



MINISTRY OF FINANCE
AND DEVELOPMENT PLANNING

REPUBLIC OF LIBERIA

MEDIUM TERM EXPENDITURE FRAMEWORK

BUDGETING MANUAL

FOR THE

GOVERNMENT OF LIBERIA

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ACRONYMS/ABBREVIATIONS

AfT	Agenda for Transformation
BAN	Budget Analytical Note
BCC	Budget Call Circular
BFP	Budget Framework Paper
BOP	Budget Options Paper
BPN	Budget Policy Note
BWG	Budget Working Group
CMU	Cash Management Unit
CoA	Chart of Accounts
DBA	Devolved Budget Analyst
DBDP	Department of Budget and Development Planning
DEM	Department of Economic Management
DMEM	Deputy Minister for Economic Management
DFA	Department of Fiscal Affairs
DP	Development Partner
GFS	Government Finance Statistics
GoL	Government of Liberia
IFMIS	Integrated Financial Management Information System
KPI	Key Performance Indicator
M&E	Monitoring and Evaluation
MFDP	Ministry of Finance and Development Planning
MTEF	Medium Term Expenditure Framework
MTFF	Medium Term Fiscal Framework
NBC	National Budget Committee
NPS	National Project System
OBI	Open Budget Initiative
PETS	Public Expenditure Tracking Survey
PFM	Public Finance Management
PIU	Public Investment Unit
PSIP	Public Sector Investment Plan
SE	Spending Entity
SWG	Sector Working Group
YTD	Year-to-date

FOREWORD

The Public Financial Management Act of 2009 represents the legal framework for reforming the institutions and processes involved in the financial and economic governance of Liberia. The law and all the changes it envisages are aimed at achieving sustainable and inclusive growth and development for improved quality of life for the citizenry. In this context, the ongoing public financial management (PFM) reforms are critical for ensuring that scarce resources are efficiently allocated and utilized through the national budget process.

Section 8.1 of the PFM Law of 2009 and its implementing regulations require that the national budget be prepared “in the context of a medium term fiscal framework for the purposes of achieving national objectives over a multi-year period”. This *Medium Term Expenditure Framework Manual* details the processes and sub-processes, institutional responsibilities, and relevant authorities for implementing that mandate.

The *Medium Term Expenditure Framework (MTEF)* has been identified as the most effective budgeting system that will enable the Government of Liberia to not only sustain the reform in PFM, but to also ensure that the acquisition and use of public resources are done in a more systematic and programmatic manner. By making the budget management process more strategic and performance oriented and linking expenditures to plans, the MTEF budget process enunciates the link between expenditures and outputs and between outputs and objectives. These features are either non-existent or are weakly and vaguely defined in our traditional budget process, which places more emphasis on monitoring inputs at the expense of Accountability for outputs and objectives.

As the MTEF process anticipates potential resource availability over the medium term, it engenders fiscal discipline through resource limitation consciousness and the imperative for *strategic reprioritization* within which spending entities are to contain their expenditures.

The MTEF, therefore, aims to strengthen the linkages among expenditures, outputs, objectives and goals consistent with overall fiscal discipline in, among others, the following ways:

- Supporting spending entities in to adopt a medium-term approach in formulating their annual and multi-year plans and strategy documents
- Making projections for resources available to spending entities over the medium term;
- Establishing a logical framework that provides direct linkages between different national goals, objectives, plans and their respective outputs
- Providing a framework for the prioritization of competing objectives
- Supporting budget preparation of spending entities’ budget demands based on medium-term costing methodologies
- Identifying opportunities for savings and reprioritization within a constrained resource envelope to accommodate additional interventions
- Linking expenditures to achievements against performance indicators and identifying unit costs under specific outputs

Our experience in the budget process over time, most especially in recent fiscal years, has shown that this performance-based, output-oriented, and strategic financial programming cannot be realized in the limited space of one fiscal year. The Ministry of Finance & Development Planning has therefore prepared these guidelines to aid the budget development process in all spending entities (ministries, agencies, commissions and branches of government). They provide the requisite tools – illustrations, formats, templates, and required inputs by all stakeholders – for developing a multi-year expenditure plans that are within revenue ceilings and linked to national priorities.

I therefore recommend this *Medium Term Expenditure Framework Manual* as the primary budget guidelines and preferred methodology to be followed for preparing the annual and medium term expenditure estimates of all spending entities.

Amara Konneh
Minister of Finance and Development Planning

February 2015

INTRODUCTION

The Ministry of Finance and Development Planning (MFDP) has developed this *Medium Term Expenditure Framework (MTEF) Manual* to guide public officials and public financial management (PFM) practitioners in preparing their plans and budgets as part of the MTEF process. These guidelines are based on the content of the Public Financial Management Act and Regulations and incorporate lessons learned from the first two years of implementing the MTEF in Liberia. The MTEF Manual should serve as a reference for all stakeholders throughout the budget process.

The specific objectives of the manual are:

- 1. Provide an overview of the Medium Term Expenditure Framework.** This will show key concepts and links to the PFM Act and Regulations;
- 2. Show the rationale and the procedures for each stage of the budget cycle** (preparation, execution and reporting), and the key outputs required;
- 3. Demonstrate the tools and templates** required to achieve outputs with practical guidance; and
- 4. Highlight inputs required** from different stakeholders in the budget cycle.

The MTEF Manual has four sections:

- Section 1: Overview of the Medium Term Expenditure Framework
- Section 2: Budget Preparation
- Section 3: Budget Execution
- Section 4: Budget Reporting

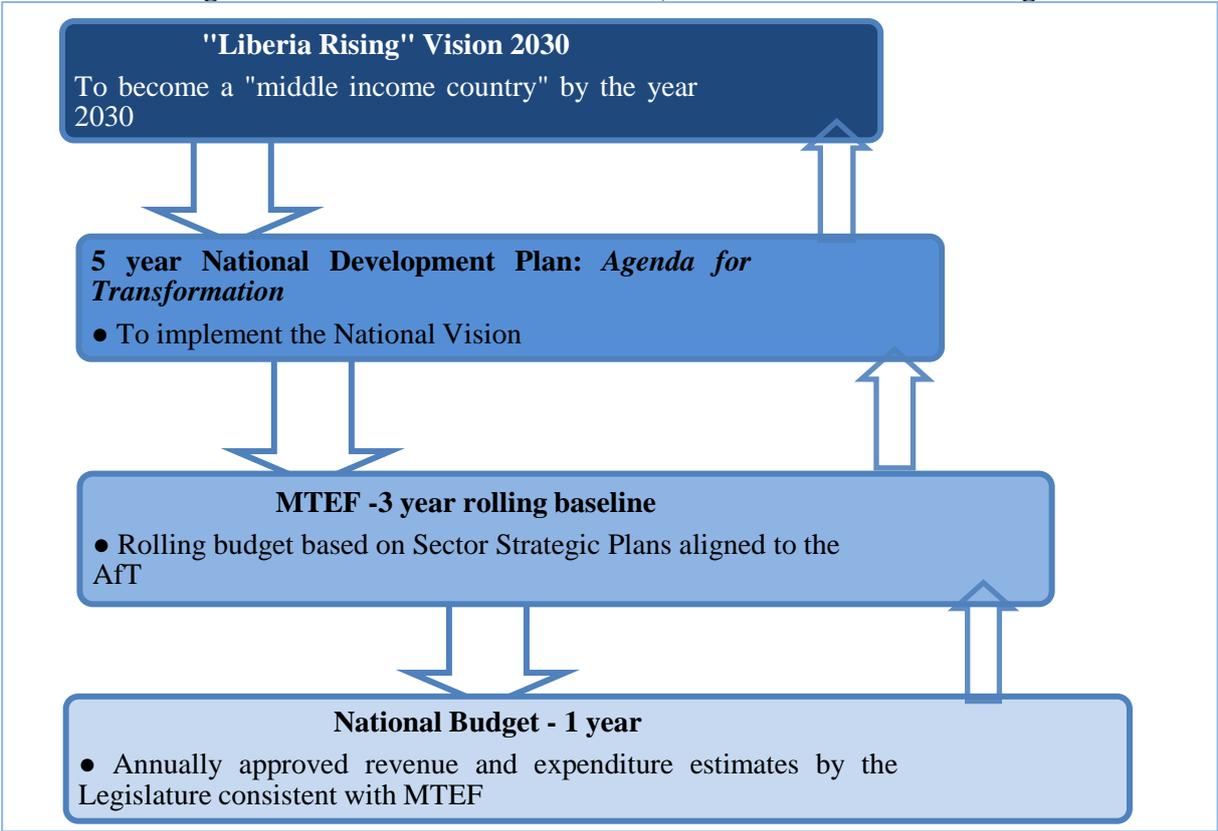
SECTION 1: OVERVIEW OF THE MEDIUM TERM EXPENDITURE FRAMEWORK

1.1 Characteristics of a Medium Term Expenditure Framework

An MTEF is a budgeting tool designed to achieve the optimal social and economic outcomes within the resources available. The MTEF provides a link between the National Vision (Vision 2030), the five year national development plan (the Agenda for Transformation (AfT)), the medium term three-year rolling budget and the annual budgeting cycle. There are three major objectives of an MTEF:

- Allocating resources in line with national priorities
- Ensuring fiscal discipline by spending what the public sector can afford over the medium term, and
- Ensuring resources are used as efficiently as possible.

Figure 1 The links between the AfT, MTEF and National Budget



1.1.1 MTEF: Improving the Policy Focus of the Budget

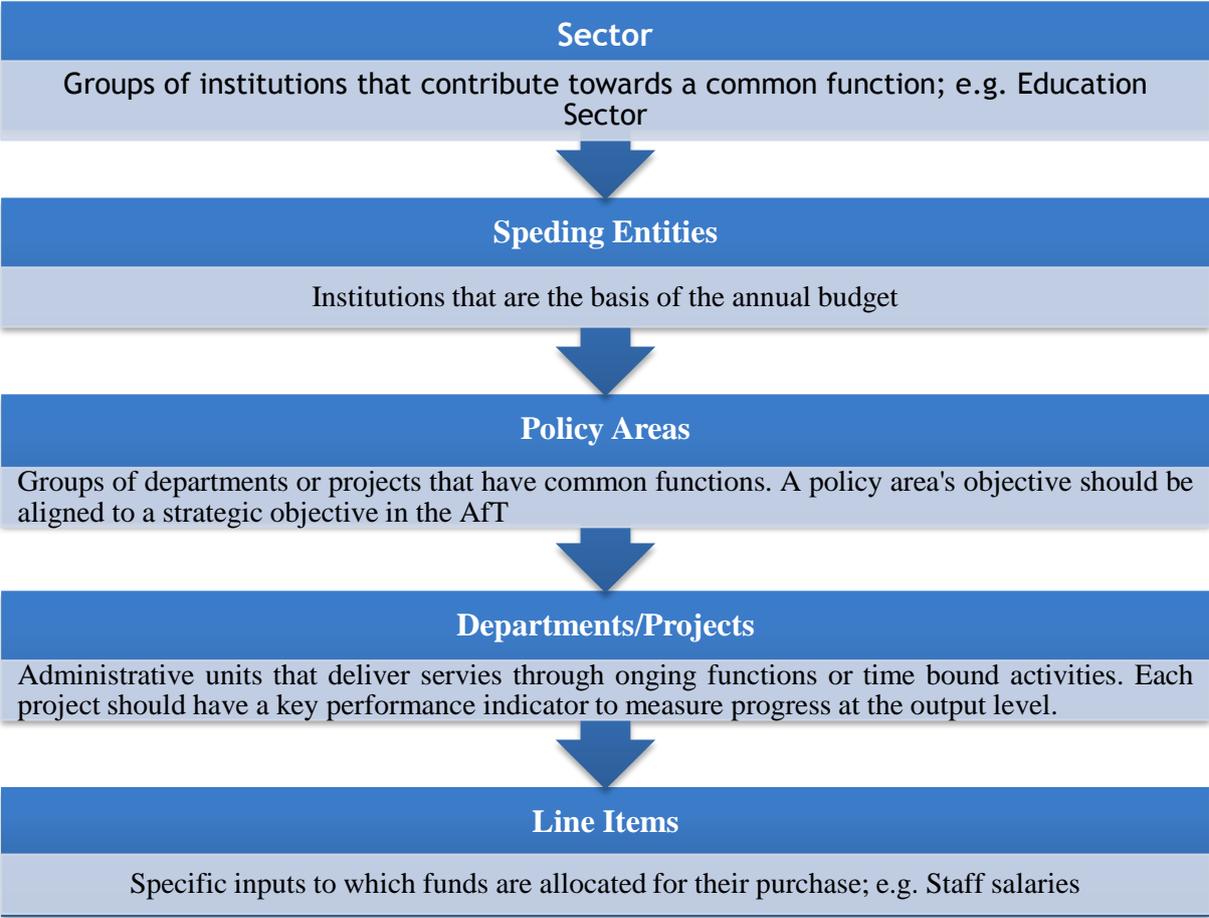
The Agenda for Transformation is the National Development Plan, which provides the overall roadmap for Liberia’s medium term economic growth and development strategy. This has a five-year horizon. There are five pillars in the Agenda for Transformation:

- i. Peace, Security and the Rule of Law
- ii. Economic Transformation
- iii. Human Development
- iv. Governance and Public Institutions and
- v. Cross-cutting Issues

Within each of the pillars there are sectors. By definition, sectors group together ministries, agencies and commissions that have a common function. For example, the Ministry of Health and Social Welfare has been grouped with other health institutions, such as hospitals and health clinics to be part of an overall health sector. Each sector has its own goals, objectives and key deliverables. In the case of the health sector the goal is “to improve the health & social welfare status of the population of Liberia on an equitable basis.” In total the AfT has 24 sectors. Concurrently, the sectors in the MTEF process are based on the institutional framework of government ministries and agencies. To harmonize the planning process, the 24 AfT sectors have now been aligned to the 11 budget sectors. A full list of the current alignment is available in Annex 1.

The AfT also contains ‘strategic objectives,’ which are medium term outcomes that have been developed to address a constraint and contribute to a sector goal. To further strengthen the policy focus of the budget, the concept of ‘policy area’ has been introduced. A policy area groups together administrative departments that perform common functions. Each policy area should have a ‘strategic objective,’ which is aligned to strategic objectives in the AfT. Policy areas are at the sub-ministry and agency level. A policy area is the same as an ‘expenditure program’. The budget structure and links to the AfT is captured below:

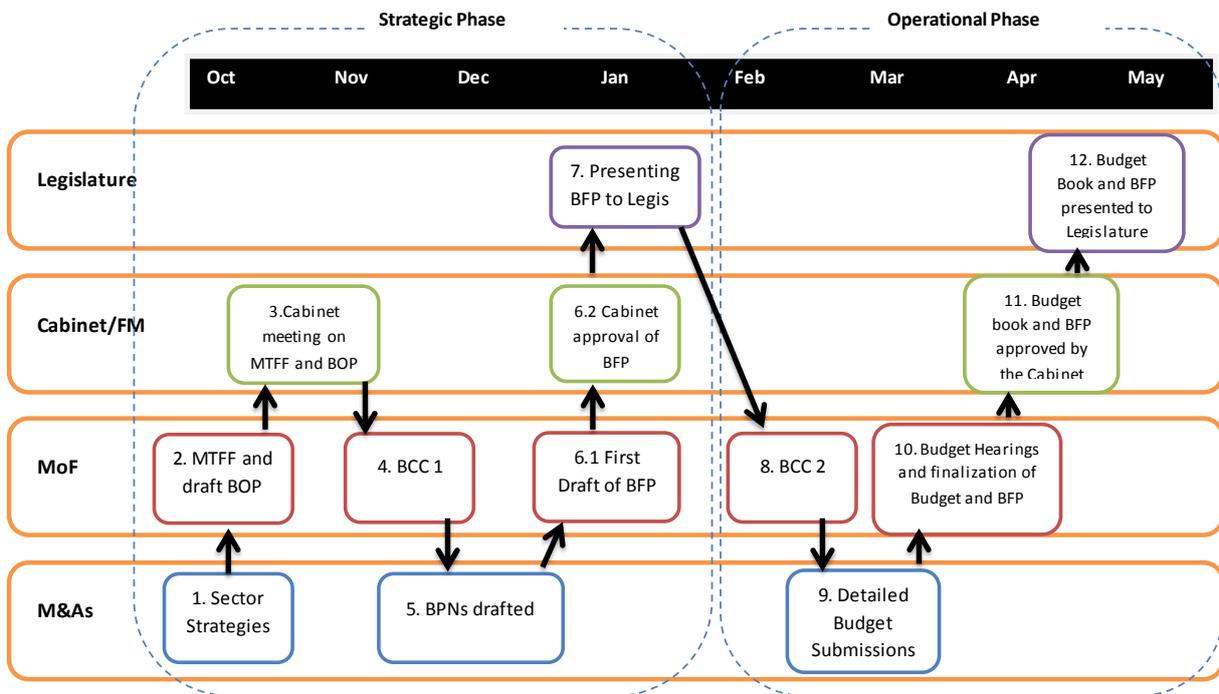
Figure 2 Structure of the Budget



1.1.2 Two- Phased Budget Process

To strengthen the link between national priorities and the budget the MTEF calls for two separate stages of the budget process: a strategic phase and an operational phase. This provides an opportunity to review priorities and strategies before detailed resource allocation is undertaken. For this process to work, the strategic phase needs to begin early enough in the budget cycle and budget performance and priorities need to be clearly articulated to illustrate the linkage to fiscal goals and policy objectives as illustrated below:

Figure 3 The two-phase budget process



The legal basis for the two-phased approach to budgeting comes from the Public Financial Management Law and Regulations.

