

FINANCE EXTERNAL CIRCULAR NOTICE NO. 4 OF 2023

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

5th December 2023

FIN/EXPDT/S.1 (2023/24)

**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
DIRECTOR OF ELECTIONS - IEC
CHIEF EXECUTIVE OFFICER DMA
SECRETARY TO THE PUBLIC SERVICE COMMISSION
DIRECTOR GENERAL - DCEO
REGISTRAR - JUDICIARY SERVICES**

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

BUDGET CALL CIRCULAR 2024/2025 - 2026/2027: BUDGET ESTIMATES

I. INTRODUCTION

- 1.** In accordance with section 112(1) of the Constitution, the Ministry of Finance and Development Planning has initiated the budget preparation process for the Financial Years 2024/25 - 2026/27. Chief Accounting Officers are hereby urged to provide the Ministry of Finance and Development Planning with estimates of revenue and expenditure for the Financial Year 2024/25, along with projections for revenue and expenditure for 2025/26 - 2026/27. These submissions should align with the stipulated ceilings outlined in Appendices 1 and 2. All estimates must be submitted to the office of the Budget Controller by December 29, 2023.
- 2.** Adherence to the deadlines for submissions and budget discussions is crucial to facilitate the timely submission of the draft estimates by the Minister of Finance and Development Planning to both Cabinet and Parliament. The proposed schedule is outlined in Table 1 below. Ensuring compliance with these timelines is essential for the efficient progression of the budget preparation process.

II. BUDGET CALENDER

Table 1: Proposed 2024/25 Budget Estimates Timetable

Budget Estimates Call Circular	6 th December, 2023
Submission of Budget Estimates	29 th December, 2023
Technical Budget Estimates discussions with MDAs	8 th January, 2023
Ministerial Budget Estimates discussions with MDAs	22 nd January, 2023
Presentation of Budget Estimates to Cabinet Budget Committee	29 th January, 2024
Presentation of Budget Estimates to Cabinet	13 th February, 2024
Presentation of Budget Estimates to Parliament	21 st February, 2024

III. KEY FEATURES OF THE CURRENT ECONOMIC AND POLITICAL CONTEXT

3. Slow Global economic recovery from the impact of the COVID-19 pandemic and the war between Russia and Ukraine, resulted in increasing commodity and energy prices, trade disruptions and high inflation, which impacted on our economy. However, Lesotho Economic activity rebounded in mining, manufacturing, and construction.
4. While we still do not know the possible negative impact of the current local conflict in the Middle East, we expect again a disruption of the (global) economy, especially if the conflict may reach regional proportions.
5. While, Lesotho's economy is on the path to recovery, with a projected growth rate of around 2 percent for 2023/24, driven by investments in agriculture and mining as well as construction through Poli-Hali dam building in particular
6. Inflation rates and global supply dynamics are influenced by South Africa, and inflation is projected to be still high at above 5 per cent in 2024/25. Our Lesotho Monetary Authorities can play an accommodating role and are responding to the SA and regional economies and monetary policies.
7. Though the revenue outturn is lower than expected in 2023/2024 due to a downward revision of alcohol and tobacco levies, and while other tax bills are still pending in parliament, we expect the SACU receipts to remain buoyant.
8. Though the country's rating on political rights and civil liberties improved, leading to the country being classified from being Partly Free to Free (Freedom house 2023) because of free and fair national elections of October 2022, political instability persists. This is due to lack of implementation of the national reforms' agenda, which include fundamental political and constitutional reforms.
9. The key risks to attaining the growth potential are global economic downturn, Climate shocks, Limited economic diversification, regional energy supply disruptions, grey listing by ESAAMLG after the anti-money laundering and terrorism financing risk assessment.

IV. MACROECONOMIC FRAMEWORK FOR 2024/25 TO 2026/2027

GLOBAL ECONOMIC SITUATION

10. The global economy continues to struggle through a patchy recovery phase following the wave of shocks from the COVID-19 pandemic, the Russia - Ukraine war, and global monetary policy tightening. Amidst this difficult environment, the IMF's October 2023 World Economic Outlook (WEO) update projects global output growth to slow to 3.0 percent in 2023, from 3.5 percent in 2022, before falling slightly to 2.9 percent in 2024. The projected slowdown reflects synchronous policy tightening around the globe, especially in the United States, the Euro area, the United Kingdom, and China, to contain high and persistent inflation.

RECENT DEVELOPMENTS AND 2024/25 – 2025/26 OUTLOOK

On the domestic front, recent statistics suggest that there was an expansion in activity in the second quarter of 2023/24 compared with the corresponding quarter of the preceding year. Economic activity is estimated to have expanded by 1.5 percent in review period versus a contraction of 1.4 percent in the same quarter of 2022/23, contributed by the buoyant performance in agriculture, mining, manufacturing, construction and hotels and restaurants sectors. In 2024/25, growth is expected to recover to 2.1 percent before slowing to 1.9 percent in 2025/26 through 2026/27. In 2024/25 growth will be supported by LHWP II which is expected to near its completion in the following years, hence a slowdown in subsequent years.

FISCAL DEVELOPMENTS AND FORECASTS

- 11.** Government fiscal operations for the second quarter of 2023/24 indicate a budget deficit of M772.2 million (1.9% of GDP), this compares with a deficit of M831.4 million (2.1% of GDP) of the corresponding quarter of last year. When measured against the preceding quarter of the review year, fiscal position has deteriorated from a surplus of M1,025.8 million (2.6% of GDP).
- 12.** When projected over the remainder of the fiscal year, fiscal operations are expected improve to an overall fiscal surplus of M352.7 million which is equivalent to 0.9 percent of GDP. This compares with a deficit of 5.5 percent of GDP or M2,068.2 million of 2022/23. This improvement in fiscal operations is contributed by improved SACU revenue which expanded by about 88 percent relative to 2022/23 share and contributed 25.4 percent of GDP. In addition, tax revenue is expected to improve and average 23.1 percent of GDP, while non-tax revenue will slow by 0.5 percent and contribute 5.5 percent to GDP.
- 13.** Over the medium term, total revenue is expected to remain strong at the back of strong SACU revenues expectations. total revenue will expand by 2.8 percent compared with 2023/24 but slow as a share of GDP on account of expected slowdown in growth in 2024/25.
- 14.** Total expenditure on the flip side, recorded an increase of M919.5 million (2.3% of GDP) year-on-year and totalled M6,329.0 during the first half of the year and this compares with M5,409.5 million of the corresponding periods of last year. Full year projections point to an expansion of 56.1 percent of GDP relative to 54.5 percent of the previous year. Contributing to the expansion is 11 percent year-on-year growth in recurrent expenditure which continue to be driven by compensation of employees at 18.5 percent of GDP.
- 15.** Looking into 2024/25 budget year, fiscal position is expected to weaken at the back of expected expansion in public spending though strong SACU receipts are expected. As a result, Government overall fiscal balance is projected to worsen to 1.4 percent of GDP before averaging a deficit of 1.2 percent in 2025/26. Total expenditure is projected to accelerate and 56.8 percent of GDP before averaging 56.8 percent of GDP in 2025/26.

