatives and Marketing	Revenue, Recurrent and Capital	12-Dec-19	10:30-12:00	Mrs Danziger	Mrs Phori	3193	3067
<b>39</b>	Senate	Recurrent	12-Dec-19	12:00-13:00	Ms Mpobole	Mr Seeiso	3427	3047
<b>40</b>	Ombudsman	Recurrent	12-Dec-19	12:00-13:00	Mrs Danziger	Mr Ntaote	3387	3060
	<b>LUNCH</b>		<b>LUNCH</b>			<b>LUNCH</b>		
<b>13</b>	Public Works	Revenue, Recurrent and Capital	12-Dec-19	14:30-16:30	Mrs Danziger	Mr Sepetla		3049
<b>49</b>	Police and Public Safety	Revenue, Recurrent and Capital	12-Dec-19	14:30-16:30	Mrs Mpobole	Mr Ntaote	3287	3060
<b>Thursday - DAY 3</b>								
<b>05</b>	Trade and Industry	Revenue, Recurrent and Capital	13-Dec-19	08:00-10:00	Mrs Danziger	Mr Sepetla		3049
<b>43</b>	Gender and Youth, Sport and Recreation	Revenue, Recurrent and Capital	13-Dec-19	08:00-10:00	Mrs Mpobole	Ms Mokhoro		3047
<b>06</b>	Defence and National Security	Revenue, Recurrent and Capital	13-Dec-19	10:30-12:00	Mrs Mpobole	Mrs Macheli	3194	3066
<b>46</b>	Social Development	Recurrent and Capital	13-Dec-19	10:30-12:00	Mrs Danziger	Ms Moremoholo	3144	3046
<b>16</b>	Labour and Employment	Revenue and Recurrent	13-Dec-19	12:00-13:00	Mrs Mpobole	Mr Talanyane	3287	3060
<b>19</b>	His Majesty's Office	Recurrent and Capital	13-Dec-19	12:00-13:00	Mrs Danziger	Ms Thelisi	3196	3041

**BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2020/2021 - 2022/2023**

HEAD	MINISTRY	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	CHAIRING PERSON	DESK OFFICER	EXT. NO	OFFICE NO.
	<b>LUNCH</b>		<b>LUNCH</b>		<b>LUNCH</b>			
<b>42</b>	Local Government and Chieftainship	Revenue, Recurrent and Capital	13-Dec-19	14:30-16:30	Mrs Danziger	Mr Seeiso	3427	3047
<b>51</b>	Water	Revenue, Recurrent and Capital	13-Dec-19	14:30-16:30	Mrs Mpobole	Mrs Mokhahla	3197	3046
<b>Friday - DAY 4</b>								
<b>15</b>	Energy and Meteorology	Revenue, Recurrent and Capital	16-Dec-19	08:00-10:00	Mrs Danziger	Ms Malefane	3442	3057
<b>08</b>	Home Affairs	Revenue, Recurrent and Capital	16-Dec-19	08:00-10:00	Mrs Mpobole	Mrs. Mohale	3427	3047
<b>17</b>	Tourism, Environment and Culture	Revenue, Recurrent and Capital	16-Dec-19	10:30-12:00	Mrs Danziger	Ms. Mokhorro		3047
<b>10</b>	Communication, Science and Technology	Revenue, Recurrent and Capital	16-Dec-19	10:30-12:00	Mrs Mpobole	Mrs Phori	3193	3067
<b>44</b>	Public Service	Recurrent and Capital	16-Dec-19	12:00-13:00	Mrs Danziger	Mr Sepetla	0000	3049
<b>20</b>	Public Service Commission	Recurrent	16-Dec-19	12:00-13:00	Mrs Mpobole	Ms Molejane	3145	3042
	<b>LUNCH</b>		<b>LUNCH</b>		<b>LUNCH</b>			
<b>45</b>	Judiciary	Revenue and Recurrent	16-Dec-19	14:30-15:30	Mrs Mpobole	Mr Libete	3063	3048
<b>18</b>	Auditor General's Office	Revenue, Recurrent and Capital	16-Dec-19	14:30-15:30	Mrs Danziger	Ms Malefane		3057
<b>Monday - DAY 5</b>								
<b>09</b>	Prime Minister's Office	Recurrent	17-Dec-19	09:00-10:30	Mrs Mpobole	Mr Libete	3063	3048

**BUDGET ESTIMATES DISCUSSIONS TIME-TABLE FOR FINANCIAL YEAR 2020/2021 - 2022/2023**

<b>HEAD</b>	<b>MINISTRY</b>	<b>ACCOUNT TYPE FOR DISCUSSION</b>	<b>DATE</b>	<b>TIME ALLOCATION</b>	<b>CHAIRING PERSON</b>	<b>DESK OFFICER</b>	<b>EXT. NO</b>	<b>OFFICE NO.</b>
<b>52</b>	Transport	Revenue, Recurrent and Capital	17-Dec-19	09:00-10:00	Mrs Danziger	Mr Talenyane	3287	3060
<b>41</b>	Independent Electoral Commission	Revenue, Recurrent and Capital	17-Dec-19	10:00-11:30	Mrs Mpobole	Ms Mokhahla	3197	3046
<b>07</b>	Justice and Correctional Services	Revenue, Recurrent and Capital	17-Dec-19	10:30-12:00	Mrs Danziger	Mr Talanyane	3425	3060