Box 1 References to the Budget Calendar in the PFM Law

Section 11: Budget Preparation Cycle and Calendar

The budget preparation cycle shall consist of two phases, the first concentrating on the preparation of a budget framework paper and the budget circular, and the second concentrating on the preparation of the detailed annual budget *that addresses the policies and priorities set out in the budget framework paper.*

Section 8: Context and Structure of the Budget

The Minister shall oversee the preparation of the National Budget in the context of a medium-term fiscal framework for purposes of achieving national objectives over a multi-year period. The fiscal framework for the National Budget should be based on estimates for the fiscal year and for the two subsequent years, *which take into account the economic and development policies that are consistent with the Government’s declared medium-term economic and fiscal objectives.*

The MTEF has a three year rolling baseline. This means that revenue and expenditure must be planned over a three-year horizon¹ in line with the overall priorities of the AfT. Since spending entities (SEs) are informed of the resources that are likely to be available to them over a three-year period they are able to plan ahead.

Each year the medium term budget is “rolled forward” by deleting the previous budget year and adding an additional outer year. Expenditure planning for the outer years must continue to be in line with the overall priorities outlined in the AfT. An example of a three-year rolling budget is presented below:

Figure 4 Three-year rolling budget

Budget \ Data	2013/14	2014/15	2015/16	2016/17
2013/14 Budget	Budget	1 st outer yr	2 nd outer yr	
2014/15 Budget		Budget	1 st outer yr	2 nd outer yr

1.1.3 MTEF as an Integrated and Comprehensive Budget

The MTEF involves planning of recurrent (ongoing costs) and capital (development related expenditures) resources together. Spending entities can consider whether it is more efficient to spend limited resources on the operation of existing facilities or on new investments. The integrated approach also ensures that spending entities plan for the medium term operational costs that will arise from new investments. MFDP must ensure that the overall balance of recurrent and capital appropriations is in line with national priorities; that is, capital investment should not stall routine public sector operations.

The Government has a number of partners that contribute resources towards achieving the goals and objectives in the national development plan. For example, there are Development Partners (DPs) that provide significant resources, either through the budget itself via budget-support (such as the World Bank, the European Union and the African Development Bank), through aid mechanisms that use country systems but outside the national budget (such as pooled funds, trust funds, cash on delivery), or through projects which are implemented completely outside the budget process (the majority of support from development partners is delivered this way).

The MTEF approach involves bringing together all resources available to Government (from the Government’s consolidated fund; spending entities internally generated funds and donor support) for sectors to harmonize the allocation of these resources in line with national priorities. In order to plan and budget effectively it is important for the Government to have

¹For most countries in Africa the MTEF is planned over a three-year period. However, for some countries that have been implementing an MTEF for a longer time, the planning period can be extended to five years.

information on all the different contributions anticipated. For this reason, donor financing through different aid mechanisms must be aligned to the budget.

1.1.4 Results Focused and Participatory

During the strategic phase of the budget, spending entities and sector should agree on the objectives and performance targets they aim to achieve for the MTEF period, which come directly from the national development plan. This will enable stakeholders such as that Cabinet, the National Legislature and citizens to appreciate the services that will be delivered from planned public expenditures. It is important to ensure that the performance targets are measurable so progress can be tracked over time.

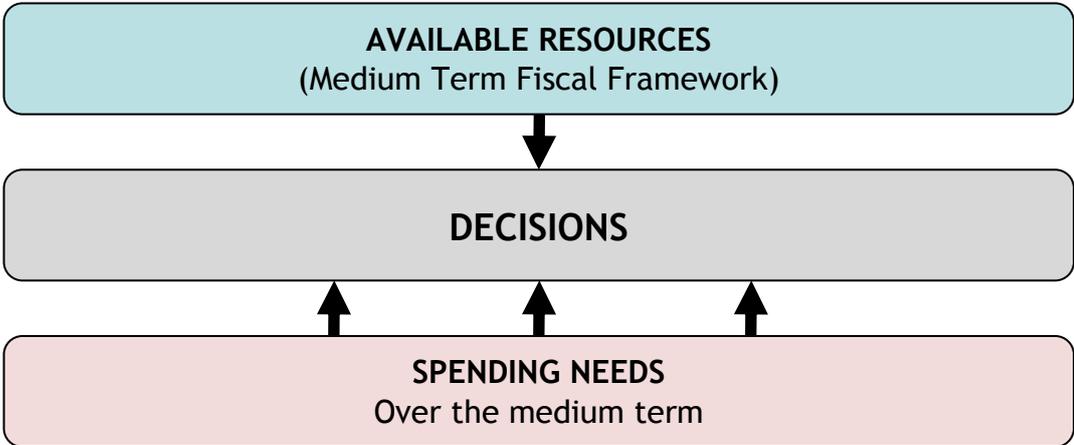
The MTEF approach provides more information on objectives and services delivered by spending entities and costs related to these services. Spending entities can be held accountable by the National Legislature, Cabinet, Ministry of Finance and Development Planning and citizens for the achievement of the objectives, the delivery of services and the efficiency of these efforts.

A range of stakeholders should be involved in the MTEF approach. This ranges from citizens being involved in the consultations leading to the formulation of the national development plan, spending entity officials involved in the costing and prioritization of activities, and budget hearings held by the National Budget Committee (NBC)² and the National Legislature. Ultimately decisions must be made on how scarce resources can be most efficiently and effectively allocated to deliver services.

1.2 MTEF – Reconciling Expenditure Needs with Resource Availability

An MTEF involves matching requirements of spending agencies to deliver services and resources available, through an iterative Top-down and Bottom-up process. This process is presented below:

Figure 5: Matching priorities with resources



²The National Budget Committee is a non-statutory, inter-agency committee that is responsible to carry out the budget hearings.

1.2.1 Top-Down

The Ministry of Finance and Development Planning estimates the total resources available over a three year period from different revenue sources. The President and Cabinet agree on how resources should be allocated among national priorities. A number of factors guide this decision making process:

- The total projected resource envelope
- Past performance by spending entities (financial and non-financial)
- Statutory obligations
- Policy priorities
- Sectors medium term costs of Projects

Budget ceilings are then communicated to all Spending entities in the Budget Call Circular to guide detailed budget preparation and impose increased discipline to the process.

1.2.1 Bottom-Up

Spending entities and sectors are required to develop policy notes and strategic plans (in reference to the AfT) and these must be cost. The anticipated benefits of this process are:

- There is a strategic basis for the budget, as spending entities and sectors have defined goals and objectives;
- To achieve s spending entity and sector goals and objectives both projects and recurrent costs must be identified;
- Projects and recurrent costs should be cost over a three year period. This involves ensuring there is an integrated approach to costing the budget;
- Planning for and costing donor funded activities to obtain a comprehensive picture of different revenue streams;
- Improving the classification and presentation of the budget so that the cost of achieving the planned outputs and objectives can be seen more clearly;
- Identifying and monitoring the projects and performance measures to meet the agreed objectives;
- To increase harmonization in the budget preparation through a participatory and consultative process.
- To ensure that the budget is Gender Responsive

Box 2 Gender responsive budgeting

Gender Responsive Budgeting is a budgeting practice targeted at ensuring that the National Budget helps achieve better welfare for marginalized groups as reflected by gender. It provides a platform for ensuring that Government policies and programs are in line with both national and International instruments for the promotion of gender equality. The Gender Responsive Budgeting incorporates gender analysis i.e. the potential impact of any policy or measure on the welfare of any marginalized group.

The rationale for gender responsive budgeting arises from the fact that national budgets impact various sections of the society differently through the pattern of resource allocation and priority accorded to competing sectors. Measuring the extent to which gender commitments are translated into budgetary commitments facilitates Accountability, transparency and participation of the community. Liberia is moving towards a more gender responsive budget and will aim to pilot the process in at least one sector from the FY2015/16 budget.

1.3 Institutional Framework for the MTEF

Since the MTEF requires a greater degree of sector coordination amongst key stakeholders, Sector Working Groups (SWGs) and Budget Committees should be established. These structures should be operational throughout the budget preparation, execution and reporting phases.

1.3.1 Budget Committees

The role of the Budget Committee is provided for in the Public Financial Management Regulations (section D.16). Each Head of government agency is required to establish a Budget Committee, which will be responsible for budget formulation, implementation, monitoring and evaluation.

Composition of Budget Committees:

- The head of government agency (chairperson)
- Heads of budget management centers or cost centers
- Devolved budget analyst (DBA) as forum facilitator
- Finance and Procurement Officers

Devolved Budget Analysts should support Budget Committees in undertaking their duties. A work plan for Budget Analysts and Budget Committees is set out below:

Table 1 Work plan for devolved budget analysts and Budget Committees

Department of Budget & Development Planning	Devolved Budget Analysts	Spending Entity Budget Committee	Time Frame
Budget Kick-off Workshop with spending entities and budget analysts	Provide guidance on Project Management System and project development process.	Prepare and submit strategic plans and project profiles to Budget Department.	October-November
Budget Call Circular 1 sent out requesting for Budget Policy Notes	Provide guidance on the budget calendar, budget call circular and templates for strategic budget preparation including preparation of BPNs	Prepare Budget Policy Notes and details of revenue collection activities (where applicable)	December-January
Training/orientation for DBAs on budget preparation templates and submission processes for budget committees in response to Budget Call Circular 2 Provide guidance on agenda of budget hearings.	Provide guidance on budget call circular and templates for operational phase of budget preparation including detailed budgets, spending plans, procurement plans, and work plans for both recurrent and project budgets	Submit and defend Detailed budget submissions, work plans, and cash plans based on intra spending entity decision making by the budget committee.	February-March
	Working with Budget Committees on budget revisions	Budget revisions following MFDP budget hearings.	April
	Assisting Budget Committees in preparing draft budget for MFDP submission	Prepare draft budget for MFDP submission (signed off by the budget committee and the Minister).	April
Finalize the National Budget based on inputs from spending entities and legislative adjustments	Supporting Budget Committees in making adjustments based on Legislative budget hearings	Adjustments based on Legislative budget hearings and update of work plans and spending plans.	May-June
Training on budget execution processes for DBDP analysts, DBAs and spending entities.	Familiarizing the budget committee with execution guidance.	Revisions to work plans and spending plans based on Q1 (July), Q2 (Sept), Q3 (Jan), and Q4 (March) cash availability.	July/Sept/Jan/Mar
Training on budget reporting processes for DBDP analysts, DBAs and spending entities	Familiarizing the budget committee on reporting requirements.	End-year budget outputs submitted to MFDP for annual budget performance report.	July-Sept

1.3.2 Sector Working Groups

To facilitate sector level coordination around the budget cycle, Sector Working Groups must be constituted.

Composition of Sector Working Groups:

- **Chair:** The Minister for the lead Government Agency, e.g. Ministry of Education for the Education Sector. The Minister should be supported by Deputy Ministers and technical staff.
- **Co-Chair:** A lead development partner (DP) involved in the sector. Preference will be given to donors that provide budget support.
- **Secretariat:** To be provided by the DBAs and planning Units in spending entities who will guide the SWG; assist the Chair to convene the SWGs and record the Minutes
- **Ministry of Finance and Development Planning:** The Sector Coordinators (DBDPDP/MFDPD) should provide support on key policy issues with regards to the budget and National Development Plan (AFT).

Civil Society: Key CSOs, NGO and Private sector representatives that significantly contribute to the sector.

Duties and Responsibilities of Sector Working Groups:

- Review, revise and approve the Sector Strategic Plans aligned to the AFT.
- Review, prioritize, and recommend sector projects to be proposed for funding by various spending entities within the sector.
- Review and harmonize Budget Policy Notes prepared by the Budget Committees of the spending entities in the sector.
- Compile sector budget proposals within the resource constraint for budget hearings.
- Consolidate work plans of the spending entities in the sector to produce quarterly work plans in line with the sector strategy.
- Review budget execution and prepare quarterly, bi-annual and annual sector performance reports to address bottlenecks and constraints.

1.3.3 Budget Working Group

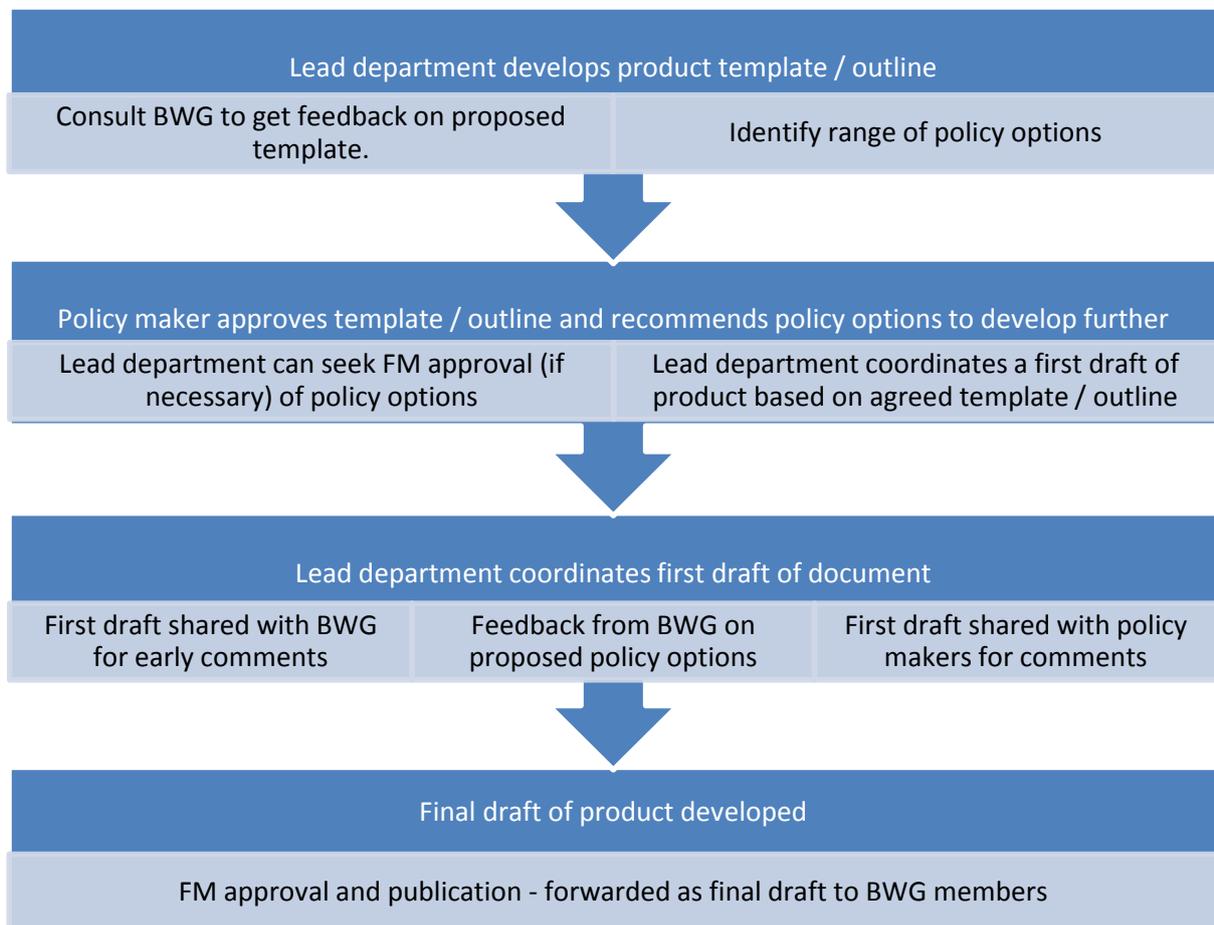
The purpose of the Budget Working Group (BWG) is to support the efforts of the Department of Budget and Development Planning (DBDP) to coordinate stakeholders and manage the budget preparation processes. The BWG comprises of senior technical officials from key departments in the Ministry of Finance and Development Planning. ANNEX 3 sets out the structure of the Budget Working Group.

The Budget Policy and Coordination Section within the DBDP are responsible to coordinate activities of the BWG and serves as its secretariat. The BWG meet regularly throughout the strategic and operational phases of the budget preparation process, or when necessary during other times of the year.

Functions of the Budget Working Group:

- Review the proposed budget calendar and familiarize all stakeholders on their roles, mandates and responsibilities
- Agree on collaboration arrangements, information sharing requirements in the preparation of the MTEF
- Follow-up and revise the timeframes for deliverables across the departments
- Work collaboratively to execute and monitor each budget preparation element of the budget calendar.
-

Figure 6: Budget Working Group’s interaction with policy makers



1.4 The MTEF and the Annual Budget Cycle

1.4.1 Budget Cycle

The budget cycle shows the different stages of the budget process that must be implemented concurrently. For example, whilst the budget is being prepared for the following year, the current year’s budget must still be concurrently executed. In the budget calendar, there are three main phases: budget preparation, budget execution and budget reporting.

Figure 7 The annual budget cycle



Table 1 below provides a summary of the budget cycle by quarter for the three phases of budget preparation, budget execution and reporting/accountability. Further detail on the preparation phase is set out in **Annex 3**. The MTEF Manual focuses on how the budget process should work for the MTEF to be effective. However, there will be reference to some of the current practices and what the risks are.