Table 2: Medium Term Fiscal Framework

	23/24	24/25	25/26	26/27
	Est.	Proj.	Proj.	Proj.
Revenue	22 765.0	23 403.2	24 802.0	26 293.2
Taxes	9 218.1	9 988.9	10 785.0	11 772.1
Taxes on income, profits and capital gains	4 465.2	4 680.9	4 921.5	5 225.4
Taxes on goods and services	4 752.9	5 308.1	5 863.5	6 546.6
Value added taxes	3 913.0	4 395.0	4 898.1	5 473.3
Grants	1 182.8	1 237.8	1 288.6	1 444.6
Other revenue	2 215.5	2 399.5	2 473.2	2 591.5
SACU	10 148.5	9 776.9	10 255.2	10 484.9
Expenditure	22 412.2	24 006.3	25 322.6	26 782.7
Expense	17 238.6	18 284.1	19 306.7	20 382.2
Compensation of employees	7 385.3	7 879.1	8 372.1	8 879.4
Wages and salaries	6 607.2	7 049.1	7 490.1	7 943.9
Social contributions	778.0	830.1	882.0	935.4
Use of goods and services	2 547.4	2 681.8	2 811.8	2 942.6
Operating costs	2 180.2	2 295.2	2 406.5	2 518.4
Interest	896.6	943.9	989.7	1 035.7
Subsidies (almost all to public NFC)	882.6	929.1	974.2	1 019.5
Grants	1 770.4	1 863.8	1 954.2	2 045.0
Social benefits	2 165.4	2 279.7	2 390.2	2 501.4
Other expense	1 506.1	1 621.9	1 729.7	1 873.8
Students	1 200.0	1 299.6	1 391.8	1 520.2
TRANSACTIONS IN NONFINANCIAL ASSETS - CAPITAL	5 173.6	5 722.2	6 015.9	6 400.5
GOL	2 607.2	3 019.2	3 418.9	3 864.1
OVERALL BALANCE	352.7	-603.1	-520.5	-489.5
OVERALL BALANCE as a % of GDP	0.9%	-1.4%	-1.2%	-1.1%

Source: MoFDP – Department of Economic Policy.

V. THE NATIONAL GROWTH AND BUDGET STRATEGY POLICIES FOR 2024/25 TO 2026/2027: KEY PRIORITY AREAS AND OBJECTIVES

- 16.** The medium-term Budget Strategy Policy (2023/24 – 2026/27) aims to build a firm foundation for recovery and a sustainable fiscal path Government with a more vibrant private sector. Government must identify key priority areas under each NSDP Goal and improve expenditure efficiency and effectiveness across the board. The focus for each strategic goal will be as follows:
- 17. Inclusive, export and private sector led job creating economic growth:** There is need to reduce Government footprint in the economy and promote pro-business policies. Restore macro-fiscal sustainability, improve competitiveness of the investment climate; increase productivity, diversification of products and markets in the key growth sectors, which are, Agriculture, Manufacturing, Tourism and creative industries, and Innovation and Technology plus promotion of sustainable Mining and beneficiation through building integrated value-chains. The key strategies will be to scale up successful pilot projects in agriculture, building standards and metrology infrastructure, completion of industrial infrastructure and reviving the manufacturing sector in line with Lesotho’s competitive advantages. The Government will implement facilities to enhance access to capital.
- 18. Develop enabling infrastructure to support especially growth sectors.** It means that limited resources are to be allocated to support private investment projects that will support economic recovery, whilst also creating viable public private partnerships to accelerate infrastructure development. It will also be important to recover and climate proof the dilapidated transport, energy, water and information, communication and technology (ICT) infrastructure. The country

must exploit the energy production potential to serve domestic and regional markets. The Government will build on the digital economy agenda in particular make key investments for e-government to improve service delivery, facilitate cash less payments and reduce leakages.

- 19. Human Capital Development:** To consolidate and enhance complementarity of programmes for human development, it is essential to continue to strengthen health systems, implement successful nutrition programmes, improve access in hard-to-reach places, quality and the relevance of education.
- 20. Strengthening Governance, accountability and building effective institutions:** Regaining the momentum in the implementation of the national reforms' agenda is paramount for peace and stability; The focus is to enhance capabilities of key institutions that fight corruption and crime, including homicide, human-trafficking and gender-based violence. It will also be important to implement key programmes to promote the culture of excellence and strengthen service delivery.
- 21. Cross-cutting issues:** The country must build resilience through effective disaster risk management, especially to climate shocks, reduce land degradation through improved labour-based programmes; Investing on key solutions to keep Lesotho clean, beautiful and green, revive communal institutions that promote revival of flora and fauna. It is also critical for development of youth, women and empowerment of marginalized and vulnerable groups.
- 22. 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 they currently have critical constraints that limit their potential, and their impact has not been substantial in the 2018/19 and 2020/21 fiscal years. The Public-Sector Expenditure Strategy will therefore 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 business growth and expansion.

VI. GUIDELINES FOR BUDGET ESTIMATES FOR 2024/25– 2026/27

- 23.** The government remains committed to the implementation of the Programme-Based Budgeting approach, utilizing an improved Medium-Term Expenditure Framework (MTEF) to maximize the advantages inherent in the MTEF.
- 24.** The Medium-Term Expenditure Framework (MTEF) serves as a mechanism to project national budgetary considerations over a three-year period, surpassing the fiscal allocations of a single year. Consequently, for the upcoming 2024/25-2026/27 national budget, it is strongly recommended that Ministries, Departments, and Agencies (MDAs) meticulously follow the comprehensive implementation of MTEF. The Central Budget Management System (CBMS) is further optimized to accurately capture the budgetary needs of Spending Units over the medium term.
- 25.** Ministries are strongly encouraged to consider both outer years with equal significance, ensuring the provision of high-quality information as it will serve as the foundation for the budgetary ceilings in the upcoming years.
- 26.** In the formulation of the Budget Strategy (BFP), it is imperative to exercise careful consideration, ensuring that resource allocation is strategically aligned and prioritized toward key programmes and ministerial Key Priority Areas. These objectives should contribute significantly to the achievement of national priorities.
- 27.** MDAs should prioritize the formulation of objectives and targets that adhere to the Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) criteria. Activities should be action-

oriented and directly connected to the realization of national priorities outlined in the relevant national development documents. These priorities encompass concerns such as poverty eradication, quality education, gender equity, climate action, and inclusivity.