Whilst the MTEF has a three-year planning horizon, the national budget is executed and reported on an annual basis, from July 1st to June 30th. The legal basis for MTEF and the annual budget process is contained in the Public Financial Management Act 2009 and the Public Financial Management Regulations. These lay down more detailed procedures for the control and use of public funds. In total there are six stages in the budget cycle, which are presented below:

Table 2: The Budget Cycle

Phase	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Budget Preparation	<p>Review of previous fiscal year's spending to inform first budget ceilings (DBDP)</p> <p>Start preparation of the medium term fiscal framework (MFAU)</p> <p>Each sector undertakes a review of spending entities' previous year performance</p>	<p>Budget Call Circular 1 for the strategic phase of the budget (DBDP) Projects formulated with medium term costs (spending entities and Donors)</p> <p>Sector Working Groups decide on projects (spending entities, Donors) (Facilitated by DBDP)</p> <p>Budget Committees start work on drafting Budget Policy Notes(spending entities, DBAs)</p> <p>Projects selected within resource availability FM, DMBDP</p>	<p>(BFP) draft and Budget Call Circular 2for the operational phase disseminated (DBDP, MFAU)</p> <p>Operational Phase of the Budget Preparation (Line Item budgeting, work plans and spending plans)(spending entities)</p> <p>Budget Hearing Process (spending entities, DBDP and NBC)</p>	<p>Submission of detailed budget, President's Speech, Cabinet Presentation (DBDP) Review and approval of the Estimates by the Legislature</p> <p>Legislative revisions (LBO, DBDP)</p>
Budget Execution	<p>Spending plans should be submitted based on draft/final budget</p> <p>Q1 Allotment based on approved budget DBDP and Cash Management Unit (CMU) or 1/12th basis if National Budget is not approved by 1st July.</p>	<p>Revise Spending Plans based on changes in priorities(spending entities)</p> <p>Review the revised spending plan for Q2 based on revenue availability and submit (DBDP) + (CMU)</p>	<p>Revise Spending Plans based on Q2 allotment (Spending entities). Review the revised spending plan for Q3 and submit (DBDP) + (CMU) Supplementary Budget estimates prepared , submitted and approved, where necessary</p>	<p>Revise Spending Plans based on Supplementary Budget and/ or Q3 allotment (spending entities).</p> <p>Review the revised spending plan for Q4 and submit (DBDP) + (CMU)</p>
Budget Reporting/ Accountability	<p>Budget Performance Report from the previous fiscal year (spending entities and DBDP)</p>	<p>Submit Q1 budget performance and progress report to access Q2 allotment (spending entities)</p>	<p>Submit Q2 progress report to access Q3 allotment (spending entities)</p>	<p>Submit Q2 progress report to access Q3 allotment (spending entities)</p>

Phase	Quarter 1	Quarter 2	Quarter 3	Quarter 4
			Produce Semi-Annual Budget Performance Report (DBDP)	

SECTION 2: BUDGET PREPARATION

2.1 Rationale

The overall purpose of the budget preparation phase is to produce a National Budget which is policy focused and allocates scarce resources in the most efficient and effective way. There are two phases of the MTEF process:

- **Strategic phase:** the overall purpose is to work on policy – both fiscal policy and service delivery policy and priorities.
- **Operational phase:** the overall purpose is to develop detailed budgets for each spending entity based on agreed priorities during the strategic phase.

2.2 Strategic Phase - Outputs Required, Timeline and Responsibilities

The strategic phase of the budget culminates in the production of the Budget Framework Paper (BFP). This incorporates the overall budget strategy and policy priorities based on earlier consultations.

Table 3. The strategic phase of the Budget

	Activity	Deadline	Lead
1.	Revenue estimates (Medium Term Fiscal Framework), Project Projections and Spending Review	Quarter 2 October	MFDP: Department of Economic Management, Department of Budget & Development Planning, Liberia Revenue Authority (LRA); and Legislative Budget Office as observer
2.	Updating Sector Strategies	Quarter 2 October	MFDP: Department of Budget & Development Planning, Sector Working Groups and spending entities
3.	Budget Options Paper (BOP) reflecting sector strategies derived from BFP for Cabinet meeting and approval	Quarter 2 November	Department of Economic Management (DEM), Budget Working Group, Finance Minister/Cabinet
4.	Budget Call Circular 1 – guidance to Spending entities on preparing strategic budget submissions-BPNs	Quarter 2 November	DBDP
5.	Spending entities prepare Budget Policy Notes in line with guidance in Budget Call Circular 1	Quarter 2 December	Spending entities Budget Committees
6.	Cabinet approval of the first draft of Budget Framework Paper informed by Budget Policy Notes and Sector Strategies	Quarter 3 February	DEM, BWG, Department of Budget & Development Planning, Finance Minister/Cabinet
7.	Presentation to Legislature of the Budget Framework Paper	Quarter 3 February	Finance Minister/National Legislature

2.2.1 Spending Reviews

At the start of the budget preparation process there should be reviews of the performance of revenue and expenditures from the previous financial year. There are two types of reviews that can take place:

- Ministry of Finance & Development Planning Spending Review of Sectors
- Joint Sector Review with Government and Development Partners through Sector Working Groups.

The MFDP spending review should consider the following areas:

- **A review of financial performance** to see how appropriation compares with outturn; a review of major reallocations, especially to budget lines restricted by transfer laws of fiscal rules
- **A review of spending in key policy areas** which deliver priority service delivery functions
- **A review of projects** to assess which projects are coming to an end; counterpart funding requirements; possible areas of overlap between Government and Development Partner projects; and recurrent cost implications of projects.
- **Recurrent cost analysis:** review allocations for employee compensation and goods and services to ensure appropriate coverage; include recurrent cost implications for ended projects, and remove one-off items that do not need to be carried forward to the next fiscal year

The Joint Sector Review (JSR) with Government and Development Partners should set baseline in the initial year and subsequently consider progress against the sector's plans and objectives in the ensuing fiscal year. The review should also consider challenges, constraints, and outline ways of countering these challenges and constraints going forward. One key output from the JSR is documented information that can be used to update the sector strategic plans, which should be aligned to the national development plan. Further, the review should consider sector synergy, the degree of consistency between the plans in the budget and the outputs achieved from budget execution. The meetings of the Sector Working Groups should review strategies and cost estimates from each spending entity in the sector according to the implementation plan for developing sector strategic plans set out below.

2.2.2 Sector Strategic Plans

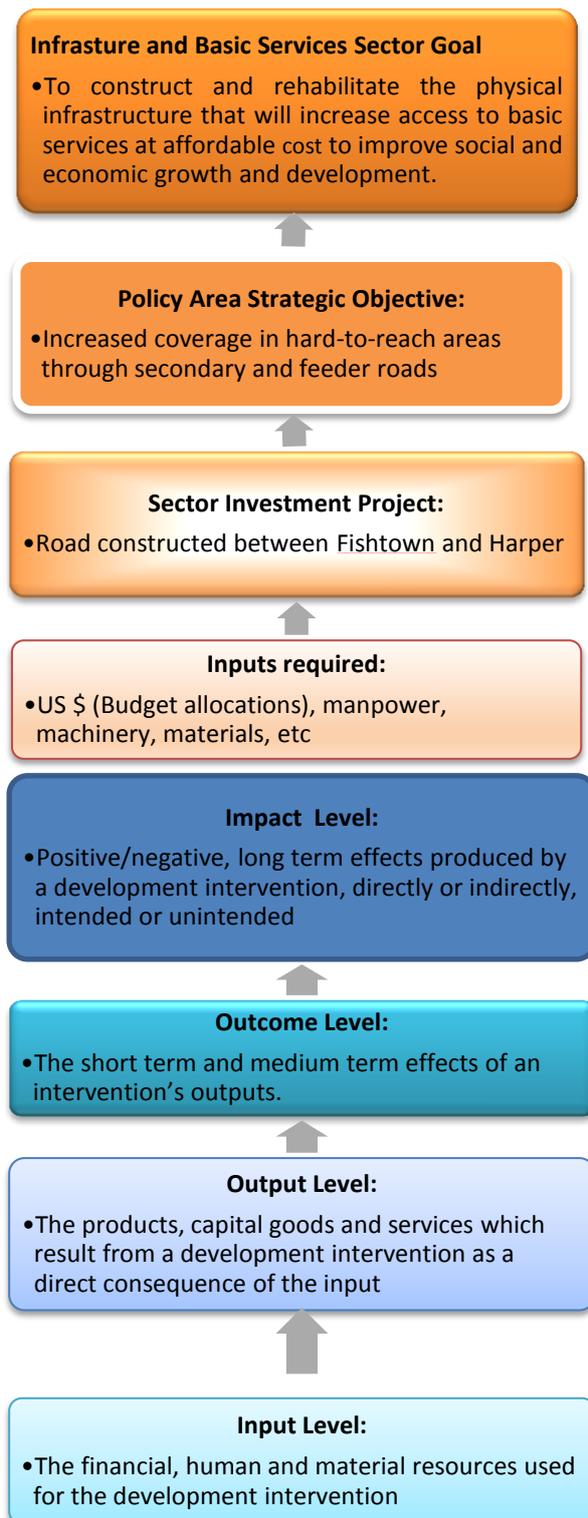
A sector strategic plan sets out the goals and objectives of the sector, ensuring that all stakeholders have a common vision for the sector's development. It also clarifies the roles of stakeholders and aims to promote coordination to avoid or reduce duplication of effort and promote synergy. Sector strategic plans should extract key priorities from the national development plan and provide a guide on how these priorities should be sequenced. It is critical to note that the process of elaborating a sector strategic plan is as important as the plan itself, as the SWG forum becomes a platform that promotes dialogue and other exchanges to enhance coordination within the sector. A template for a Sector Strategic Plan can be found in **Annex 4**.

Box 3. Definition of terms used in a strategic plan

- *Sector goal*: the higher-order objective to which a development intervention is intended to contribute at the sector level.
- *Strategic (development) objective*: intended impact contributing to physical, financial, institutional, social, environmental, or other benefits to a society, community or group of people via one or more development intervention.
- *Outcome*: the likely or achieved short term and medium term effects of an intervention's outputs.
- *Lead spending entity*: the ministry or agency within a sector with primary responsibility for delivering an intervention that will contribute to an outcome.
- *Indicator*: quantitative or qualitative factor or variable that provides a simple and reliable means to measure development, to reflect the changes connected to an intervention, or to help assess the performance of a development actor.
- *Baseline*: the present situation prior to a development intervention, against which progress can be assessed or comparisons made.
- *Target*: a performance objective defined as a value on an established performance indicator. A well-defined target is SMART: specific, measurable, achievable, realistic and time-bound.

The process of aligning projects to outcomes can also be illustrated through a results chain. **Figure 8** below shows an example from the Infrastructure and Basic Services Sector.

Figure 8: Typical results chain from the Infrastructure and Basic Services sector



Box 4 Guidance on performance indicators

- Indicators need to be developed at
 - the outcome level
 - the output level for projects
- Outcome level indicators should be derived from the Agenda for Transformation, and should apply at the sector level. All outcome indicators will come from the AFT M&E Framework developed by the Department of Budget and Development Planning agreed with lead spending entities.
- Project level indicators should be at the output level. These should all be quantifiable, county specific and show the number of intended male and female beneficiaries and agreed during project formulation

Inputs Required for the Sector Strategic Plan

Prior to developing a Sector Strategic Plan the following inputs are required from different stakeholders:

- **Sector Working Group Meeting:** the key stakeholders in the sector should meet to discuss the overall plan and strategy for the sector. This meeting should comprise of the Head of the Lead Government Entity (the Chair), the Lead Development Partner (the Co-Chair), DBDP Sector Coordinators and representatives from key Civil Society Organizations, NGOs and relevant private sector players. The objective of this meeting should be to agree on the sequencing of projects from the national development plan and which spending entity will take a lead for implementing each project and how the projects will be funded (GoL, Donor or Joint).

- **Department of Budget & Development Planning:** DBDP should focus additional effort to provide targeted individual support to key spending entities with specific responsibilities for delivering key sector objectives. In particular:
 1. Engage each entity separately through their budget committees
 2. Start looking at budget execution problems to develop a baseline. Develop a plan to sequence activities over the medium term given capacity constraints highlighting when donors will be pulling out of the sector
 3. Understand the implications for recurrent expenditure pressures.
 4. Undertake a detailed costing of programs, based on key costing assumptions
 5. Provide spending entities input into the Sector Strategic Plan

- **Agenda for Transformation:** each member of the Sector Working Group (Government Entities and Development Partners) should identify which portion they will take responsibility for, and use the document as a reference point.

Box 5 Checklist for assessing quality of a strategic plan

Section 1 Context for Information	
1.1	Are the correct spending entities listed for the sector?
1.2	Is the goal for the sector concise, relevant and in line with the functions of the sector?
1.3	Are the emerging challenges for the sector realistic for the upcoming fiscal year?
1.4	Are there policy measures or other actions mentioned to address the emerging challenges?
Section 2 Strategic Objectives	
2.1	Are the objectives concise and related to the core functions of the sector and are they of high priority to the sector?
2.2	Are the outcome indicators SMART? (specific, measurable, attainable, realistic and time-bound)
2.3	Do the activities mentioned under past performance achieve outputs for the sector? (i.e. do not just mention inputs, e.g. paid employees, bought vehicle, etc)
2.4	Do the activities mentioned under past performance help towards achieving the outcomes mentioned under the "expected outcomes" section and the AfT?
Section 3 Known Emerging Issues	
3.1	Do the "known emerging issues" mentioned appear realistic and a threat to the achievement of the outcomes for the sector?
3.2	Are remedial measures mentioned against each issue?

2.2.3 Medium Term Fiscal Framework

Medium Term Fiscal Framework (MTFF), informed by the Macroeconomic Outlook and Fiscal Policy and Economic Management Strategy, gives a three-year projection of revenue and expenditure, along with assumptions underlying the projections, capturing non-discretionary expenditure (i.e. the first calls on the budget), recurrent baseline and policy based priority expenditure. The Department of Economic Management in the MFDP is responsible for producing the Medium Term Fiscal Framework. This department works with other departments/units, including Fiscal Affairs Department and Liberia Revenue Authority to project a medium term resource envelope. During the strategic phase of the budget this is done twice. The first time is in October and this provides an early indication of the resource envelope and the priorities that can be funded. The Ministry of Finance & Development Planning uses the MTFF to develop its budget strategy. The Medium Term Fiscal Framework is then updated for the Budget Framework Paper. This is used to develop indicative budget ceilings which are communicated to sectors for the operational phase of the budget. The Medium Term Fiscal Framework is informed by the Macroeconomic Outlook, Fiscal Policy and Economic Management Strategy.

2.2.4 Project Formulation

A project, in the context of medium-term budgetary planning and expenditure, is a type of temporary development intervention that should contribute to the attainment of a sector level outcome. All approved projects undertaken by the Government and development partners are included in the Public Sector Investment Plan (PSIP). A project must have a start date, an end date, a location, indicators to measure the progress and impact of the project and a target group or beneficiaries. Examples include the rehabilitation of the Mt. Coffee hydro power plant, the renovation of a hospital, and the introduction of a more productive type of crop.

Box 6: Project development cycle

Stages outlined below are all prepared through the National Project System (NPS); Liberia's project development system. The NPS is equipped with templates for the stages in the project development cycle.

1. **Concept** – Spending entities are anticipated to be the initiators of project concepts; this can take place throughout the year. The project concept may have resulted from decisions of a Sector Working Group. The Planning Division of the DBDP will review the concept for consistency with the Agenda for Transformation (AfT). PIU may ask spending entities to conduct pre-feasibility study, if the project concept is approved.

2. **Pre-feasibility** – Spending entities conduct a pre-feasibility study based on secondary sources. This is assessed by PIU and is accepted or rejected. If rejected, (either because data is adjudged to be insufficient or inaccurate) the spending entity may be asked to resubmit. If accepted, spending entities will be authorized to proceed with the conduct of a feasibility study, if necessary and PIU will then advise the Budget Division to approve allotment for feasibility study.

3. **Feasibility Study** – Spending entities conduct feasibility study (either internally or outsource). This is submitted to PIU (through the National Project System – Feasibility Study template) for review. If approved (i.e. assessed as viable), spending entities will be advised to proceed with the design of the project.

4. **Design/redesign** - Spending entities design and submit the project proposal to the PIU using the NPS with necessary supporting documents. The NPS gathers comprehensive project information including: project case-data; detailed description of project and its justification (including expected social and economic impacts); project milestone schedule, procurement plan, risk mitigation plan, project budget using the Chart of Account classification and spending plan. The PIU reviews the information and may send it back to the spending entities based on legislative amendments.

5. **Decision Point – Once accepted by PIU**, a recommendation is made for approval to the **National Budget Committee** (NBC) to determine which projects should be included in the MTEF budget.

6. **Detailed costing as part of the spending entities' Budget Submission.** During the Operational Phase of budget preparation, spending entities should provide breakdowns of the approved PSIP projects. As part of their recurrent costs analysis, budget analysts must ensure that spending entities carefully determine well in advance the portion of the PSIP projects which have recurrent implications and include them in their recurrent estimates.

7. **Budget** – The list of PIU approved projects is transmitted to the Budget Division for consideration in the draft budget. Projects approved for funding in the Budget will be specified in the Budget Framework Paper and Budget Call Circular. Where there are funding gaps for projects, DPs (external sources) may be sought to fill the gaps.

Projects should be submitted throughout the year for vetting by the Public Investment Unit (PIU). However, PIU will set a deadline for projects to be considered for funding in the next fiscal year, and new projects submitted to the PIU after the deadline would be considered for funding in the second fiscal year of the MTEF. This deadline will be communicated by PIU to the spending entities. Feasibility studies may be commissioned by the PIU and executed by the spending entity or an external agency and the findings therefrom will be verified by the PIU. This is to ensure that the project's appropriation request is based on realistic cost assumptions.

In case there is contingent revenue (from sources that are not guaranteed), it should be tied to specific projects³ as part of government's risk management strategy, which will only be executed if the revenue is realized. If a project is approved with both core and contingent funding, work plans and spending plans should be submitted for both the core and the contingent budgets **separately**. This is to enable the MFDP reconcile core and contingent cash requirements and to help spending entities manage risks around the delivery of the contingent portion of their project.

Development Partners' funded projects will also be included in the Public Sector Investment Plan. It is important for these contributions to be included to ensure that the budget is comprehensive, which provides a more informed basis for decision making. The types of decisions this may influence include:

- Whether GoL should continue funding a project for which donor funding is coming to an end
- Whether GoL funding should target sectors that receive relatively less donor support
- Whether GoL should negotiate with donors on which priority projects are to be funded; this will provide a coordinated mechanism for delivering support

Inputs by stakeholders

Before submitting project information into the National Project System (NPS), the following inputs are required from various stakeholders:

- **The Budget Committee and the Sector Working Group** should approve that this is really a priority sector project that should be put forward for funding. If it is a sector level project, all important stakeholders should be coordinated at the project design stage
- **Budget Committee of each spending entity** should have available information on projects costs, including unit costs. These costs should be consistent with a common pricing framework (which will be made available by the MFDP). This should be used to calculate costs and to ensure value for money
- **Head of the Lead Spending Entity** for the project should sign this off. The final project selection may involve the NBC or the President
-

Project Appraisal

A summary of some of the criteria used to appraise projects is below:

The project must be linked to the sector goals and objectives. A high scoring project will directly help to meet the sector goals and objectives, aligned to the National Development Plan. Demonstrating this link will show the intended effect or impact of the project and will form a basis for measuring performance. This is essential to achieve the objectives of the National Development Plan.

- **Core Government functions.** Government should only provide services or undertake projects that are related to their core functions and outsource those that it cannot deliver at an optimal level to the private sector
- **Cost-benefit analysis.** This will be undertaken to compare a detailed, realistic estimation of the total cost of the project, with an estimated total value of the benefits that the project will deliver

³Whether a project is tied to contingent revenue is determined by the prioritization of projects by the NBC and or the Cabinet.

- **An Environmental Impact Assessment** can inform the cost-benefit analysis by measuring the impact of the project on the environment
- **Synergy with development partner financing.** Development partners can agree to fund a project but may require GoL to provide counterpart funding
- **Readiness to execute the project.** This will look at whether feasibility studies have been completed, and if there is evidence of a procurement plan, or the current status of the procurement process.

Box 7 Observations on project costing

During the budget preparation process, it was observed that there were large discrepancies in unit costs by different agencies. This observation highlights the need to promote sector coordination and identification of standard unit costs based on acceptable costs of inputs to ensure value for money in Government spending.

Box 8: Checklist for assessing the quality of project proposals

Project readiness	Is the project aligned to the National Development Plan?
	Is the project ongoing?
	Has there been a project assessment / feasibility study?
	Is there a dedicated supervisor for the project?
Scope	Is this a routine function covered by the recurrent budget?
	Is there a start and end date?
	Is the time period realistic?
	Is it primarily a government function to deliver this project?
Costs and Sustainability	Is there a legal agreement requiring a GoL contribution
	Are the unit costs of the service delivery point within an acceptable range?
	Is there any impact on recurrent costs after project ends?
	What are the levels of administrative costs in the project?
	If it is a capital project, have relocation costs been factored?
Economic impact	Does project have revenue generation potential?
	Will the project create jobs? (Non-GoL payroll)?
Social impact	Number of counties covered by project (geographic distribution)
	Does project target include disadvantaged groups (gender sensitivity)?
	Will the project cause population displacement?
Environmental Impact	Will the project have any significant positive/negative impact on the environment?
Sector objectives	A full list of the sector objectives is available in section 2 of the template found in Annex 4.

2.2.5 Budget Options Paper

Budget Options Paper (BOP) is a strategic document that is produced early on in the strategic phase of the budget process to guide the fiscal policy discussions and inform the Budget Framework Paper later in the fiscal year. BOP outlines the same information as a BFP: gives a brief overview of the previous year's budget, as well as revenue projections, summary of the MTFP and presents options to guide the overall strategy of the budget. BOP should guide the policymakers early on in the budget process, especially the Cabinet, to take strategic decisions (e.g. instituting a hiring freeze, or taking measures to mitigate the impact of shocks on the economy, etc.) about the upcoming Budget.

2.2.6 Budget Call Circular 1

The Budget Call Circular 1 is prepared by the Department of Budget & Development Planning and provides information to initiate a consultative process within the spending entities, supported by a Budget Committee, to produce a Budget Policy Note (BPN).

Outline of a Budget Call Circular 1:

1. Background on the macro-fiscal outlook and economic assumptions used to derive the fiscal framework
2. Indicative medium term fiscal forecast
3. Government priorities, including new government policies and programs
4. Indicative Budget ceilings for annual budget and medium-term for sector/ spending entity and an explanation on how the ceilings were derived
5. Policy guidance on efficiency measures of public spending.
6. Costing of on-going projects and activities as well as costing of new projects
7. Detailed instructions for completion of the Budget Policy Note
8. Calendar of Annual Budget Activities.
9. Sector Strategic Plans

Box 8: Preparing indicative budget ceilings

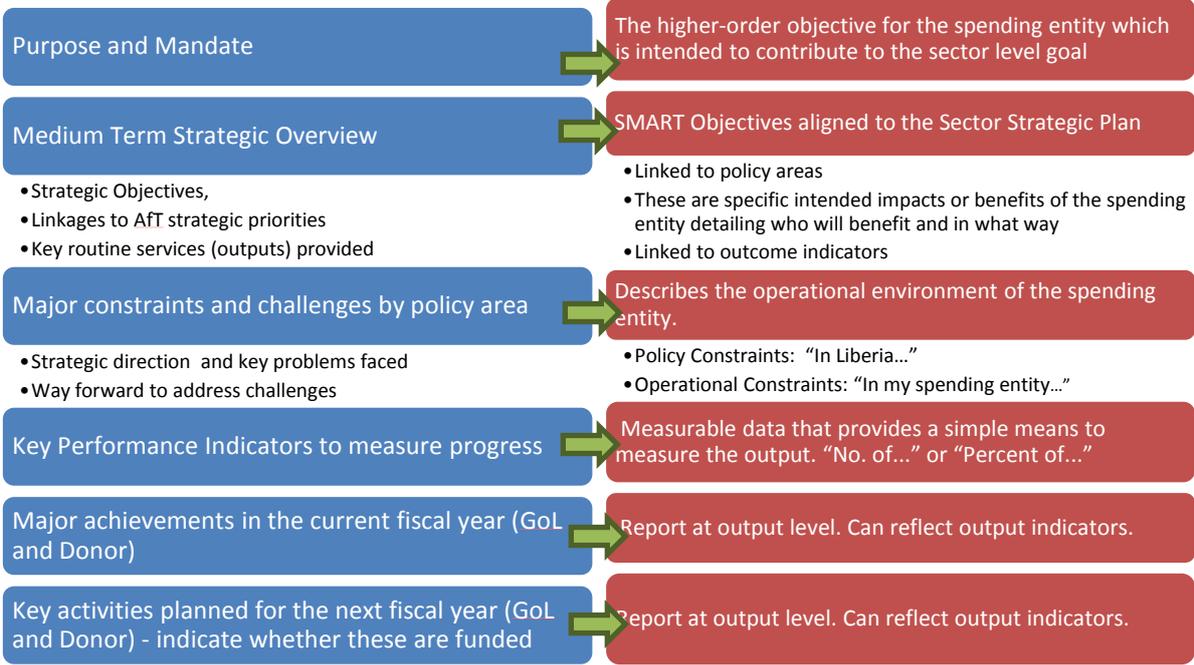
By communicating indicative budget ceilings to spending entities early on in the budget process, spending entities know what can be reasonably budgeted for. When the MFDP prepares indicative budget ceilings, the following steps need to be considered:

1. The medium term resource envelope
2. First claims on the national budget – such as debt repayments, and earmarked Social Development Funds;
3. Spending entities' recurrent costs – particularly basic funding requirements including personnel
4. Commitments for the work in progress on capital investments – particularly if there are existing contractual obligations
5. New policy initiatives, e.g. a new development partner funded project which requires counterpart funding.
6. The residual from the resource envelope is used for the sector PSIP ceiling. The MFDP and Cabinet make a decision on how this should be allocated in line with policy priorities and considering financing from development partners.

2.2.7 Budget Policy Note

Spending entities’ Budget Policy Notes introduce a bottom up process in the strategic phase of Budget Preparation and can help strengthen the alignment and delivery of the National Development Plan through the Budget. BPNs articulate budget strategy, past performance and spending needs at the policy area level within spending entities.

Figure 9: Structure of a Budget Policy Note



Box 9: Checklist for Assessing the Quality of BPNs

Strategic alignment:

- Is the BPN submission consistent with national development plan?
- Does the BPN cover all relative GoL priorities?
- Does the submission reflect Government investment priorities outlined in the BCC 1?

Budgetary check:

- Are proposed activities costed?
- Can all the planned activities be realistically funded within the indicative budget ceiling?
- Do the stated activities present a need for additional funding requests (i.e. are above the indicative budget ceiling)?
- Did the spending entity undertake measures to enhance efficiency i.e. cost savings?

Donor funding:

- Has the budget submission recognized all anticipated donor funded activities for the spending entity?
- Has duplication of donor funding activities been avoided?
- Are all counterpart fund commitments included in the Budget?

BPNs form the basis for discussions at the budget hearings and are the budget expenditure strategy component of the BFP.

Inputs by stakeholder

Before submitting the BPN, the following inputs are required from different stakeholders:

- **The Budget Committee** will develop the Budget Policy Note in line with the sector strategy highlighting what the spending entity plans to accomplish in the upcoming fiscal year.
- **Budget Committee** will certify that the BPN outputs and outcomes are realistic and achievable for the upcoming fiscal year and are in line with the indicative ceiling giving in BCC 1.
- **Head of the Lead Spending Entity** will certify the Budget Policy Note, to ensure the commitment of the spending entities to the outputs and outcomes stated.

2.2.8 Budget Framework Paper

Budget Framework Paper (BFP) sets out the fiscal policy. This is the final product of the strategic phase of the budget, and is used to guide the operational phase of the budget. The Budget Framework Paper is compiled by the Department of Economic Management, and brings together contributions from including the Department of Fiscal Affairs, Liberia Revenue Authority, Department of Budget & Development Planning and the Sector Working Groups. The BFP should also form the basis for discussion with the National Legislature, to consult them early on in the process on revenue and expenditure priorities. This type of early engagement should facilitate the timely passage of the budget. The BFP brings together into a single document three key elements of importance to the budget process: (i) an overview of the macro-economy; (ii) the medium-term fiscal framework; and (iii) medium-term spending plans and priorities.

The **first element**, overview of the macro-economy, provides an assessment of recent macroeconomic performance and a macroeconomic outlook for the coming years. The outlook helps make clear the economic assumptions underlying forecasts about the resource envelope, particularly tax and non-tax revenue, and provides context for choices about expenditure in the budget.

The **second element**, the MTEF, establishes the resource envelope available over the three-year period of the MTEF. This is designed to capture all sources of revenue (tax revenue, non-tax revenue and grants), any likely borrowing (both domestic and foreign) and changes in tax policies that may affect the resource envelope.

The MTEF also sets out the fiscal rules that the government has agreed to abide by and provides a top-down estimate of the amount of resources available to meet spending needs.

The fiscal framework is accompanied by an overview of fiscal risks, both on the expenditure and revenue sides. This can be used to prioritise expenditures/projects during the strategic and execution phases of the Budget, and to develop appropriate risk management and mitigation strategies.

The **third element** of the BFP, medium term spending plans and priorities, sets out the Government's policy priorities, broken down by sector, and explains how these will be reflected in the budget. This will include a presentation of projects that have been successfully vetted by PIU and that require funds from the Government or development partners. When

combined with the MTF, this helps to establish indicative budget ceilings to be used in the Budget Call Circular (BCC).

An annex to the BFP should list all the PSIP Projects approved for funding in the Budget, the implementing spending entity and the medium term project cost.

2.3. Operational Phase:

The operational phase of the budget translates the policies set out in the strategic phase into the detailed budget allocations. It culminates with the Final Approved National Budget. The timeframe, outputs required and responsibility are outlined below.

Table 10: Timetable for the operational phase of the Budget Calendar

Activity	Deadline	Lead
1. Budget Call Circular 2 – guidance to spending entities on preparing detailed budget submissions	Q3: February	DBDP
2. Spending entities prepare detailed Budgets in line with guidance in Budget Call Circular 2	Q3: March	Spending entities’ Budget Committees
3. Budget Hearings (Executive)	Q3: March	DBDP, Finance Minister, NBC and SEs
4. Draft Budget Book and final BFP prepared based on decisions from Budget Hearings	Q4: April	DBDP and DEM
5. Presentation of Draft Budget and BFP to Cabinet and the President	Q4: April	Deputy Minister DBDP, Finance Minister
6. Presentation of Draft Budget and BFP to the Legislature	Q4: 30 th April	Finance Minister, President

2.3.1 Budget Call Circular 2

The Budget Call Circular 2 is prepared by the DBDP each year and released after the draft BFP. It provides all of the instructions necessary to allow spending entities to prepare detailed budget proposals. These include:

- **Key policy and expenditure decisions from Cabinet upon discussion of the BFP**
- **Draft Budget ceilings for annual budget and indicative ceilings for the outer years**
- **Templates for budget submissions.** The BCC 2 will require each spending entity to submit a detailed budget for the budget year and project these estimates for the outer years. This is done for the recurrent and development budgets. Templates should include
 - Personnel costing template
 - Detailed recurrent Budget template with costing assumptions
 - Detailed project costing template

- Detailed recurrent additional funding requests with justifications and costing assumptions
 - Quarterly Work Plan
 - Monthly Spending Plan
- **Detailed instructions for completion of templates.** The medium term estimates should be comprehensive, developed collaboratively (involving all costs centers) within the spending entity (led by the Budget Committee) and documented using the templates provided with the BCC 2, to ensure that a standard process is followed.

Box 10: Checklist for assessing the quality of annual work plans and spending plans

- Is the quarterly projection for the recurrent budget and the project budget in line with the annual ceiling? (The proposed budget should be less than or equal to the ceiling)
- Are the quarterly planned activities in line with the policy area and project objectives?
- Do the planned activities look realistic and are they tied into the spending and procurement plans?
- Are the activities in line with seasonal variations, particularly for sectors such as agriculture and infrastructure?

Inputs by stakeholders

In response to the BCC 2, the following inputs are required from various stakeholders:

- **The Budget Committee** will work on developing detailed budgets, including additional funding requests, spending plans and work plans in line with the indicative ceiling provided and the Budget Policy Note
- **Budget Committee of each spending entity** will ensure that the detailed budget covers all the basic functional needs of the entity as well as develop objectives of the Budget Policy Note, Sector Strategy and the National Development Plan
- **Budget Analyst at MFDP** will ensure that all the necessary documentation has been received from the spending entity and has been consolidated
- **Sector Coordinators** will quality assure the documents and ensure that they are realistic and in line with the overall fiscal policy.
- **Head of the Spending Entity** will certify the detailed budgets and authorize them for submission

2.3.2 Executive Budget Hearings

Budget Hearings can help the MFDP achieve the following objectives in the Budget:

1. **Support the delivery of the Government’s expenditure policies** – as articulated in the BOP and BFP-by giving the spending entities an opportunity to exhaustively justify their budget proposals and in return receive sufficient clarification from the MFDP on the agreed priorities and the prevailing budget constraints.
2. **Eliminate the need for spending entities to seek Legislative intervention in the budget allocations** and therefore avoid any surprises in legislative hearings – the MFDP should be aware of all spending pressures from spending entities including those that are not selected for funding, and be prepared to justify all allocative decisions.

Each sector is given an opportunity to present their overall budget proposal and their Budget Policy Notes (BPNs) at a Budget Hearing to the NBC⁴. Some individual large spending entities may also be given a separate budget hearing. Prior to the hearing, Budget Analytical Notes (BANs) are prepared by the Department of Budget & Development Planning for each sector or each spending entity for which there is a scheduled hearing. These BANs are a review of the detailed budget submission and the Budget Policy Notes, and identify issues that the NBC can raise during the Budget Hearings (See Box 12) based on the instructions provided in the BCC 2. The hearings will question the expected outputs/outcomes of the spending entities as against their input requirements and their overall consistency with the National Development Plan. Many of the questions will be focused around the additional funding requests submitted by the spending entities which will be evaluated by the Sector supervisors and concerned directors (See Box 13).

During the Budget Hearings, the Sectors and/or spending entities should also be prepared to discuss and answer questions on their budget policy notes and detailed budgets. After the budget hearings, revisions may need to be made to budget proposals, including work plans, detailed budgets and spending plans as well as to the BPNs.