28. MDAs are also required to provide performance indicators of high quality that focus on outcomes and/or outputs. These indicators will be utilized to assess ministerial performance throughout the implementation of the 2024/25 budget.
29. The strategy should incorporate both new policy initiatives and projects with financial implications in the medium term. Considering the diminishing resources confronting the government, MDAs are tasked with making trade-offs and reallocating resources, where feasible, to accommodate these new policy initiatives.
30. The MTEF Budget User Manual provides detailed instructions and insights into the processes of MTEF budgeting. This comprehensive manual is accessible for download on the official website of the Ministry of Finance and Development Planning.
31. When engaging in budgeting within the Central Budget Management System (CBMS), it is crucial to consider the Chart of Accounts string. This precautionary step helps prevent the misallocation of activities to incorrect cost centers, sub-cost centers, and locations.

VII. PRINCIPLES TO GUIDE THE 2024/25-2026/2027 BUDGET:

- Adopt a Budget that is affordable, sustainable, and yet responsive to the needs of the country over the medium-term.
- Achieve consistency of the Medium-Term Fiscal Framework (MTFF) and Medium-Term Expenditure Framework (MTEF) with the national priorities, efficiency, effectiveness, and value for money in public expenditure.
- Adopt austerity measures to control and curb expenditure waste.
- Improve monitoring, transparency, and accountability mechanisms to ensure expenditure efficiency.
- Prioritise the elimination of expenditure arrears by transparent disclosure and budgeting.
- Expand domestic revenue mobilization to reduce reliance on volatile and shrinking transfers from the Southern African Customs Union (SACU).

VIII. REVENUE ESTIMATES

32. Given the government's precarious fiscal situation, the call for revenue-collecting agencies to submit realistic and attainable revenue estimates is not just a procedural formality; it is a strategic imperative that demands urgent attention. The importance of this directive is underscored by the critical need to fortify the fiscal position in the face of existing challenges, necessitating a proactive and comprehensive approach from ministries and agencies responsible for resource collection.
 - **Enhanced Collection Efforts:** Ministries and agencies are not merely directed but strongly encouraged to go beyond routine practices. The imperative lies in the exertion of additional efforts to enhance revenue collection. This proactive stance acknowledges the urgency of the fiscal situation and emphasizes the role of these entities in contributing to the financial resilience of the government.
 - **Loophole Addressing in Collection Systems:** The directive to address loopholes in collection systems reflects a commitment to efficiency and integrity. By actively identifying and rectifying weaknesses in these systems, revenue-collecting agencies play a pivotal role in ensuring that the revenue stream is safeguarded against potential leakages and inaccuracies.

- **Timely Recording in IFMIS:** The prompt recording of revenues in the Integrated Financial Management Information System (IFMIS) is more than just a procedural requirement. It serves as a crucial element in maintaining transparency, accountability, and real-time visibility into the government's fiscal health. Timely recording facilitates informed decision-making and aids in the swift identification of areas needing attention or improvement.
33. In addition to these immediate actions, the directive recognizes the necessity of addressing broader policy issues to fortify the fiscal foundation:
- **Inflation-Adjusted Fee and Charge Rates:** The acknowledgement of adjusting rates on fees and charges to align with inflation reflects a forward-thinking approach. This strategic consideration is essential for maintaining the real value of revenue streams, ensuring that the government's income keeps pace with economic realities.
 - **Diversification of Revenue Sources:** Identifying potential tax and non-tax revenue items to offset any decline in revenue from traditional sources, such as the Southern African Customs Union (SACU), is a strategic move toward financial sustainability. This diversification not only mitigates dependence on a single source but also enhances adaptability in response to evolving economic conditions.
 - **Comprehensive Revenue Estimation:** The directive to incorporate various key components in revenue estimation demonstrates a commitment to thorough financial planning. By considering actual collection figures, projecting outturns, and establishing clear targets for multiple fiscal years, the approach becomes comprehensive. This methodology ensures a holistic assessment of past performance, current trends, and future financial objectives.
34. This directive transcends routine fiscal management; it is a call for a holistic and proactive approach that addresses immediate challenges while strategically positioning the government for long-term financial sustainability. The importance of these measures cannot be overstated, as they form the bedrock for a resilient and adaptable fiscal framework.

IX. RECURRENT ESTIMATES

35. Due to the prevailing economic conditions, it is crucial for Ministries, Departments, and Agencies (MDAs) to approach budgeting for Personal Emoluments and Operating Costs with a realistic perspective. Adherence to the following guidelines is strongly advised:
- Spending Units are required to ensure that their priority areas in the strategy module are intricately linked to government priorities.
 - Submissions must comprehensively include all commitments made by the Government, which will result in incurring expenditures over the upcoming years.
 - Utilize the latest hire rates for vehicles under the Full Maintenance Lease.
 - Requests for the purchase of new vehicles should be accompanied by appropriate authority.
 - Spending Units providing subsidies/subventions to other organizations should submit a detailed budget for such institutions, aligning with the Government format. This submission should include audited accounts and annual reports for the fiscal year 2022/23. Parent ministries should engage in discussions with relevant institutions to mutually agree on the proposed level of support.
 - Submissions from Spending Units should encompass realistic estimates to cover recurrent costs arising from projects scheduled for completion during the financial years 2024/25 to 2026/27, as well as estimates for the maintenance of existing assets.

- Prior to including new positions in the manpower module, MDAs should seek approval from the Ministry of the Public Service.
 - Spending Units are required to provide information on the status of filling vacant positions.
 - Ministries should ensure that the Sub-Programmes totals for Personal Emoluments estimates align with those contained in the payroll system. These guidelines aim to promote responsible and strategic budgeting considering the current economic challenges.
- 36.** Discussions on the Budget Estimates serve as platforms to illuminate the Government's goals and priorities. These discussions aim to foster consensus on resource allocation aligned with those priorities and allocations made to programs and sub-programs. It is essential to note that these deliberations are not intended to result in increased aggregate ministerial ceilings. Instead, they are designed to furnish valuable insights to assist the Ministry of Finance and Development Planning and the Cabinet Budget Committee in making well-informed decisions regarding budget priorities.
- 37.** Moreover, these discussions play a crucial role in enhancing the focus on improving the effectiveness and efficiency of limited resources. This involves identifying areas for enhanced service delivery, as well as pinpointing opportunities for reallocations and savings within ministries. The discourse should also encompass an examination of estimated expenditure arrears to be carried forward, addressing their causes, and outlining remedial actions taken to prevent further accumulation. Overall, these discussions contribute to a more strategic and efficient budgetary process, ensuring that resources are optimally directed towards national objectives.