Inputs by stakeholders:

- **Pillar Directors** will evaluate the detailed budgets against the budget policy notes and the budget ceilings and prepare the BANs for the NBC
- **National Budget Committee** will conduct the budget hearings during the specified time and use the BANs to interrogate the proposed budgets.
- **Budget Committee at each spending entity** will brief the Head of the lead spending entity prior to the budget hearings on their detailed budgets, unit costs used and on expected outputs to be achieved by their spending entities in the upcoming budget year.
- **Head of the Lead Spending Entity** will present an overview of the detailed budget and the BPN and respond to issues raised by the NBC.

⁴The National Budget Committee should ideally comprise of the core members which include Ministry of Finance & Development Planning, Ministry of State, Civil Service Agency, and Public Procurement and Concessions Committee, and other Ministries and Agencies such as Liberia Anti-Corruption Commission, and General Services Agency

Box11: Budget Analytical Notes (BANs)

Pillar Directors and Assistant Directors will prepare a BAN for each sector to guide the agenda of the Budget hearings. The BAN should provide an analysis of the sector’s budget proposals to assist the National Budget Committee (NBC) in forming judgments around the alignment and value for money of spending entities budget proposals. The BAN should include the following:

- Summary of expenditure by main policy areas and disaggregated by recurrent and projects (including project costs and summary of recurrent budget submissions)
- Highlight and discuss issues on which decisions are required. In particular, the BAN should point out areas of possible duplication and propose how to streamline them
- An assessment of the appropriateness of ongoing policies and projects as well as the reasonableness of expenditure estimates
- Affordability of proposed additional recurrent line items and new projects within the proposed budget ceilings and alignment of proposals to GoL expenditure policies
- Annex with an outline of ongoing and new projects detailing the following: objective, alignment with National Development Plan, spending for the ensuing year’s budget and future commitments, donor funding, counterpart funding, government obligation, budget execution of previous year, and any emerging issues

Box 12: Checklist for evaluating requests for additional funding

Section 1	Recurrent Request
1.1	Are there justifications provided for the additional request? Are the justifications in line with the Budget Policy Note, objectives and outcomes?
1.2	Are the unit costs provided? Are the unit costs credible or realistic?
1.3	If a line is unfunded, is it critical to the overall objective or outcome (as stated in BPN) of the spending entity?
Section 2	PSIP Request
2.1	Is the project counterpart funded, sector project, or another national priority project?
2.2	Has the project been vetted and submitted by PIU for inclusion in the next budget?
2.3	Is the project currently a priority area (identified by the Cabinet, i.e. security, infrastructure, energy or an unfunded counterpart project or linked to the Agenda for Transformation in your sector)?
2.4	Is the justification credible and in line with the Budget Policy Note outcomes and objectives?
2.5	Has the project been broken down into specific line items? Do all the lines have unit costs provided? Do the unit costs look realistic? (do they match the MFDP unit cost index)

2.3.3 Coding and the Draft Budget

Once decisions have been made, the draft budget is compiled using the information submitted by the spending entities. For most budget lines in most spending entities, coding blocks would already be available as these lines are often used year after year to cover for basic expenditure of that spending entity. However, there will be some new budget lines added every year for either new recurrent expenditure items or new projects. For these, new coding blocks are required. Spending entities should not individually attempt to develop new coding blocks as the identification of new coding blocks will be coordinated by Integrated Financial Management Information System (IFMIS) Section within the Department of Fiscal Affairs (DFA). The structure of the Chart of Account Codes is given below (see Box 15).

Once all the amendments have been made to the draft budget following the budget hearings, this is presented to the President. After the President has reviewed and approved the draft budget, this is then submitted to the National Legislature.

Box13: Structure of the GoL Chart of Accounts

No	Segment	Description	No. of Digits	Format
1.	Agency	Ministry/Agency	3	XXX-XX-XX
		Department	2	
		Section	2	
		Total of digits	7	
2.	Budget Classification	Budget Classification	1	X
3.	Fund Type	Fund Type	2	XX
4.	Funding Source	Funding Source	3	XXX
5.	Project	Projects Name	4	XXXX-XX
		Project Components	2	
		Total No of digits	6	
6.	MTEF	Sector	2	XX-XX-XX
		Policy Area	2	
		Spare	2	
		Total No of digits	6	
7.	Function	1 st Level/Division	2	XX-X-X
		Group	1	
		Class	1	
		Total No of digits	4	
8.	Location	County	2	XX-XX
		District	2	
		Total No of digits	4	
9.	Economic Classification	Account Class	1	X-X-X-X-XX
		Item	1	
		Sub Item	1	
		Sub-Sub-Item	1	
		Sub-Sub-Sub-Item	2	
		Total No of digits	6	
		Total	39	

2.3.4 Budget Approval

As part of the scrutiny necessary for approving the Budget, the National Legislature also conducts budget hearings which are independent of the hearings conducted as part of the budget preparation process. At the discretion of the Legislature, spending entities, the Ministry of Finance & Development Planning, and members of the public are invited to attend and participate as and when required. During this stage there are a number of revisions based on dialogue between the Legislature, Executive and spending entities on the one hand, and between the Legislature and the public on the other. Any revisions proposed by the National Legislature are documented in a schedule which is also included in the budget document itself. Once the Legislature is satisfied with the revisions to the budget and the responses from these dialogues, the budget is approved. It is then submitted to the President for review, final approval and printing into hand bill, after which the Budget Act becomes law.

2.4 Open Budget Initiative and Citizen's Guide to the Budget

As part of Government's efforts to improve transparency and Accountability of public resources, the Open Budget Initiative (OBI) was launched in 2012. Activities under this initiative include dissemination of budget information to the public through an electronic billboard, MFDP website, mobile phones, holding community forums nationwide and publishing a Citizen's Guide to the Budget every year.

To ensure that the budget process is more collaborative and inclusive, the Citizen's Guide presents the budget information in an understandable, easy-to-read manner, incorporating summary charts, graphics and tables which would be of interest to the general public. A large part of the Guide focuses on presenting information, especially projects by counties. It is published a month after the approved Budget is published.

2.5. Supplementary Budget and Recast Budget

A supplementary budget is prepared when additional revenue is realized over the approved appropriation. During the fiscal year, the Approved Budget may be amended through supplementary budgets approved by the Legislature. The preparation, approval and execution of a supplementary budget are governed by the same rules applicable to the approval and execution of the National Budget.

Section 18 of the PFM Act states: "To ensure that the Legislature does not receive two different budgets at the same time for passage, the Minister shall ensure that, if necessary, all Supplementary Budgets are submitted to the Legislature by February 15 of the fiscal year to which the Supplementary Budget refers. The Legislature shall approve all such Supplementary Budgets before the presentation of the budget of the next fiscal year."

The Approved Budget may also be recast if anticipated revenues are not being realized. Government may resort to a strategy by reducing budgetary appropriations to conform to the decline in revenue, with the approval of the National Legislature.

SECTION 3: BUDGET EXECUTION

At the start of each fiscal year, budget execution takes center stage in the budget process. This is when strategic plans and priorities-set during the strategic phase and translated into budgetary allocations during the operational phase- must now be implemented.

3.1 Work Plan, Spending Plan and Procurement Plan

Spending entities are required to submit an outline of activities to be undertaken during the course of the fiscal year, segmented by quarters into a comprehensive plan covering all of the activities articulated in their BPNs and reflected in the approved Budget.

This comprehensive work plan must be supported by a corresponding spending plan covering detailed cost activities of the Work Plan and a procurement plans reflecting all procurable items in the spending plan, based on the draft budget. When the final budget is approved by the National Legislature, all spending entities are required to amend their initial spending and procurement plans to reflect any legislative changes. Specifically, section H.2(2) of the PFM Regulations states: “It is the responsibility of head of government agencies to submit to the Minister, within forty-five days of the commencement of the financial year, indicative cash flow requirements, broken down by month and by quarter, showing how they intend to spend their approved budgets”.;

The completion of a procurement plan has been integrated with the budget process. The procurement plan must be submitted to the Public Procurement and Concessions Committee, and once approved, be forwarded to the Department of Budget & Development Planning.

3.2 Spending Authorization

Following approval of the Budget, the President is required to issue a formal authorization to the Minister for the release of funds through the warrant process. Section E.3.1 (a), (b) & (c) of the PFM Regulations state:“(1)After Legislature has approved the National Budget Estimates, authority to (a) withdraw from the Consolidated Fund to meet expenditures approved in the National Budget or by the Appropriation Act shall be by a General Warrant issued by the President, authorising the Minister to execute the national budget and exercise oversight over the Consolidated Fund; (b) commit funds shall be conveyed in writing to line ministries and agencies by the issue of instructions relating to budgetary allotments signed by Deputy Minister of Budget; (c) The Deputy Minister of Expenditure and Debt Management shall be notified in writing of the budgetary allotments issued under sub-section (b) above”.

3.3 Allotments

Allotments are authorizations for spending entities to access their budget. The Department of Budget & Development Planning makes allotments ideally on a quarterly basis, based on the spending plans that the spending entities have submitted and cash availability. Once these allotments are issued (electronically for the spending entities that have access to IFMIS and manually for those that do not), the spending entities can request for release of funds from the Department of Fiscal Affairs.

Apart from regular allotments made by MFDP, spending entities may send in allotment requests for funding those activities that vary from their submitted spending plans. These requests are passed on to the concerned Directors and Sector Supervisors who do compliance

checks to see whether the requests are in line with the budget allocation and are not violating any of the fiscal rules for that year. Following the checks, they make a recommendation whether the allotment should be approved or not. The Deputy Minister for Budget and Development Planning will review the allotment request, the recommendation and make a decision. If the allotment is approved, it is passed to the concerned budget officer who enters it into the system. Spending entities with access to IFMIS can view their allotments on the system. For those that do not have access to IFMIS, the approval (or denial) of the allotment request is communicated to them by the sector supervisor.

Figure 10: Flow of Allotment Requests



3.4 Provisional Spending Authorization

If the budget is not approved by the National Legislature by 1st July, then the Department of Budget & Development Planning is authorized to make allotments for each month based on up to 1/12th of the previous year’s budget till the budget is approved (Section 17, PFM Law 2009).

Explicitly, section E.4 (sub sections 1, 2 & 3) of the PFM Regulations states: “(1) Where the Appropriation Bill is not approved before the first working day of the fiscal year, the Minister shall pursuant to section 17 of the Public Finance Management Act collect revenues and approve expenditures, in line with the proposed budget, up to one-twelfth (1/12) of the budget

of the previous year. (2) Monies withdrawn under sub-regulation (1) shall be for the purpose of meeting expenditure on Government programmes and activities in respect of the period expiring (a) one month from the beginning of the financial year; or (b) immediately before the approval of the National Budget, whichever is earlier. (3) Upon the issue of a General Warrant the authority conveyed by a Provisional Warrant mentioned in regulation E.3 (1a) above shall lapse, and all expenditure made under the Provisional Warrant shall be deemed to have been made under the authority of the Warrant.

3.3 Budgetary Transfers or Virements

Budgetary transfer or Virement is an authorized alteration in budget appropriation after the Legislature has approved the National Budget. Because the budget is a dynamic instrument, unforeseen changing circumstances may necessitate changes to budgetary appropriations after the budget is approved. Examples are the need to conduct a bi-election as the result of a vacancy created by the death of an elected official or the need to reallocate funds to address natural disasters such as the 2009 Army Worm crisis in Bong County and the 2014 Ebola outbreak in Liberia. Another example is an unanticipated withdrawal of donor support to an ongoing project during the fiscal year which would warrant the government's intervention to complete the project.

These budget reallocations or virements are permitted as long as they are approved by the Deputy Minister of Budget or for inter-ministry transfer, approved by the National Legislature. Reallocations are made with the caveat that they are all recorded and maintained with the Head of Spending Entity or the Accounting Officer and that there are sufficient funds available for the entity from which the funds are being transferred to cover its basic functions. The detailed guidelines are given in section E.8 (sub sections 1, 2(a-d, h) the PFM Regulations (See Box 16).

Box 14: Guidelines for budgetary transfers

The Deputy Minister for Budget and Development Planning may approve reallocation of appropriations to promote efficiency in government to support changes in program enacted by the National Legislature to take effect during the year, and to provide resources (s) he deems necessary for an agency to render essential basic services subject to the following rules”:

(a) No reallocation may be made from the budget of one government agency to the budget of another government agency, except to address national emergencies about which the President had notified the National Legislature;

(b) Notwithstanding (a) above, request for reallocation between government agencies may be approved up to a total for the year not exceeding twenty (20) percent of the appropriation for the agency from which the transfer is to be made. Any such transfer exceeding twenty (20) percent of a donor agency’s appropriation must meet the approval of the Minister and the head of the donor agency.

(c) No reallocation may be made from or into Personnel Expenditure from other major object of expenditure or between items within personnel expenditure without written approval of the Civil Service Agency.

(d) No reallocation may be made to increase amounts appropriated for Foreign Travel or Purchase of Vehicles

(h) Reallocation between one spending entity’s departments/programs or within that spending entity’s economic classifications may be often approved without limitations. However, any budgetary reallocation between departments or programs cannot be more than 10% of the budget (for the year) of the department or program from which the budget is being transferred. After a transfer is made, a reallocation warrant is issued. These reallocation warrants are recorded, numbered and presented to the National Legislature prior to the presentation of the next budget.

SECTION 4: BUDGET REPORTING

4.1 Reporting Requirements

As described in the overview section, an important characteristic of the MTEF process is to increase the results focus of the budget. By reporting on budget performance there is increased transparency on how public resources have been utilized to deliver services; this enhances Accountability.

According to Section C.3(6)(7) of the PFM Regulations, “Ministers of line ministries shall be responsible for conducting periodic performance reviews and reviewing the monthly, quarterly and annual financial reports before submitting them to the Ministry of Finance for consolidation; a line minister shall ensure the timely preparation of the periodic and annual financial statements and reports of the line ministries and agencies under him/her in accordance with these regulations and other enactments, and cause these statements and reports to be forwarded to the Minister, the Auditor General and the Comptroller-General.”

Further, section E.17 specifies that a head of Government agency is required to send a quarterly report to the Minister **no later than fifteen working days after the end of the quarter**. The budget reports should include information on financial and non-financial performance.

The Department of Budget & Development Planning will analyse progress made in project performance against the funds utilized. The semi-annual budget performance report will provide an indication of past performance. This will be used to inform budget decision-making for the forthcoming financial year. Spending entities are required to disclose information concerning commitments on major capital projects.

The DBDP and DFA will develop a standard reporting tool or template to be used by all spending entities and sectors to ensure consistency in reporting.

4.2 Public Expenditure Tracking (PETS)

In addition to producing routine periodic reports, the PFM Regulations requires that the Minister may commission expenditure tracking surveys to keep track of trends in service delivery to targeted beneficiaries. PETS’ findings and recommendations are meant to enhance Accountability and transparency in the use of public resources and to ensure that the resources actually DO reach the intended beneficiaries. The goal is to improve on service delivery generally. Good practice requires that the conduct of PETS be outsourced to an independent researcher, knowledgeable in PETS methodology and capable of undertaking the assignment. The main reason for this is that the MFDP staff will also be part of the respondents as information and data providers in the survey. The PETS findings should be shared with as many stakeholders as possible, not just within the MFDP.

Section K.7 of the PFM Regulations states that: (1) The Minister may establish a Public Expenditure Tracking Unit or designated officials in the Ministry to undertake a public expenditure tracking survey and all persons affected shall cooperate in providing accurate accounts and information to the survey team on the budgeted and actual transfer of resources to service delivery units.

(2) On completion of the survey, the Public Expenditure Tracking Survey Unit shall, after consultation with the Internal Audit Governance Board Secretariat, Comptroller-General and Public Financial Management Reform Unit, make recommendations to the Minister on how to improve accountability, transparency and efficiency of transfer of resources.

(3) The Minister shall present the findings and recommendations of the expenditure tracking surveys to the NBC for deliberation, guidance and adoption of an action plan to implement the recommendations, showing what actions are to be taken, when and who is responsible for implementation and reporting back to the NBC.

(4) The recommendations of successive surveys may be integrated into the action plan of respective government ministries and agencies for subsequent fiscal years.

(5) Each affected budgetary agency shall prepare its own internal action plan to implement the recommendations and ensure that this is integrated within its strategic plan.

4.3 Monitoring and Evaluation

Monitoring and Evaluation (M&E) are important components of the MTEF process. Monitoring must be employed to assess whether programmes are being implemented according to the Monitoring & Evaluation Plan and per schedule; Evaluation must be conducted to assess the impact, efficiency, effectiveness and sustainability of these programs.

4.3.1 Monitoring

Monitoring is the process of assessing an ongoing activity/project (in terms of the input delivery, work schedule and targeted output/outcome) to track process against planned activity. It aims to provide information to management, staff and key stakeholders on whether progress is being made on achieving programme objectives. It also seeks to provide regular feedback to enhance the ongoing learning experience in order to improve the planning process and as well increase program accountability with all stakeholders.

The Department of Budget and Development Planning will conduct quarterly monitoring of all projects funded through the budget. To enhance this process, the M&E Unit in the Development Planning Division will work along with spending entities at the planning stage of their projects to develop measurable indicators. The monitoring process will involve field inspections and verification of reports to assess the value for money, progress made against achieving planned targets and outputs. Template to develop measurable monitoring and evaluation indicators is found in Annex 9.

For Donor funded projects, DBDP will require all implementing partners (Spending Entities and Development Partners) to submit quarterly progress reports to the Department through the M&E Unit; site verification of projects will be done by the Department to assess the value for money, progress made against achieving planned targets and outputs.

4.3.2 Evaluation

Evaluation is the periodic thorough analysis of programmes/projects to assess the relevance, effectiveness, efficiency and sustainability of the interventions. Because evaluation is often costly and time consuming, the DBDP will evaluate selected projects (especially those outlined in the PSIP) six months after the projects have been completed. External evaluators will be

contracted, through a competitive process, to undertake the evaluation where necessary. The evaluation will focus on outcome and impact indicators which will be developed at the strategic planning stage along with SEs.

The analysis involves in evaluation focuses on the following:

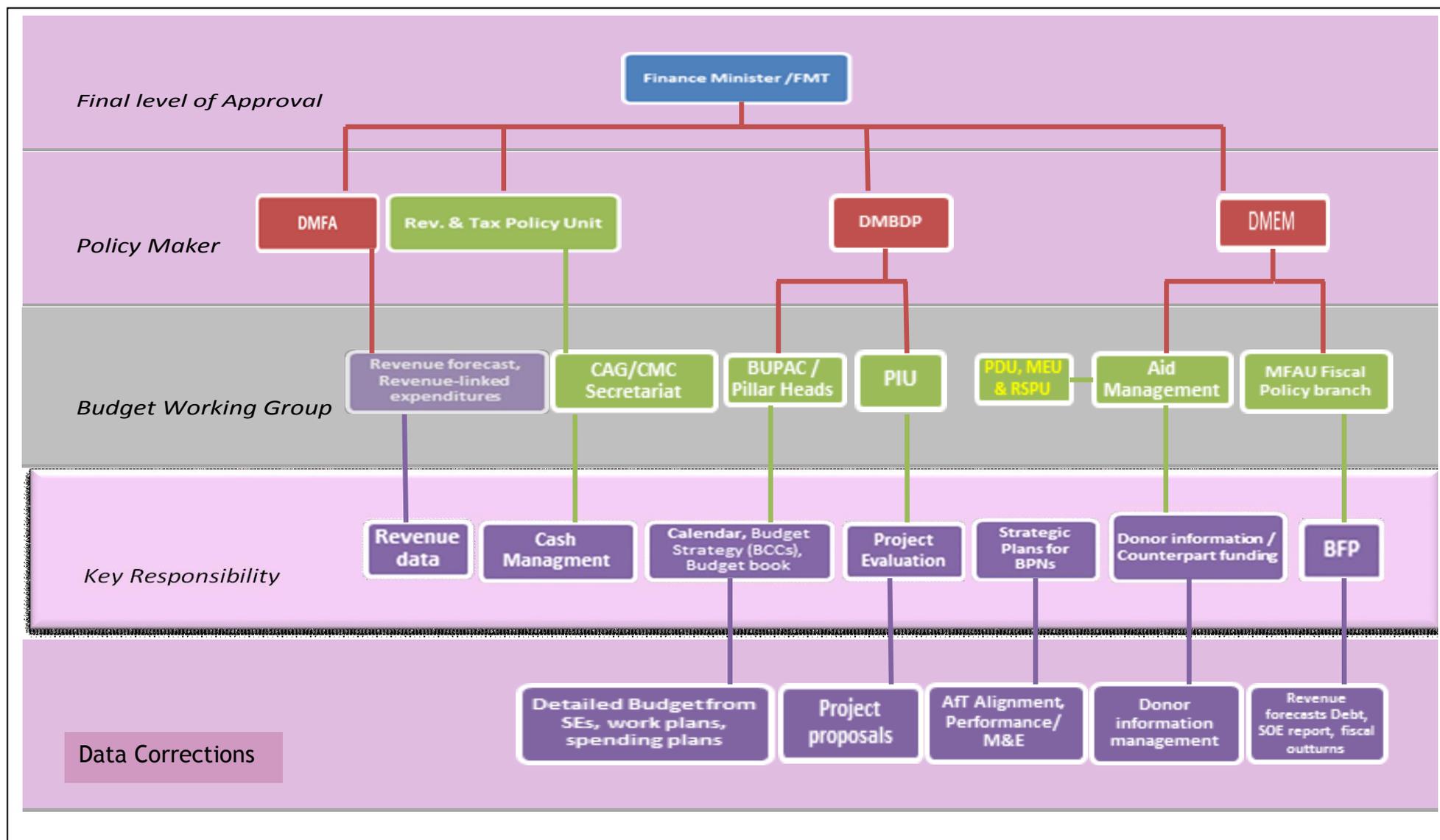
- **Relevance:** Assess whether the project was indeed a good idea and actually met the priority need of the target group
- **Effectiveness:** Assess the extent to which set targets have been achieved. If targets were not achieved, the evaluation can highlight they were not achieved
- **Efficiency:** Assess whether inputs were used in the best possible way to achieve optimum level of outcomes
- **Impact:** Assess to what extent the interventions contributed towards the long term goals outline in the National Development Plan
- **Sustainability:** Analyze the recurrent cost implications to ascertain whether they can be sustained in order to inform budgetary allocation for such costs

ANNEX 1: Alignment of Agenda for Transformation Sectors to Budget Sectors (2014)

To enhance the policy focus of the budget, the 11 budget sectors have been aligned to the Agenda for Transformation. This is summarized below. Where possible the pillar ‘cross cutting issues’ has been mainstreamed in the 11 budget sectors.

Agenda for Transformation Pillar	Matching MTEF Sector
Pillar 1 Peace, Security & Rule of Law	Security and the Rule of Law
Pillar 2 Economic Transformation	Industry and Commerce
	Infrastructure and Basic Services
	Agriculture
	Energy and Environment
Pillar 3 Good Governance	Local and Municipal Government
	Public Administration
	Transparency and Accountability
Pillar 4 Human Development	Education
	Health
Pillar 5 Cross Cutting	Social Development Services

ANNEX 2: Structure of the Budget Working Group



ANNEX 3: An Example of a Budget Preparation Calendar - FY 2015/16

Summary Calendar

	Activity	Deadline	Lead
1.	Establishment of the Sector Working Group	15th August	MFDP: Department of Budget & Development Planning Pillar Managers, Ministries/Agencies
2.	Revenue estimates (Medium Term Fiscal Framework) and Project Projections	31 st October	MFDP: Department of Economic Management, Department of Budget & Development Planning, Public Investment Unit,
3.1	Updating Sector Strategies	31 st October	MFDP: Department of Budget & Development Planning, Spending entities
3.3	Cabinet meeting and approval on the Budget Options Paper reflecting sector strategies	20 th November	Finance Minister
4.	Budget Call Circular 1 – guidance to entities on preparing strategic budget submissions	30 th November	Department of Budget & Development Planning
5.	Spending entities prepare Budget Policy Notes in line with guidance in Budget Call Circular 1	15 th December	Spending entities' Budget Committees
6.	Cabinet approval of the first draft of Budget Framework Paper informed by Budget Policy Notes and Sector Strategies	15 th February	DEM, DBDP, & Finance Minister
7.	Presentation to Legislature of the Budget Framework Paper	16 th February	Finance Minister
8.	Budget Call Circular 2 – guidance to entities on preparing detailed budget submissions	18 th February	Department of Budget & Development Planning
9.	Spending entities prepare detailed Budgets in line with guidance in Budget Call Circular 2	18 th March	Spending entities' Budget Committees
10.	Budget Hearings (Executive)	31 st March	DBDP, DMB, Finance Minister, NBC and selected spending entities
10.1	Final Budget Book and final Budget Framework Paper based on decisions from Budget Hearings	10 th April	Department of Budget & Development Planning, Department of Economic Management
11.	Presentation of Book and	15 th April	Deputy Minister for Budget&

	Activity	Deadline	Lead
	BFP to Cabinet and the President		Development, Finance Minister
12.	Presentation of Book and BFP to the Legislature	30 th April	Finance Minister, President

Detailed Budget Preparation Calendar FY 2015/16

The National Budget process set out activities leading to the preparation, review, approval and implementation of the Fiscal Budget for a given year. It considers the interaction of the Executive and all Spending entities aimed at ensuring that its planning and execution functions are carried out in line with established laws and procedures. These processes are through the Budget Calendar, an instrument that highlights activities to be accomplished at agreed milestone dates and the relevant individuals and institutions responsible to execute said actions.

Stage	Activity	Lead	Working with	Output	Proposed dates for FY15/16 Budget Preparation Cycle	Comments
Strategic Phase						
1. Establishment of Sector Working Groups						
1.1	Launch of Sector Working Groups	DBDP (Directors)	FM	<ul style="list-style-type: none"> Establishment of Sector Working Groups Setting of meeting schedules 	Aug 1-15	
2. MTFF and Project preparation						
2.1	MTFF – Round 1: Estimation of resource availability	DEM	DFA/LRA/DBDP/AMU/DMU	<ul style="list-style-type: none"> MTFF indicating different sources of revenue flows 	Oct 15	
2.2	Indicative discretionary recurrent budget ceilings and non-discretionary earmarked expenditure based on high level recurrent cost analysis	DBDP	DFA /LRA (SDFs), DMU (Debt repayments)	<ul style="list-style-type: none"> Discretionary expenditure ceilings for Spending entities Detailed list of non-discretionary spending (interest payments, SDF, Pensions etc.) 	Oct 20	
2.3	Collection of earmarked PSIP investment spending	PIU	DBDP/PDU/spending entities/AMU	<ul style="list-style-type: none"> Status of ongoing project over the MT (by spending entity) List of new viable projects (by spending entity) 	Oct 31	

Stage	Activity	Lead	Working with	Output	Proposed dates for FY15/16 Budget Preparation Cycle	Comments
2.4	Project costing and profiles obtained for donor projects	AMU	Donors	Project profiles for donor projects with a) counterpart funding, b) strategic importance in line with the Aft, and c) through PFMU	Oct 31	Include GoL requirements for counterpart funded projects
3. Draft Budget Options Paper for Cabinet						
3.1	Updating of sector strategies through Sector Working Groups	DBDP	DBDP, Spending entities especially lead entities, Directors		Oct 1-31	
3.2	Drafting of the Budget Options Paper submitted to FM	DEM	DBDP	<ul style="list-style-type: none"> Draft Budget Options Paper with fiscal policy 	Nov 15	
Political Decision Stage 1: Cabinet meets to discuss the draft BOP and is required to make four decisions:					Nov 20	
<ol style="list-style-type: none"> Agreement on revenue projections Agreement on initial discretionary allocations to Spending entities Project selection for earmarked PSIP spending Agreement on non-discretionary earmarked expenditures 						
4. Budget Call Circular 1						
4.1	Budget Call Circular 1 sent out to spending entities and donors	DBDP		<ul style="list-style-type: none"> BCC 1 drafted and disseminated BPNs requested from Spending entities Donor database validation requested 	Nov 30	
5. Spending entities prepare BPNs						

Stage	Activity	Lead	Working with	Output	Proposed dates for FY15/16 Budget Preparation Cycle	Comments
5.1	Budget Committees in Spending entities prepare BPNs, validated in Sector Working Groups	Spending entities	Directors, Budget Committees, Sector Working Groups	<ul style="list-style-type: none"> Detailed BPNs received 	Dec 15	
5.2	Review of the BPNs by MFDP	DBDP	Directors, Assistant Directors and Budget Officers	<ul style="list-style-type: none"> Final BPNs 	Jan 10	
6. Cabinet approval of first draft of Budget Framework Paper						
6.1	MTFF round 2: First draft of the BFP	DEM	DBDP, DFA, LRA	<ul style="list-style-type: none"> The BOP incorporates information from the BPNs and the updated Sector strategies and spending entities expenditure requirements Final donor project details used for strategic decisions 	Jan 31	
Political Decision Stage 2: Cabinet discusses first draft of BFP and is required to make the following decisions:					Feb 15	
<ol style="list-style-type: none"> Agreement on Sector Strategies Agreement on priority project profiles (GoL and Donor) Agree on counterpart funding requirements Agreement on expenditure policy/execution rules Discussion on omissions, unfunded pressures based on sector strategy, 						
7. Presentation to Legislature of Budget Options Paper						

Stage	Activity	Lead	Working with	Output	Proposed dates for FY15/16 Budget Preparation Cycle	Comments
7.1	Presentation of summary BFP decisions to Legislature			<ul style="list-style-type: none"> Informing the Legislature on the fiscal policy that will be reflected in the budget 	Feb 16	
Operational Phase						
8. Budget Call Circular 2						
8.1	Publication of BCC 2 with operational ceilings requesting detailed budget submissions from Spending entities	DBDP	PIU	Budget Call Circular containing: <ul style="list-style-type: none"> a) Budget and execution rules on CoA classification and virements b) Budget documentation requirements and submission process c) GoL's priorities d) spending entity ceilings and approved, vetted projects 	Feb 18	
9. Spending entities prepare detailed budgets						
9.1	Budget Committees to guide budget preparation process at the operational level	DBDP (Devolved Budget Analysts)	Spending entities	<ul style="list-style-type: none"> spending entity level expenditure plans and the preparation of spending entity Budget Policy Notes Work planning and spending plans (recurrent and PSIP) 	Mar 18	
10. Budget Hearings – MFDP Challenge Function						

Stage	Activity	Lead	Working with	Output	Proposed dates for FY15/16 Budget Preparation Cycle	Comments
10.1	Prepare BANs and checklists to evaluate detailed budgets against BPNs and ceilings	DBDP (Directors)	Supervisors and Devolved Budget Analysts	Completed checklists for reviewed BPNs, work plans and spending plans	Mar 18-25	
10.2	Conduct the Budget Hearings	DBDP	Cabinet level committee (including MoS, CSA, PPCC, GSA), LRA	BPNs and detailed budget submissions reviewed and strategic funding decisions made.	Mar 20-31	
11. Prepare Budget Book and Budget Framework Paper						
11.1	Prepare draft National Budget documents based on detailed budget submissions	DBDP	DMU, SoE Unit, DFA, AMU	Draft Budget	Apr 10	
11.2	3 rd round MTF& Budget Framework Paper (for publication with draft budget)	DEM (MFAU)	DFA, LRA& DBDP	BFP with sector strategies and project profiles	Apr 10	
Political Decision Stage 3: Presentation of detailed expenditure allocations to President and Cabinet (Fiscal table):					Apr 11-15	
<ol style="list-style-type: none"> 1. Final agreement on detailed budget allocations 2. Final agreement on expenditure policy and execution rules 						
11.3	4 th Round MTF/ Submission of the Budget and BFP to the Legislature	President	MFDP (Finance Minister)		Apr 30	
12. Legislature reviews Budget and conducts revenue and expenditure hearings						

Stage	Activity	Lead	Working with	Output	Proposed dates for FY15/16 Budget Preparation Cycle	Comments
12.1	Legislature debate and changes	Legislature			May 1- Jun 10	
12.2	Final Budget published	DBDP		Budget Book	Jun 30	
12.3	Citizen's Guide published	DBDP	BUPAC/OBI	Citizen's Guide published and disseminated	Jul 15	

ANNEX 4: Template of a Sector Strategic Plan for Budget Preparation

Period Covered:

Sector Name: Enter sector name here

1. Context for information
1.1. Identify which spending entities are included in the sector?
Enter text here:
1.2. Review of the Spending entities operating environment to identify emerging challenges or pressures, policy measures or actions to address the issues and challenges to which the sector should respond.
Enter text here:
2. Strategic objectives
2.1. Overview of strategic policy objectives
Enter text here:
2.2. Expected outcomes from main ongoing activities and projects as well as for new projects (can be indentified through key outcome indicators for the sector)
Enter text here:
2.3. Expected Output
Enter text here:
2.4. Past performance (Achievements against outputs)
Enter text here:
3. Known emerging issues
3.1. Any critical issues: low absorptive capacity, cost over-runs, etc that emerge during the course of the current fiscal year that need to be addressed in the next fiscal year. Remedial measures required.
Enter text here:
4. Budget Information
4.1. This will come from the public expenditure review, project proposals from PIU and basic cost analysis.

ANNEX 5: Template of a Spending Entity Budget Policy Note

SE Code, SE Name

1. Purpose and Mandate:

[Type text here]

2. Medium Term Strategic Overview

2. a) Strategic objectives, linkages to sector strategy⁵ and key services (outputs) delivered:

Strategic Objectives	Link to Sector Strategy objectives	Link to National Medium Term Priorities (AFT)
Policy Area 1: [PA Name]		
[Type text here] – refer to Spending Entity Strategic Plan	[Type text here] - Refer to Sector Strategic Plan in BCC 1	[Type text here] - Refer to Agenda for Transformation
Policy Area 2: [PA Name]		
Etc.		
Policy Area 49: Administration and Management		
Policy Area 55: General Claims		

2. b) Major Challenges and Constraints (policy and operational)

Policy Constraints:

Describe the national/local environment

Constraint	Way forward to address these constraints/challenges in [Next FY] (within the ceiling set in the Budget Call Circular)
Policy Area 1	
1. (e.g.: In Liberia...)	
2.	
Policy Area 2	
Etc.	

Operational Constraints:

Describe the ability of the Spending entity to address the operational constraints

Constraint	Way forward to address these constraints/challenges in [Next FY] (within the ceiling set in the Budget Call Circular)
Policy Area 1:	
1. (e.g.: In my entity...)	
2.	
Policy Area 2:	

⁵The sector strategy should be included in the Budget Call Circular 1.