X. CAPITAL BUDGET ESTIMATES

- 38.** Efficient public investment stands as a linchpin for sustainable development and economic growth, underscoring the pivotal role of meticulous planning and strategic allocation of resources within the public sector. The significance of this endeavour cannot be overstated, as it directly influences the trajectory of a nation's progress. The following guiding principles not only serve as a roadmap but also embody the essence of prudent fiscal management and responsible governance:
- **Comprehensive Capital Budgeting:** The inclusion of all projects financed through grants and loans in Capital Budget Estimates is not just a procedural formality but a fundamental necessity. This holistic approach ensures transparency and accountability, mitigating the risk of oversight and fostering a comprehensive understanding of financial commitments.
 - **Rigorous Appraisal Mechanism:** The prerequisite appraisal of new projects by the Public-Sector Investment Committee (PSIC) is a cornerstone, acting as a gatekeeper to ensure that proposed initiatives align with overarching government priorities. This systematic evaluation becomes even more crucial amid resource constraints, preventing the dilution of efforts on non-essential ventures.
 - **Timely Implementation Emphasis:** Ministries play a pivotal role in the realization of efficient public investment by adhering to project timelines. This not only facilitates the timely completion of projects but also allows for the identification and incorporation of new initiatives, promoting a dynamic and responsive public investment landscape.
 - **Logic Framework for Project Viability:** The submission of a logic framework by spending units underscores the commitment to methodical project planning. This tool serves as a blueprint, elucidating the rationale, objectives, and expected outcomes of the proposed projects, ensuring a holistic understanding of their viability.
 - **Holistic Submissions with Development Partners:** Project submissions must extend beyond mere financial considerations. The inclusion of policy measures and resource allocations necessary to fulfil agreements with Development Partners not only enhances accountability but also fortifies international collaborations, fostering a climate conducive to sustainable development.

- **Prudent Financial Management:** Adherence to the PFMA Act 14(3), which mandates the retirement of balances in GOL funds at the end of the financial year, is a testament to the commitment to financial discipline. This ensures a clean slate for the subsequent year, minimizing the risk of fiscal anomalies.
 - **Transparent Handling of Donor-Funded Projects:** The meticulous incorporation of balances in project bank accounts for donor-funded projects in subsequent financial estimates is not just a procedural requirement but a strategic imperative. This foresight prevents unauthorized expenditures, ensuring that resources are utilized judiciously.
 - **Strategic ICT Consultations:** The collaboration between Spending Units and the Ministry of Information, Communications, Science, Technology, and Innovation demonstrates a forward-looking approach. Seeking guidance on infrastructure requirements for e-governance aligns with the global trend of technological integration, ensuring that governance processes evolve with the demands of the digital era.
39. In essence, these principles collectively form a robust framework for efficient public investment, emphasizing the need for prudence, transparency, and strategic foresight. Their adherence is not just a procedural obligation but a commitment to fostering sustainable development, economic resilience, and responsible governance.

XI. SPECIAL FUNDS AND TRADING ACCOUNTS

40. MDAs that manage special funds and trading accounts are required to submit their budgets concurrently with the parent ministry's budget for approval by the Minister of Finance and Development Planning. It is crucial for ministries to understand that Trading Accounts/Special Funds lacking audited financial and non-financial reports, along with approved budget estimates, will not be permitted to operate. This stipulation ensures transparency, accountability, and the responsible management of resources within these specialized financial entities.
41. In anticipation of the 2024/25 – 2026/27 Budget Strategy Paper (BSP), the Ministry of Finance and Development Planning has successfully carried out Pre-Budget Consultations across ten administrative districts. These consultations were undertaken with the primary objective of gathering policy insights from grassroots communities, ensuring transparency in the budgetary process, and fostering inclusivity for all stakeholders, including the public. The detailed report of the district consultations is accessible to the public on the Ministry of Finance and Development Planning website, emphasizing the commitment to openness and public engagement in the budget formulation process.

XII. CENTRAL BUDGET MANAGEMENT SYSTEM (CBMS) – BUDGET ENTRY PROCESS

42. Beginning with the fiscal year 2024/25 and extending into subsequent years, all ministries are required to formulate their revenue and expenditure budget estimates for both the Budget Framework Paper (BFP) and Budget Estimates utilizing the Programme-based Budgeting approach. This process will involve the utilization of the Medium-Term Expenditure Framework (MTEF) entry forms within the Central Budget Management System (CBMS). Ministries are tasked with populating these entry forms with realistic estimates, with the aim of enhancing future financial decision-making and facilitating the allocation of resources for upcoming investment programmes and expansions. This strategic approach ensures a more accurate and forward-looking budgeting process, aligning with the principles of efficiency and long-term fiscal planning.

43. User access rights within the Central Budget Management System (CBMS) will be limited to designated officers with the authority to input and adjust data in accordance with allocated ceilings. Ministries are advised to take proactive measures to ensure that relevant officers have the necessary and appropriate CBMS user access rights. This precautionary step is essential to maintain data integrity, uphold security protocols, and facilitate streamlined budget management within the system.
44. To ensure consistency in budget costing; the Central Budget Management System (CBMS) has integrated price catalogues from both the Government Printing and the Ministry of Finance and Development Planning (MFDP). In instances where costs are not pre-determined, ministries are encouraged to adopt a realistic approach and utilize current market prices. This practice is designed to pinpoint potential inefficiencies in resource allocations, enhance decision-making processes, and improve overall resource efficiency within the budgeting framework.
45. Ministries are reminded that the preparation of annual execution and cash plans occurs concurrently with the annual estimates. Therefore, careful consideration is essential when determining the execution period for activities, as it plays a crucial role in informing cash planning and the subsequent release of funds. To facilitate timely and adequate fund release, adjustments to the plans for the upcoming quarter will be undertaken in the last month of the quarter under implementation. This approach ensures alignment between execution timelines and cash planning, contributing to efficient fund management throughout the fiscal year.
46. Ministries are obligated to meticulously analyse the financial implications of decisions made over the medium term and ensure their accurate inclusion in the budget estimates. This approach promotes thorough financial planning and transparency, aligning the budgeting process with the broader objectives of effective fiscal management.