Etc.	
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3. a) Key Performance Indicators (KPIs), by Policy Area

Delivery Unit	Performance Indicator	Contribution to the Sector outcome indicators (<i>as mentioned in the sector strategy</i>)	Base Line (year)	Cumulative target		
				Target (2017)	Achieved to date	Progress made in FY [Current]
Policy Area 1:						
Outcome Indicators						
1.						
2.						
Output Indicators						
1.	E.g. No. of teachers trained...etc					
2.						
Policy Area 2:						
Outcome Indicators						
1.						
2.						
Output Indicators						
1.	E.g. Miles of roads constructed...etc.					
2.						

4. a) Key Activities planned in FY [Next Year] funded by Government (recurrent and PSIP) – within the budget ceilings given in the BCC

[Type text here]

4. b) Key Activities planned in FY [Next Year] (Donor)

[Type text here]

[Type text here]

5. b) Key Achievements in FY [Current] (Donor)

[Type text here]

Spending Entity Medium-Term Budget Projections by Expenditure Category

Classification		FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Projection	FY15/16 Projection	FY16/17 Projection
A	Compensation of Employees						
B	Use of Goods and Services						
C	Consumption of Fixed Capital						
D	Grants and Subsidies						
E	Donor						
Total GOL (A-D)							
Grand Total (A-E)							

Medium Term Budget Projections by Policy Area

Policy Area	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Projection	FY15/16 Projection	FY16/17 Projection
Curative Services						
Preventive Services						
Social Welfare						
Planning Research Development and Statistics						
Administration and Management						
Total GOL						
Grand Total						

PSIP Medium Term Budget Projections

Project Code (GOL)	Name	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Projection	FY15/16 Projection	FY16/17 Projection

Total GOL							
------------------	--	--	--	--	--	--	--

Project Code (Donor)	Name	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Projection	FY15/16 Projection	FY16/17 Projection
Total Donor							

Detailed Spending Entity Expenditures FY14/15 to FY16/17
(Expenditures by County and District)

District	County	FY14/15 Actual		FY15/16 Budget		FY16/17 Budget	
		GOL	Donor	GOL	Donor	GOL	Donor
Total GOL							
Total Donor							
Grand Total							

Expenditure by Project (GOL)

Project Code GOL	Name	Expenditure Items	FY14/15 Actual	FY15/16 Budget	FY16/17 Budget
Total GOL					

Expenditure by Project (Donor)

Project Code Donor	Name	Expenditure Items	FY14/15 Actual	FY15/16 Budget	FY16/17 Budget
Total Donor					

ANNEX 6: Medium Term Additional Funding Request Template

Spending Entity Name:

Recurrent	POLICY AREA	DEPARTMENT (for recurrent line items)	Justification for the additional line	Expenditure Category	Expenditure Item Name	Description of input (e.g.) "annual salary of a doctor	Unit cost of input (US \$)	Number of inputs required in N+1 year	Proposed FY N+1 budget in US \$	Number of inputs required in N+2 year	Proposed FY N+2 budget in US \$	Number of inputs required in N+3 year	Proposed FY N+3 budget in US \$	Funding Source: either 1) GoL, 2) Donor, 3) Private Sector
Example: Recurrent	e.g. primary education	e.g N/A	e.g. 200 teachers currently paid by USAID will move to Government payroll	e.g. Employee compensation	e.g. Basic Salary - Civil Service	e.g. Average annual teacher salary	e.g. 1800	e.g. 200	360,000	e.g. 200	360,000	e.g. 200	360,000	e.g. GoL

ANNEX 7: Chart of Accounts Mapping – Aligning the Policy Area Code and Section (2014)⁶

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
01	Public Administration	101	National Legislature	1010100	Office of the Pro Tempore	010100	Legislative affairs
01	Public Administration	101	National Legislature	1010200	The Liberian Senate	010100	Legislative affairs
01	Public Administration	101	National Legislature	1010300	Office of the Speaker	010100	Legislative affairs
01	Public Administration	101	National Legislature	1010400	Office of the Deputy Speaker	010100	Legislative affairs
01	Public Administration	101	National Legislature	1010500	House of Representatives	010100	Legislative affairs
01	Public Administration	101	National Legislature	1015500	General Claims	015500	General Claims
01	Public Administration	102	Ministry of State for President	1020100	Office of the President	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1020200	Financial Management	010100	Legislative affairs
01	Public Administration	102	Ministry of State for President	1020300	Unity Conference Center	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1020400	Domestic and Special Service	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1020500	National Security Council Sec	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1020600	Presidential Advisory Board	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1020700	Technical Services	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1020800	Ministry. Of State without Port.	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1020900	Public Affairs and Comm.Tech.	010200	Presidential affairs
01	Public Administration	102	Ministry of State for President	1021000	Finance, Econ.Legal Affairs	010200	Presidential affairs

⁶This mapping is subject to change following structural changes in various Ministries and Agencies. Some items are spelt in computer programming short hands which do not adhere to spelling conventions.

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Administration		President				
01	Public Administration	102	Ministry of State for President	1021100	Administration and Management	014900	Administration and Management
01	Public Administration	102	Ministry of State for President	1025500	General Claims	015500	General Claims
01	Public Administration	103	Office of the Vice President	1030100	Group of '77	010300	Vice Presidential affairs
01	Public Administration	103	Office of the Vice President	1030200	Administration and Management	014900	Administration and Management
01	Public Administration	104	Ministry of Finance	1040100	Revenue	010500	Revenue management
01	Public Administration	104	Ministry of Finance	1040200	Expenditure and Debt Management	010600	Expenditure and debt management
01	Public Administration	104	Ministry of Finance	1040300	Budget	010400	Budget Policy and execution
01	Public Administration	104	Ministry of Finance	1040400	Administration and Management	014900	Administration and Management
01	Public Administration	104	Ministry of Finance	1045500	General Claims	015500	General Claims
01	Public Administration	106	Ministry of Planning and Economy	1060100	Sectorial and Regional Planning	010800	Sectorial and regional planning
01	Public Administration	106	Ministry of Planning and economy	1060200	Economic Affairs and Policy	010700	Economic Affairs and Policy
01	Public Administration	106	Ministry of Planning and economy	1060300	Administration and Management	014900	Administration and Management
01	Public Administration	106	Ministry of Planning and economy	1065500	General Claims	015500	General Claims
01	Public Administration	107	Civil Service Agency	1070100	Employment Service Directorate	010900	Civil service recruitment and
01	Public Administration	107	Civil Service Agency	1070200	Career Management and Training	010900	Civil service recruitment and
01	Public Administration	107	Civil Service Agency	1070300	Manage Services Directorate	010900	Civil service recruitment and
01	Public Administration	107	Civil Service Agency	1070400	Human Resource Management Infor Sys	010900	Civil service recruitment and
01	Public	107	Civil Service Agency	1070500	Human Resource Policy	014900	Administration and

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Administration				Monitoring		Management
01	Public Administration	107	Civil Service Agency	1075500	General Claims	015500	General Claims
01	Public Administration	108	General Services Agency	1080100	Mobile Equipment and Vehicles	011000	Provision of government vehicle
01	Public Administration	108	General Services Agency	1080200	Public Building Maintenance	011000	Provision of government vehicle
01	Public Administration	108	General Services Agency	1080300	Management Information Systems	011000	Provision of government vehicle
01	Public Administration	108	General Services Agency	1080400	Administration and Management	014900	Administration and Management
01	Public Administration	108	General Services Agency	1085500	General Claims	015500	General Claims
01	Public Administration	109	Ministry of Information, Culture	1090100	Technical Services	011100	Information, culture and tourism
01	Public Administration	109	Ministry of Information, Culture	1090200	Information Services	011100	Information, culture and tourism
01	Public Administration	109	Ministry of Information, Culture	1090300	Culture and Tourism	011100	Information, culture and tourism
01	Public Administration	109	Ministry of Information, Culture	1090400	Foreign Missions	011100	Information, culture and tourism
01	Public Administration	109	Ministry of Information, Culture	1090500	Administration and Management	014900	Administration and Management
01	Public Administration	109	Ministry of Information, Culture	1095500	General Claims	015500	General Claims
01	Public Administration	111	Ministry of Foreign Affairs	1110100	Foreign Missions	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110101	Permanent Mission, United Nation	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110102	Lib.Emb.Washington DC	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110103	Consulate General, New York	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110104	Liberian Embassy, Paris	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110105	Liberian Embassy, Brussels	011200	Foreign and diplomatic

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Administration		Affairs				affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110106	Liberian Embassy, London	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110107	Liberian Embassy, Rome	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110108	Liberian Embassy, Berlin	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110110	Liberian Embassy, Beijing	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110111	Liberian Embassy, Tokyo	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110112	Liberian Embassy, Rabat	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110113	Liberian Embassy, Tripoli	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110114	Liberian Embassy, Cairo	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110115	Liberian Embassy, Addis Ababa	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110116	Liberian Embassy, Pretoria	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110117	Liberian Embassy, Abuja	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110118	Liberian Embassy, Accra	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110119	Liberian Embassy, Abidjan	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110120	Liberian Embassy, Conakry	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110121	Consulate General, N'Zerek	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110122	Liberian Embassy, Freetown	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110123	Liberian Embassy, Dakar	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110124	Liberian Embassy, Yaoundé	011200	Foreign and diplomatic

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Administration		Affairs				affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110125	Liberian Embassy, Kuwait	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110126	Liberian Embassy, Qatar	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110127	Liberian Embassy, Geneva	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110128	Liberian Embassy, Brazil	011200	Foreign and diplomatic affairs
01	Public Administration	111	Ministry of Foreign Affairs	1110200	Administration and Management	014900	Administration and Management
01	Public Administration	111	Ministry of Foreign Affairs	1115500	General Claims	015500	General Claims
01	Public Administration	112	Liberia Inst. of Public Admin.	1120100	Training and Manpower Development	010900	Civil service recruitment and
01	Public Administration	112	Liberia Inst. of Public Admin.	1120200	Research and Consultancy	010900	Civil service recruitment and
01	Public Administration	112	Liberia Inst. of Public Admin.	1120300	Administration and Management	014900	Administration and Management
01	Public Administration	114	Liberia Inst. of Stat Geo-In	1140100	Census	011500	National statistics
01	Public Administration	114	Liberia Inst. of Stat Geo-In	1140200	Surveys	011500	National statistics
01	Public Administration	114	Liberia Inst. of Stat Geo-In	1140300	Decentralization	011500	National statistics
01	Public Administration	114	Liberia Inst. of Stat Geo-In	1140400	Administration and Management	014900	Administration and Management
01	Public Administration	114	Liberia Inst. of Stat Geo-In	1145500	General Claims (LISGIS)	015500	General Claims
01	Public Administration	115	Bureau of State Enterprises	1150100	Administration and Management	011600	Oversight of state enterprises
01	Public Administration	126	Mano River Union	1260100	Administration and Management	011200	Foreign and diplomatic affairs
01	Public Administration	128	Independent Information Commence	1280100	Administration and Mangt	011100	Information, culture and tourism
01	Public	315	National Food Assistance	3150100	Administration and	011800	Co-ordination of national

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Administration		Agency		Management		food
01	Public Administration	501	National Claims	5010100	National Claims	015500	General Claims
02	Municipal Government	105	Ministry of Internal Affairs	1050100	Urban Affairs	020200	Urban development
02	Municipal Government	105	Ministry of Internal Affairs	1050200	Operations	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050300	Research and Development Plan.	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050400	Administration and Management	024900	Administration and Management
02	Municipal Government	105	Ministry of Internal Affairs	1050500	Direction and Management	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050601	Bomi County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050602	Bong County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050603	Gbarpolu County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050604	Grand Bassa County	020200	Urban development
02	Municipal Government	105	Ministry of Internal Affairs	1050605	Grand Cape Mount County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050606	Grand Gedeh County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050607	Grand Kru County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050608	Lofa County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050609	Margibi County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050610	Maryland County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050611	Montserrado County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050612	Nimba County	020100	Decentralized management

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Government		Affairs				management
02	Municipal Government	105	Ministry of Internal Affairs	1050613	River Cess County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050614	River Gee County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1050615	Sinoe County	020100	Decentralized management
02	Municipal Government	105	Ministry of Internal Affairs	1055500	General Claims	025500	General Claims
02	Municipal Government	127	National Council of Chief/Elder	1270100	Administration and Management	020200	Urban development
02	Municipal Government	318	Monrovia City Corporation	3180100	Administration and Management	020400	Urban decentralized services
02	Municipal Government	318	Monrovia City Corporation	3185500	General Claims	025500	General Claims
02	Municipal Government	325	Paynesville City Corporation	3250100	Paynesville City Corporation	020400	Urban decentralized services
03	Transparency and Accountability	110	General Auditing Commission	1100100	Administration and Management	034900	Administration and Management
03	Transparency and Accountability	110	General Auditing Commission	1100200	Audit Services	030100	Audit Services
03	Transparency and Accountability	110	General Auditing Commission	1105500	General Claims	035500	General Claims
03	Transparency and Accountability	113	National Elections Commission	1130100	Administration and Management	030200	Electoral Management
03	Transparency and Accountability	113	National Elections Commission	1135500	General Claims	035500	General Claims
03	Transparency and Accountability	117	Governance Commission	1170100	Administration and Management	030300	Governance Promotion
03	Transparency and Accountability	118	Public Procure. Concess. Com	1180100	Administration and Management	030400	Procurement MangtRegulation
03	Transparency and Accountability	119	Center for National Documents,	1190100	Administration and Management	030500	Managt of Nat. Records,Doc.
03	Transparency and Accountability	123	Liberia Anti-Corruption Comm.	1230100	Education and Prevention Division	030700	Anti Corruption Enforcement
03	Transparency and	123	Liberia Anti-Corruption	1230200	Enforcement Division	030700	Anti Corruption

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Accountability		Comm.				Enforcement
03	Transparency and Accountability	123	Liberia Anti-Corruption Comm.	1230300	Administration and Management	034900	Administration and Management
03	Transparency and Accountability	123	Liberia Anti-Corruption Comm.	1235500	General Claims	035500	General Claims
03	Transparency and Accountability	125	Land Commission	1250100	Administration and Management	030900	Land Management
03	Transparency and Accountability	431	Liberia Extr. Ind.Inst (LEITI)	4310100	Administration Management	031000	Extractive Industry Oversight
03	Transparency and Accountability	437	Lib. Telecom. Authority	4370100	Administration and Management	034900	Administration and Management
04	Security and Rule of Law	124	Law Reform Commission	1240100	Administration and Management	040100	Law Reform
04	Security and Rule of Law	201	Judiciary	2010100	Office of the Chief Justice	040200	National Judicial Affairs
04	Security and Rule of Law	201	Judiciary	2010201	Office of the Associate Justice	040200	National Judicial Affairs
04	Security and Rule of Law	201	Judiciary	2010202	Supreme Court	040200	National Judicial Affairs
04	Security and Rule of Law	201	Judiciary	2010300	Montserrado Courts	040200	National Judicial Affairs
04	Security and Rule of Law	201	Judiciary	2010400	Other County Courts	040200	National Judicial Affairs
04	Security and Rule of Law	201	Judiciary	2010500	Administration and Management	044900	Administration and Management
04	Security and Rule of Law	201	Judiciary	2010600	Judiciary Training Institute	040200	National Judicial Affairs
04	Security and Rule of Law	202	Ministry of Justice	2020100	Liberia National Police	040600	National Policing
04	Security and Rule of Law	202	Ministry of Justice	2020200	Bureau of Immigration and Naturalization	045500	General Claims
04	Security and Rule of Law	202	Ministry of Justice	2020300	National Fire Service	040500	National Fire Services
04	Security and Rule of Law	202	Ministry of Justice	2020400	National Police Training Academy	040600	National Policing
04	Security and Rule of Law	202	Ministry of Justice	2020500	Drug Enforcement Agency	040700	Drug Enforcement

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Law						
04	Security and Rule of Law	202	Ministry of Justice	2020600	Rehabilitation	040900	Prisoner Rehabilitation
04	Security and Rule of Law	202	Ministry of Justice	2020601	Palace of Correction	040900	Prisoner Rehabilitation
04	Security and Rule of Law	202	Ministry of Justice	2020602	Rehabilitation	040900	Prisoner Rehabilitation
04	Security and Rule of Law	202	Ministry of Justice	2020700	Codification	040900	Prisoner Rehabilitation
04	Security and Rule of Law	202	Ministry of Justice	2020800	Prosecution	040400	Prosecution & Legal Protection
04	Security and Rule of Law	202	Ministry of Justice	2020900	Economic Affairs	040400	Prosecution & Legal Protection
04	Security and Rule of Law	202	Ministry of Justice	2021000	Administration and Management	044900	Administration and Management
04	Security and Rule of Law	202	Ministry of Justice	2025500	General Claims	045500	General Claims
04	Security and Rule of Law	203	Ministry of National Defense	2030100	Armed Forces of Liberia	041000	Armed Forces of Liberia (AFL)
04	Security and Rule of Law	203	Ministry of National Defense	2030200	Administration and Management	044900	Administration and Management
04	Security and Rule of Law	203	Ministry of National Defense	2030300	Liberia Coast Guard	041000	Armed Forces of Liberia (AFL)
04	Security and Rule of Law	203	Ministry of National Defense	2035500	General Claims	045500	General Claims
04	Security and Rule of Law	204	National Security Agency	2040100	Security Operation	041100	Security Services
04	Security and Rule of Law	204	National Security Agency	2045500	General Claims	045500	General Claims
04	Security and Rule of Law	205	Executive Protection Services	2050100	Protective Services	041100	Security Services
04	Security and Rule of Law	206	Ministry of National Security	2060100	Intelligence Coordination	041300	Intelligence Coordination
04	Security and Rule of Law	206	Ministry of National Security	2060200	Administration and Management	044900	Administration and Management
04	Security and Rule of Law	207	Nat. Bureau of	2070100	Administration and	041400	National Investigation