XIII. ESTIMATES SUBMISSION

47. MDAs (Ministries, Departments, and Agencies) are required to submit **TWO SIGNED HARD COPIES** of the budget estimates, with **SIGNATURES FROM BOTH THE CHIEF ACCOUNTING OFFICER AND THE HONOURABLE MINISTER**. This dual signature requirement ensures accountability and official endorsement of the budgetary proposals, reflecting a commitment to transparency and responsible financial management. The submissions are considered complete when the following are attached:
 - Summary of Revenue Estimates by Programmes
 - Revenue Estimates by Line Items
 - Summary of Recurrent Estimates by Programmes
 - Summary of Recurrent Estimates by Items
 - Recurrent Estimates by Activities
 - Summary of Capital Estimates by Programmes
 - Summary of Capital Estimates by Project, Donor and Items
 - Capital Estimates by Activities.
 - Annual procurement plan, cash plan and implementation plan.
 - Comprehensive budget breakdowns for agencies that receive government funding (format will be provided).

Revenue Description	Quantity	Unit Cost	Total Costs
Sales	1,000	60	6,000
Position Title	Number of Positions	Annual Salary	Total Personnel Costs
CEO	1	60,000	60,000
Research Assistant	9	10,000	90,000
Expenses Description	Quantity	Unit Cost	Total Costs
Software Licenses	1	2000	2000
Printing	100	20	200

- Risk Assessment and Mitigation Strategies: Provide a detailed risk assessment outlining potential financial, operational, and external risks. Include clear strategies for mitigating identified risks to ensure fiscal resilience.

Risk Description	Likelihood (1-5)	Impact (1-5)	Mitigation Strategy	Timeline

- Performance Metrics and Key Performance Indicators (KPIs): Include a set of performance metrics and KPIs aligned with programme. This allows for the evaluation of programmes' effectiveness and efficiency in achieving desired outcomes.
- Contributions to the 2024/25 Budget Speech should incorporate a comprehensive assessment of anticipated performance in 2023/24, coupled with an outline of the Ministry's planned objectives and activities for the fiscal year 2024/25 and the following two years. These contributions should be succinct and specific, concentrating on the fundamental goals, objectives, and accomplishments of the Spending Units. It is crucial that these contributions are closely aligned with the key priorities to ensure a focused and impactful presentation within the context of the overall budget framework.

Ministry/Department/Agency Name:
Strategic Priorities: Outline the strategic priorities of the MDAs in alignment with national goals. Emphasize key areas such as economic growth, social development, and public service delivery.
Specific Contributions: 1.1 Achievements: Highlight significant achievements and successful projects from the past year. Discuss the impact on citizens and the overall development agenda.
1.2 Key Initiatives for Fiscal Year 2024/25: Highlighting pivotal projects and priorities intended to enhance service delivery and foster job creation. Underscore the strategic alignment of these initiatives with government priorities.



BUDGET CONTROLLER
MALESHOANE LEKOMOLA-DANZIGER (MS)

APPENDIX 1: 2024/25 – 2026/27 RECURRENT BUDGET CEILINGS

2024/2025-2026/27 PROPOSED RECURRENT BUDGET CEILINGS			
Head / Sub Head	Proposed Ceiling 2024/25	Projection Ceiling 2025/26	Projection Ceiling 2026/27
301 - Agriculture, Food Security and Nutrition	536 928 041	562 701 969	589 861 289
41 - Compensation of Employees	184 050 119	188 651 372	193 367 656
43 - Operating Costs	352 877 922	374 050 597	396 493 633
302 - Health	2 246 221 949	2 361 461 346	2 483 126 760
41 - Compensation of Employees	558 111 975	572 064 774	586 366 393
43 - Operating Costs	1 688 109 974	1 789 396 572	1 896 760 367
303 - Education and Training	2 677 782 407	2 760 786 649	2 846 829 577
41 - Compensation of Employees	2 218 934 372	2 274 407 731	2 331 267 925
43 - Operating Costs	458 848 035	486 378 917	515 561 652
304 - Finance and Development Planning	2 996 256 032	3 153 303 476	3 319 580 568
41 - Compensation of Employees	220 797 657	226 317 598	231 975 538
43 - Operating Costs	2 775 458 375	2 926 985 878	3 087 605 030
305 - Trade, Industry, Business Development	109 790 321	114 447 356	119 335 555
41 - Compensation of Employees	55 153 815	56 532 660	57 945 977
43 - Operating Costs	54 636 506	57 914 696	61 389 578
306 - Gender, Youth and Social Development	1 339 017 438	1 416 150 792	1 497 831 955
41 - Compensation of Employees	91 648 344	93 939 552	96 288 041
43 - Operating Costs	1 247 369 094	1 322 211 240	1 401 543 914
307 - Justice and Law	357 374 336	369 348 805	381 805 043
41 - Compensation of Employees	270 514 026	277 276 876	284 208 798
43 - Operating Costs	86 860 310	92 071 929	97 596 244
308 - Local Government, Chieftainship, Home Affairs and Police	1 769 101 801	1 822 469 445	1 877 719 685
41 - Compensation of Employees	1 507 956 129	1 545 655 033	1 584 296 408
43 - Operating Costs	261 145 672	276 814 412	293 423 277
309 - Prime Minister's Office	118 191 454	122 970 684	127 978 862
41 - Compensation of Employees	66 064 483	67 716 095	69 408 997
43 - Operating Costs	52 126 971	55 254 589	58 569 865
310 - Information, Communications, Technology and Innovation	239 126 873	250 343 356	262 154 551
41 - Compensation of Employees	89 460 814	91 697 334	93 989 767
43 - Operating Costs	149 666 059	158 646 023	168 164 784
311 - Directorate on Corruption and Economic Offences	74 087 846	77 440 830	80 967 686
41 - Compensation of Employees	31 208 195	31 988 400	32 788 110
43 - Operating Costs	42 879 651	45 452 430	48 179 576
312 - Foreign Affairs and International Relations	435 762 629	450 074 874	464 950 015
41 - Compensation of Employees	338 100 377	346 552 887	355 216 709
43 - Operating Costs	97 662 252	103 521 987	109 733 306
313 - Public Works and Transport	216 802 999	226 389 629	236 465 917
41 - Compensation of Employees	97 758 586	100 202 551	102 707 615

2024/2025-2026/27 PROPOSED RECURRENT BUDGET CEILINGS

Head / Sub Head	Proposed Ceiling 2024/25	Projection Ceiling 2025/26	Projection Ceiling 2026/27
43 - Operating Costs	119 044 413	126 187 078	133 758 302
314 - Environment and Forestry	145 998 404	151 450 058	157 146 105
41 - Compensation of Employees	94 521 437	96 884 473	99 306 585
43 - Operating Costs	51 476 967	54 565 585	57 839 520
315 - Natural Resources	301 794 903	317 909 405	334 940 948
41 - Compensation of Employees	56 948 340	58 372 048	59 831 350
43 - Operating Costs	244 846 563	259 537 357	275 109 598
316 - Labour and Employment	66 570 837	69 293 086	72 146 869
41 - Compensation of Employees	36 342 905	37 251 478	38 182 765
43 - Operating Costs	30 227 932	32 041 608	33 964 104
317 - Judiciary	132 684 970	136 910 412	141 295 990
41 - Compensation of Employees	106 733 021	109 401 346	112 136 380
43 - Operating Costs	25 951 949	27 509 066	29 159 610
318 - Independent Electoral Commission	207 023 317	117 860 610	124 026 037
41 - Compensation of Employees	25 260 196	25 891 701	26 538 994
43 - Operating Costs	181 763 121	91 968 908	97 487 043
319 - His Majesty's Office	14 134 494	14 677 113	15 244 653
41 - Compensation of Employees	8 727 156	8 945 334	9 168 968
43 - Operating Costs	5 407 338	5 731 778	6 075 685
320 - Public Service Commission	15 194 694	12 724 939	13 281 962
41 - Compensation of Employees	5 755 341	5 899 225	6 046 705
43 - Operating Costs	9 439 353	6 825 714	7 235 257
321 - Public Debt	3 134 007 429	3 265 538 178	3 403 016 224
46 - Interest	1 006 784 894	1 031 954 516	1 057 753 379
61 - Repayment of Domestic Liabilities	1 213 541 800	1 274 218 890	1 337 929 834
62 - Repayments of Foreign Liabilities	913 680 735	959 364 772	1 007 333 011
323 - Pensions and Gratuities	1 621 012 283	1 621 012 283	1 621 012 283
41 - Compensation of Employees	1 618 531 655	1 618 531 655	1 618 531 655
47 - Transfers	2 480 628	2 480 628	2 480 628
324 - Statutory Salaries and Allowances	41 065 415	42 860 824	44 747 245
41 - Compensation of Employees	19 100 444	19 577 955	20 067 404
43 - Operating Costs	21 964 971	23 282 869	24 679 841
325 - Subscriptions to International Organisations	305 383 272	323 706 268	343 128 644
43 - Operating Costs	57 088 367	60 513 669	64 144 489
47 - Transfers	233 040 893	247 023 347	261 844 747
48 - Other Expense	-	-	-
51 - Acquisition of Financial Assets	12 434 759	13 180 845	13 971 695
52 - Acquisition of Monetary Gold and Special Drawing Rights	2 819 253	2 988 408	3 167 713
326 - Refunds to Erroneous Receipts	2 268 000	2 268 000	2 268 000

2024/2025-2026/27 PROPOSED RECURRENT BUDGET CEILINGS

Head / Sub Head	Proposed Ceiling 2024/25	Projection Ceiling 2025/26	Projection Ceiling 2026/27
48 - Other Expense	2 268 000	2 268 000	2 268 000
330 - Centralised Items	441 200 000	467 672 000	495 732 320
41 - Compensation of Employees	33 600 000	35 616 000	37 752 960
43 - Operating Costs	34 000 000	36 040 000	38 202 400
47 - Transfers	364 000 000	385 840 000	408 990 400
53 - Acquisition of Non-Financial Assets	9 600 000	10 176 000	10 786 560
331 - Contingencies Fund	300 000 000	300 000 000	300 000 000
59 - Contingencies Fund	300 000 000	300 000 000	300 000 000
335 - National Security Services	128 611 031	133 441 647	138 489 949
41 - Compensation of Employees	82 458 451	84 519 912	86 632 910
43 - Operating Costs	46 152 580	48 921 735	51 857 039
336 - Disaster Management Authority	32 081 723	33 629 521	35 260 758
41 - Compensation of Employees	10 774 454	11 043 816	11 319 911
43 - Operating Costs	21 307 269	22 585 705	23 940 847
337 - Defence	678 545 400	701 109 151	724 573 002
41 - Compensation of Employees	518 542 095	531 505 647	544 793 289
43 - Operating Costs	160 003 305	169 603 503	179 779 713
338 - National Assembly	104 257 333	110 170 743	113 266 815
41 - Compensation of Employees	94 144 982	96 498 606	98 911 071
43 - Operating Costs	10 112 351	13 672 137	14 355 744
339 - Senate	27 261 313	28 162 756	29 099 930
41 - Compensation of Employees	20 978 149	21 502 602	22 040 167
43 - Operating Costs	6 283 164	6 660 154	7 059 763
340 - Ombudsman	12 354 415	11 734 129	12 237 738
41 - Compensation of Employees	5 587 162	5 726 841	5 870 012
43 - Operating Costs	6 767 253	6 007 288	6 367 725
341- Energy	26 236 835	27 276 882	28 365 978
41 - Compensation of Employees	15 261 802	15 643 347	16 034 431
43 - Operating Costs	10 975 033	11 633 535	12 331 547
342 Tourism, Sports Arts and Culture	99 276 381	103 914 223	108 797 367
41 - Compensation of Employees	37 678 304	38 620 262	39 585 768
43 - Operating Costs	61 598 077	65 293 962	69 211 599
343- Public Service	72 329 644	75 599 630	79 039 071
41 - Compensation of Employees	30 565 500	31 329 638	32 112 878
43 - Operating Costs	41 764 144	44 269 993	46 926 192
Grand Total	21 025 736 218	21 756 811 070	22 625 725 353