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Law		Investigation		Management		Service
04	Security and Rule of Law	208	Human Rights Commission	2080100	Administration and Management	041500	Human Rights
04	Security and Rule of Law	209	Natl Commission on Small Arms	2090100	Administration	041600	Disarmament, Demobilize. Reinte
05	Health	310	Ministry of Health Soc. Welfare	3100100	Curative Services	050300	Curative Services
05	Health	310	Ministry of Health Soc. Welfare	3100200	Preventive Services	050100	Preventive Services
05	Health	310	Ministry of Health Soc. Welfare	3100300	Social Welfare	050200	Social Welfare
05	Health	310	Ministry of Health Soc. Welfare	3100400	Planning, Research and Develop	050400	Planning,Research,Dev& Stats
05	Health	310	Ministry of Health Soc. Welfare	3100500	Health and Vital Statistics	050400	Planning,Research,Dev& Stats
05	Health	310	Ministry of Health Soc. Welfare	3100600	Administration and Management	054900	Administration and Management
05	Health	310	Ministry of Health Soc. Welfare	3105500	General Claims	055500	General Claims
05	Health	311	John F. Kennedy Medical Center	3110100	Administration and Management	050500	Hospital Services. Training
05	Health	313	Liberia Inst. of Bio-Med. Res.	3130100	Administration and Management	050700	Bio-medical Research
05	Health	434	Liberia Med. Health PrdtsReg	4340100	Administration Management	050800	Quality medicines and health p
05	Health	435	National Aids Commission	4350100	Administration Management	050900	Aids coordination and prevention
05	Health	436	Jackson F Doe Hospital	4360100	Administration Management	050500	Hospital Services. Training
06	Social Development Services	314	Ministry of Youth and Sports	3140100	Youth Services	060200	Youth Management Services
06	Social Development Services	314	Ministry of Youth and Sports	3140200	Sports Services	060300	Sports Services
06	Social Development Services	314	Ministry of Youth and Sports	3140301	Monrovia Vocational Training C	060100	Vocational Services
06	Social Development	314	Ministry of Youth and	3140302	Direction and Management	060100	Vocational Services

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Services		Sports				
06	Social Development Services	314	Ministry of Youth and Sports	3140303	Youth Agricultural Training Ce	060100	Vocational Services
06	Social Development Services	314	Ministry of Youth and Sports	3140304	Business and Domestic Occupation	060100	Vocational Services
06	Social Development Services	314	Ministry of Youth and Sports	3140305	Youth-on-the-Job Training	060100	Vocational Services
06	Social Development Services	314	Ministry of Youth and Sports	3140400	Administration and Management	064900	Administration and Management
06	Social Development Services	317	Ministry of Gender and Dev.	3170100	Administration Management	064900	Administration and Management
06	Social Development Services	317	Ministry of Gender and Dev.	3170200	Planning	060400	Gender Mgt. Coord. Services
06	Social Development Services	317	Ministry of Gender and Dev.	3170300	Research and Technical Service	060400	Gender Mgt. Coord. Services
06	Social Development Services	317	Ministry of Gender and Dev.	3175500	General Claims	065500	General Claims
06	Social Development Services	319	Liberia Refugee Repat. Reset	3190100	Administration and Management	060500	Repatriation and Resettlement
06	Social Development Services	321	National Comm. on Disabilities	3210100	Administration and Management	060600	Serv.for People with Disability
06	Social Development Services	322	National Veterans Bureau	3220100	Administration and Management	060700	National Veteran Services
06	Social Development Services	323	Liberia Agency for Community Empower	3230100	Administration and Management	060800	Community and Empowerment Service
07	Education	301	Ministry of Education	3010100	Direction Mgt (Instru.Servic	074900	Administration and Management
07	Education	301	Ministry of Education	3010200	Regional Supervision	070500	Region/County Educational Management
07	Education	301	Ministry of Education	3010300	Curriculum Development	070600	Curriculum Development Research
07	Education	301	Ministry of Education	3010401	Liberia/Swedish Voc. Training	071200	Vocational Training
07	Education	301	Ministry of Education	3010402	Voinjama Multilateral High School	071200	Vocational Training
07	Education	301	Ministry of Education	3010403	Zwedru Multilateral High	071200	Vocational Training

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
					Sch.		
07	Education	301	Ministry of Education	3010404	Sinoe Multilateral High School	071200	Vocational Training
07	Education	301	Ministry of Education	3010405	Harbel Multilateral High Sch.	071200	Vocational Training
07	Education	301	Ministry of Education	3010406	Advanced Technical Programmed	071200	Vocational Training
07	Education	301	Ministry of Education	3010407	Gorblee Multilateral High School	070200	Vocational Education Services
07	Education	301	Ministry of Education	3010500	Secondary Education	070300	Secondary Education
07	Education	301	Ministry of Education	3010603	Teacher Education Accredit	070600	Curriculum Development Research
07	Education	301	Ministry of Education	3010700	Primary Education Project	070700	Pre-Primary Basic Education
07	Education	301	Ministry of Education	3010802	Educational Research Planning	070600	curriculum Development Research
07	Education	301	Ministry of Education	3010803	Educational Facilities Unit	070600	Curriculum Development Research
07	Education	301	Ministry of Education	3010804	Educ.Mgt Info Service (E.M.I.S	070600	Curriculum Development Research
07	Education	301	Ministry of Education	3010900	Subsidies and Scholarships	070900	Subsidies and Scholarships
07	Education	301	Ministry of Education	3011000	Administration and Management	074900	Administration and Management
07	Education	301	Ministry of Education	3011100	Special Education	071200	Vocational Training
07	Education	301	Ministry of Education	3011200	Direction and Mgt(Planning)	074900	Administration and Management
07	Education	301	Ministry of Education	3011300	Sanitation and Hygiene	070600	Curriculum Development Research
07	Education	301	Ministry of Education	3015500	General Claims	075500	General Claims
07	Education	302	University of Liberia	3020100	Administration and Management	072100	Higher Education
07	Education	302	University of Liberia	3025500	General Claims	075500	General Claims
07	Education	303	Monrovia Consol. School System	3030100	Administration and Management	070700	Pre-Primary Basic Education

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
07	Education	304	Booker Washington Institute	3040100	Administration and Management	071200	Vocational Training
07	Education	306	Cuttington University College	3060100	Administration and Management	072100	Higher Education
07	Education	307	National Commission on Higher	3070100	Administration and Management	072100	Higher Education
07	Education	307	National Commission on Higher	3075500	General Claims	075500	General Claims
07	Education	308	William V.S. Tubman University	3080100	Administration and Management	072100	Higher Education
07	Education	309	West African Examinations Council	3090100	Administration and Management	071600	Examination Oversight and Regu
07	Education	316	Agricultural Indust. Train.	3160100	Administration and Management	071200	Vocational Training
07	Education	326	Zorzor Rural Teacher Training	3260100	Administration and Management	071800	Rural Teacher Training
07	Education	327	WebboRur.Teacher Training Ins	3270100	Administration and Management	071800	Rural Teacher Training
07	Education	328	Kakata Rural Teacher Training	3280100	Administration and Management	071800	Rural Teacher Training
07	Education	329	Bassa County Community College	3290100	Administration and Management	072100	Higher Education
07	Education	330	Bomi County Community College	3300100	Administration and Management	072100	Higher Education
07	Education	333	Nimba Community College	3330100	Administration and Management	072100	Higher Education
07	Education	334	Lofa Community College	3340100	Administration and Management	072100	Higher Education
07	Education	335	Bong Community College	3350100	Administration and Management	072100	Higher Education
08	Energy and Environment	120	Environmental Protection Agency	1200100	Administration and Management	080100	Environmental Protection
08	Energy and Environment	305	Forestry Training Institute	3050100	Administration and Management	080200	Forestry Training
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020100	Mines	080300	Mining Services

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020200	Lands, Survey and Cartography	080500	Land Surveying Plan. Serv.
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020300	Mineral Exploration and Research	080400	Mineral Exploration & Research
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020400	Energy	081000	Electricity Generation Service
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020500	Planning and Development	080500	Land Surveying Plan. Serv.
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020600	Office of Precious Minerals	080400	Mineral Exploration & Research
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020700	Land Bank	080500	Land Surveying Plan. Serv.
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4020800	Administration and Management	084900	Administration and Management
08	Energy and Environment	402	Ministry of Lands, Mines Eng	4025500	General Claims	085500	General Claims
08	Energy and Environment	407	Forestry Development Authority	4070100	Research and Development	080700	Forestry Research Conservation
08	Energy and Environment	407	Forestry Development Authority	4070200	Commercial Forestry	080800	Commercial Forestry Services
08	Energy and Environment	407	Forestry Development Authority	4070300	Community Forestry	080800	Commercial Forestry Services
08	Energy and Environment	407	Forestry Development Authority	4070400	Conservation	080700	Forestry Research Conservation
08	Energy and Environment	407	Forestry Development Authority	4070500	Administration and Management	084900	Administration and Management
08	Energy and Environment	407	Forestry Development Authority	4075500	General Claims	085500	General Claims
08	Energy and Environment	413	Liberia Water and Sewer Corp.	4130100	Administration and Management	080900	Water and Sewer Services
08	Energy and Environment	416	Liberia Electricity Corp.	4160100	Administration and Management	081000	Electricity Generation Service
09	Agriculture	401	Ministry of Agriculture	4010100	Regional Development and Extension	090100	Regional Agricultural Extension
09	Agriculture	401	Ministry of Agriculture	4010102	Regional Devt and Extension	090100	Regional Agricultural Extension

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
09	Agriculture	401	Ministry of Agriculture	4010200	Technical Services	090100	Regional Agricultural Extension
09	Agriculture	401	Ministry of Agriculture	4010300	Planning and Development	090400	Agricultural Planning and Dev.
09	Agriculture	401	Ministry of Agriculture	4010400	Central Agricultural Research	090200	Agricultural Research (CARI)
09	Agriculture	401	Ministry of Agriculture	4010500	National Fisheries Administration and Management	090300	Fisheries Development
09	Agriculture	401	Ministry of Agriculture	4010600	Cooperative Development Service	094900	Administration and Management
09	Agriculture	405	Cooperative Development Agency	4050100	Gender, Youth Promotion and HI	090600	Cooperative Development Service
09	Agriculture	405	Cooperative Development Agency	4050200	Administration, Finance and Au	090500	Gender, YouthPromoHIV/AIDS
09	Agriculture	405	Cooperative Development Agency	4050300	Administration and Management	094900	Administration and Management
09	Agriculture	414	Liberia Produce Marketing Corp	4140100	Administration and Management	090700	Produce and Marketing Services
09	Agriculture	423	Liberia Rubber Development Aut	4230100	Administration and Management	090800	Rubber Development Services
10	Infrastructure and Basic Service	121	Liberia Broadcasting System	1210100	Administration and Management	100100	Broadcasting & Systems Develop
10	Infrastructure and Basic Service	324	National Housing Authority	3240100	Administration and Management	100200	Housing Development Services
10	Infrastructure and Basic Service	404	Ministry of Post and Telecomm.	4040100	Postal Services	100300	Postal Services
10	Infrastructure and Basic Service	404	Ministry of Post and Telecomm.	4040200	National Communications and Po	100900	Planning and Programming Service
10	Infrastructure and Basic Service	404	Ministry of Post and Telecomm.	4040300	Administration and Management	104900	Administration and Management
10	Infrastructure and Basic Service	406	Ministry of Transport	4060100	Land Transport and Rail Transport	100500	Land and Rail Transport Serv.
10	Infrastructure and Basic Service	406	Ministry of Transport	4060300	Administration and Management	100500	Land and Rail Transport Serv.
10	Infrastructure and Basic Service	409	Ministry of Public Works	4090100	Design and Supervision	100600	Road and Building Construction
10	Infrastructure and Basic Service	409	Ministry of Public Works	4090200	Construction Services	100600	Road and Building

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Basic Service						Construction
10	Infrastructure and Basic Service	409	Ministry of Public Works	4090300	Highway Maintenance	100800	Highway Maintenance Services
10	Infrastructure and Basic Service	409	Ministry of Public Works	4090400	Planning and Programming	100900	Planning and Programming Service
10	Infrastructure and Basic Service	409	Ministry of Public Works	4090500	Rural Development and Communities service	100700	Rural Infrastructure Comm.Ser
10	Infrastructure and Basic Service	409	Ministry of Public Works	4090600	Administration and Management	104900	Administration and Management
10	Infrastructure and Basic Service	409	Ministry of Public Works	4095500	General Claims (MPW)	105500	General Claims
10	Infrastructure and Basic Service	415	National Transit Authority	4150100	Administration and Management	101000	Transit Services
10	Infrastructure and Basic Service	418	Liberia Telecom Corp.	4180100	Administration and Management	101200	Telecommunication Services
10	Infrastructure and Basic Service	419	National Housing Savings Ban	4190100	Administration and Management	101300	Housing Savings Credit Support
10	Infrastructure and Basic Service	429	Liberia Airport Authority	4290100	Administration and Management	101400	Airport Authority Services
11	Industry and Commerce	116	National Investment Commission	1160100	Administration and Management	110100	National Investment Promotion
11	Industry and Commerce	403	Ministry of Commerce and Indus	4030100	Bureau of Trade Services	110300	Trade Services
11	Industry and Commerce	403	Ministry of Commerce and Indus	4030200	Bureau of Industrial Services	110200	Industrial services
11	Industry and Commerce	403	Ministry of Commerce and Indus	4030300	Bureau of Admin.Management	114900	Administration and Management
11	Industry and Commerce	403	Ministry of Commerce and Indus	4035500	General Claims	115500	General Claims
11	Industry and Commerce	408	Ministry of Labour	4080100	Labour Standards	110400	Labour Standards
11	Industry and Commerce	408	Ministry of Labour	4080200	Planning and Human Resource	110500	Employment Planning Human Resource
11	Industry and Commerce	408	Ministry of Labour	4080201	Employment Initiatives	110400	Labour Standards
11	Industry and Commerce	408	Ministry of Labour	4080202	Planning and Human	110400	Labour Standards

SECTOR CODE	SECTORNAME	MINISTRY CODE	MINISTRYNAME	SECTION CODE	SECTIONNAME	POLICY AREA CODE	POLICY AREA NAME
	Commerce				Resource		
11	Industry and Commerce	408	Ministry of Labour	4080300	Administration and Management	114900	Administration and Management
11	Industry and Commerce	408	Ministry of Labour	4085500	General Claims	115500	General Claims
11	Industry and Commerce	410	Liberia Indust. Property Sys.	4100100	Administration and Management	110200	Industrial services
11	Industry and Commerce	411	Liberia Copyright Office	4110100	Administration and Management	110200	Industrial services
11	Industry and Commerce	420	Liberia Industrial Free Zone A	4200100	Administration and Management	110200	Industrial services
11	Industry and Commerce	422	National Insurance Corp.of Lib	4220100	Administration and Management	111000	National Insurance Services
11	Industry and Commerce	424	Liberia Maritime Authority	4240100	Administration and Management	111500	National Port Authority Services
11	Industry and Commerce	425	National Lottery	4250100	Administration and Management	111200	National Lottery Services

ANNEX 8: Template for the Quarterly Budget Performance Report

Spending Entity Code/Name:

Sector Code/Name:

Table 1: Recurrent/PSIP Budget Execution

Budget Classification	Budget Allocation	Allotments	Disbursement	% Budget Execution
Recurrent				
PSIP				
TOTAL				

Table 2: Recurrent Budget Execution by Spending Entity

Economic Classification	Approved Budget Appropriation	YTD Allotment - Actual	YTD Disbursement - Actual	YTD % Budget Execution (Disbursement / Approved Budget Appropriation)	Year To Date (YTD) Spending Plan Projection	Explanation if YTD disbursements deviate from spending plan	Key Activities undertaken

Table 3: PSIP Budget Execution by Spending Entity

Project Name	Approved Budget Appropriation (US\$)	YTD Allotment – Actual (US\$)	YTD Disbursement – Actual (US\$)	%Budget Execution (Disbursement / Approved Budget Appropriation)	Year To Date (YTD) Spending Plan Projection (US\$)	Explanation if YTD disbursements deviate from spending plan	Explain progress against project milestones

Table 4: Evaluation Against the Budget Policy Notes

Policy Area/Section	Key outputs stated in BPN	Progress to Date (200 words per policy area)

ANNEX 9: Monitoring and Evaluation Template

Name of Program/Project:							
Program/Project Goal:							
Expected Results (Outcomes & Outputs)	Indicators	Baselines	Targets	Data Collection Method	Time or Schedule and Frequency	Responsibilities	Means of Verification: Data Source and Type
Outcome 1: Output 1: Output 2: <i>(Obtained from development plan or project)</i>	Indicator: Baseline: Target: <i>(There must be indicator for the outcome and each output)</i>	<i>(The date and value of the indicator at the beginning of the planning period)</i>	(expected values upon completion of the plan)	(How is data to be obtained? Example: through a survey, a review or administrative record etc.)	(Frequency refers to the period that the M&E will cover. For example, M&E could take place once or twice a year, at the mid-term and/or at the end of a program cycle)	(Who is responsible for organizing the data collection and verifying data quality and source? (person or unit))	(Systematic source and location where you would find the identified and necessary data)
Outcome 2: Output 1: Output 2:							
Outcome 3: Output 1: Output 2:							