APPENDIX 2: 2024/25 – 2026/27 CAPITAL BUDGET CEILINGS

2024/2025 - 2026/27 PROPOSED CAPITAL BUDGET CEILINGS			
Ministry/ Project	Proposed Ceiling 2024/25	Projection Ceiling 2025/26	Projection Ceiling 2026/27
301 - Agriculture, Food Security and Nutrition	20 799 360	50 000 000	75 000 000
302 - Health	234 132 791	313 878 727	338 878 727
303 - Education and Training	10 200 000	40 000 000	100 000 000
304 - Finance and Development Planning	107 000 000	126 000 000	123 000 000
305 - Trade, Industry and Business Development	389 000 000	250 000 000	220 000 000
307 - Justice and Law	15 000 000	20 000 000	25 000 000
308 - Local Government, Chieftainship, Home Affairs and Police	381 300 000	626 500 000	706 500 000
310 - Information, Communications, Technology and Innovation	58 000 000	118 900 000	169 845 000
Foreign Affairs	36 000 000	54 000 000	41 000 000
313 - Public Works and Transport	930 500 000	816 600 000	1 066 000 000
314 - Environment and Forestry	2 400 000	2 900 000	2 900 000
315 - Natural Resources	188 000 000	242 000 000	264 000 000
319 - His Majesty's Office	20 000 000	250 000 000	100 000 000
335 - National Security Services	20 000 000		-
339 - Senate	140 000 000	-	-
341- Energy	332 000 000	477 100 000	562 200 000
342 Tourism, Sports Arts and Culture	50 000 000	100 000 000	130 000 000
Grand Total	2 934 332 151	3 487 878 727	3 924 323 727

APPENDIX 3: CHART OF ACCOUNTS

1. Overview

Kindly observe the Chart of Accounts encapsulated within CBMS (Central Budget Management System) and EPICORE-10 as presented in the summarized table below. Familiarity with these account codes and descriptions is essential for effective financial management:

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	XXXXXXXX	XXXXXXXX	XX

2. Head

The Ministry or Head code comprises three digits.

3. Cost Centre and Sub-Cost Centre

Cost Centre and Sub-Cost Centre serve as administrative units within an organization, designated for accounting purposes to allocate costs. Both Cost Centre and Sub-Cost Centre codes consist of two digits each. Every Ministry is required to have at least one Cost Centre and one Sub-Cost Centre. The numbering for Cost Centres begins at 01, and likewise, the numbering for Sub-Cost Centres commences from 01. The Budget Department is responsible for assigning these codes.

4. Programme and Sub-Programme

Programmes are characterized as the overarching functions of government, such as "Strengthening Human Capital." In contrast, Sub-Programmes are more specific segments of functions, representing intermediate outcomes within a Programme, such as "Reduced Malnutrition." Both Programme and Sub-Programme codes consist of two digits each, providing a standardized system for identification.

5. Account Type

The Account Type field is a single-digit component that must be utilized in accordance with its designated 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 mandates the definition of a source of finance or Fund Source for each expenditure item. Currently, there are six potential Fund Sources available at this stage:

<i>Fund Source Code</i>	<i>Fund Source Description</i>
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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 are identified by a 4-digit code, while Donors have a 3-digit code. These codes are assigned exclusively by the Ministry of Finance and Development Planning, Budget Department, and are not subject to alteration by MDAs. In instances of recurrent expenses, such as personal emoluments, or in revenue-related entries where there is no specific project or donor, it is mandatory to use the codes "Donor 000" and "Project 0000" respectively.

8. Targets and Activities

The MTEF reforms incorporate the delineation of Objectives, Outputs, and Activities, with each Ministry providing unique 2-digit codes for these elements.

9. Changes to Revenue and Expenditure Items

When utilizing Item codes, it is essential to recognize that any code in the Chart of Accounts concluding with 00 (two zeros) signifies either a summary level code or a placeholder for potential future use. No budget, revenue, or expenditure can be recorded against such codes.

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 and Printing of Budget Estimates

The CBMS platform will automatically conclude on the specified submission date. The provided link and version should be used accordingly:

The link: <https://ifmis.gov.ls>

Click CBMS to login use your credentials
Reports
printing

Version: BFP
Username: Budget2023 for report
Password: \$admin12

To access the budget reports, follow the example below.

Fiscal Year	2024/25
Head	301 (Ministry of Agriculture and Food Security)
Version	1

APPENDIX 4: 2024/25 PRE-BUDGET CONSULTATIONS REPORT

In anticipation of the 2024/25 - 2026/27 Budget Strategy Paper (BSP), the Ministry of Finance and Development Planning has conducted Pre-Budget Consultations for the 2024/25 fiscal year across the ten administrative districts. The primary objectives of these consultations were to gather policy input from grassroots levels, enhance transparency in the budgetary process, and ensure inclusivity for all stakeholders and the general public. Ministries, Departments and Agencies are urged to take note of the specific requirements outlined by stakeholders and integrate them into their budget estimates. **The detailed report of the 2024/25 Pre-Budget Consultations is accessible on the Ministry of Finance and Development Planning website for your review and consideration.**

APPENDIX 5: 2024/25 BUDGET STRATEGY PAPER

Ministries, Departments, and Agencies (MDAs) are kindly advised to take note that Cabinet has granted approval for the Budget Strategy Paper (BSP) for the forthcoming budget. It is strongly recommended that all MDAs align their plans and budgetary allocations with the overarching government strategy. The comprehensive report detailing the 2024/25 BSP is accessible on the Ministry of Finance and Development Planning website for your reference and subsequent implementation.

APPENDIX 6: TECHNICAL 2024/25 – 2026/27 BUDGET DISCUSSION

CODE	HEAD	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	DESK OFFICERS
311	Directorate of Corruption and Economic Offences	Recurrent	08-Jan-24	09:00 - 10:30	Ms L. Moremoholo
318	Independent Electoral Commission	Recurrent	08-Jan-24	10:30 - 12:00	Ms. L. Moremoholo
340	Ombudsman	Recurrent	08-Jan-24	14:30 - 15:30	Ms. L Moremoholo
339	Senate	Development and Recurrent	08-Jan-24	15:30 - 16:30	Mr. L. Sepetla
338	National Assembly	Recurrent	09-Jan-24	09:00 - 10:30	Ms. P. Selikane
309	Prime Minister's Office	Recurrent	09-Jan-24	10:30- 12:00	Ms K. Mokhahla
310	Information, Communications, Technology and Innovation	Revenue, Development and Recurrent	09-Jan-24	14:30 - 16:00	Mr. N. Ntaote
335	National Security Services	Development and Recurrent	09-Jan-24	16:00 - 17:30	Mrs. M. Mosito
312	Foreign Affairs and International Relations	Development and Recurrent	10-Jan-24	09:00 - 10:30	Mr M. Seeiso
319	His Majesty's Office	Development and Recurrent	10-Jan-24	10:30 - 11:30	Mrs M. Thokoa
336	Disaster Management Authority	Recurrent	10-Jan-24	11:30 - 12:30	Mrs M. Lekoatsa
301	Agriculture, Food Security and Nutrition	Revenue, Development and Recurrent	10-Jan-24	14:30 - 16:30	Mrs M. Malefane
302	Health	Revenue, Development and Recurrent	11-Jan-24	09:00 - 12:00	Ms K. Mokhahla
314	Environment	Revenue, Development and Recurrent	11-Jan-24	14:30 - 16:30	Mrs M. Lekoatsa
303	Education and Training	Revenue, Development and Recurrent	12-Jan-24	09:00 - 12:00	Mrs M. Kompfi
320	Public Service Commission	Recurrent	12-Jan-24	12:00 - 13:00	Mr. P. Ranthimo
341	Energy	Revenue, Development and Recurrent	12-Jan-24	14:30 - 16:30	Mrs. M. Kalebe
304	Finance and Development Planning	Revenue, Development and Recurrent	15-Jan-24	09:00 - 12:00	Ms M. Molejane
308	Local Government Chieftainship, Home Affairs and Police	Revenue, Development and Recurrent	15-Jan-24	14:30 - 16:30	Mrs M. Mohale
307	Law and Justice	Revenue, Development and Recurrent	16-Jan-24	09:00 - 11:00	Ms. P. Selikane
306	Gender, Youth, and Social Development	Revenue, Development and Recurrent	16-Jan-24	11:00 - 13:00	Ms M. Mokhoro
317	Judiciary	Revenue, Development and Recurrent	16-Jan-24	14:30 - 16:30	Mrs M. Thokoa
305	Trade, Industry and Business Development	Revenue, Development and Recurrent	17-Jan-24	09:00 - 11:00	Ms. N. Makhorole
316	Labour and Employment	Recurrent	17-Jan-24	11:00 - 12:30	Mr. P. Ranthimo
343	The Public Service	Revenue and Recurrent	17-Jan-24	14:30 - 16:30	Mr. P. Ranthimo
313	Public Works and Transport	Revenue, Development and Recurrent	18-Jan-24	09:00 - 12:00	Mr L. Sepetla
337	Defence	Revenue and Recurrent	18-Jan-24	14:30 - 16:30	Mrs. M. Mosito
315	Natural Resources	Revenue, Development and Recurrent	19-Jan-24	09:00 - 11:00	Mrs. M. Kalebe
342	Tourism, Sports, Arts and Culture	Revenue, Development and Recurrent	19-Jan-24	11:00 - 12:30	Ms N. Makhorole

APPENDIX 7: MINISTERIAL 2024/25 – 2026/27 BUDGET DISCUSSION

CODE	HEAD	ACCOUNT TYPE FOR DISCUSSION	DATE	TIME ALLOCATION	DESK OFFICERS
303	Education and Training	Revenue, Development and Recurrent	22-Jan-24	09:00 - 10:30	Mrs M. Kompfi
319	His Majesty's Office	Development and Recurrent	22-Jan-24	10:30 - 11:00	Mrs M. Thokoa
320	Public Service Commission	Recurrent	22-Jan-24	11:00 - 11:30	Mr. P. Ranthimo
317	Judiciary	Revenue, Development and Recurrent	22-Jan-24	11:30 - 12:30	Mrs M. Thokoa
314	Environment and Forestry	Revenue, Development and Recurrent	22-Jan-24	14:30 - 15:30	Mrs M. Lekoatsa
336	Disaster Management Authority	Recurrent	22-Jan-24	15:30 - 16:30	Mrs M. Lekoatsa
308	Local Government Chieftainship, Home Affairs and Police	Revenue, Development and Recurrent	23-Jan-24	09:00 - 10:30	Mrs M. Mohale
338	National Assembly	Recurrent	23-Jan-24	10:30 - 11:30	Ms. P. Selikane
307	Law and Justice	Revenue, Development and Recurrent	23-Jan-24	11:30 - 12:30	Ms. P. Selikane
343	The Public Service	Revenue and Recurrent	23-Jan-24	14:30 - 15:30	Mr. P. Ranthimo
316	Labour and Employment	Recurrent	23-Jan-24	15:30 - 16:30	Mr. P. Ranthimo
305	Trade, Industry & Business Development	Revenue, Development and Recurrent	24-Jan-24	09:00 - 10:30	Ms. N. Makhorole
342	Tourism, Sports, Arts and Culture	Revenue, Development and Recurrent	24-Jan-24	10:30 - 11:30	Ms N. Makhorole
340	Ombudsman	Recurrent	24-Jan-24	11:30 - 12:30	Ms. L. Moremoholo
313	Public Works and Transport	Revenue, Development and Recurrent	24-Jan-24	14:30 - 15:30	Mr. L. Sepetla
339	Senate	Development and Recurrent	24-Jan-24	15:30 - 16:30	Mr. L. Sepetla
301	Agriculture, Food Security and Nutrition	Revenue, Development and Recurrent	25-Jan-24	09:00 - 10:30	Mrs M. Malefane
306	Gender, Youth, and Social Development	Revenue, Development and Recurrent	25-Jan-24	10:30 - 11:30	Ms M. Mokhorole
312	Foreign Affairs and International Relations	Development and Recurrent	25-Jan-24	11:30 - 12:30	Mr M. Seeiso
311	Directorate of Corruption and Economic Offences	Recurrent	25-Jan-24	14:30 - 15:30	Ms L. Moremoholo
318	Independent Electoral Commission	Recurrent	25-Jan-24	15:30 - 16:30	Ms. L. Moremoholo
302	Health	Revenue, Development and Recurrent	26-Jan-24	09:00 - 10:30	Ms K. Mokhahla
309	Prime Minister's Office	Recurrent	26-Jan-24	10:30 - 11:30	Ms K. Mokhahla
310	Information, Communications, Technology and Innovation	Revenue, Development and Recurrent	26-Jan-24	11:30 - 12:30	Mr. N. Ntaote
304	Finance and Development Planning	Revenue, Development and Recurrent	26-Jan-24	14:30 - 15:30	Ms M. Molejane
337	Defence	Revenue and Recurrent	26-Jan-24	15:30 - 16:30	Mrs. M. Mosito
335	National Security Services	Development and Recurrent	29-Jan-24	09:00 - 10:00	Mrs. M. Mosito
341	Energy	Revenue, Development and Recurrent	29-Jan-24	10:00 - 11:30	Mrs. M. Kalebe
315	Natural Resources	Revenue, Development and Recurrent	29-Jan-24	11:30 - 13:00	Mrs. M. Kalebe