

REPUBLIC OF LIBERIA



Budget Call Circular-II FY2017/18

Department of Budget & Development Planning
Ministry of Finance & Development Planning, Liberia

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Introduction

The Budget Call Circular 2 (BCC2) signals the start of the operational phase of the budget preparation process. This BCC2 will set out guidelines, overview of the economy and introduce changes to the budget preparation process to which Ministries, Agencies and Commissions (MACs) or spending entities are expected to adhere to. Most importantly, BCC2 will provide budget ceilings to the spending entities, within which they are expected to make their budgets.

1. Macroeconomic Situation

The economic performance for 2016 was lower than expected as the economic activities contracted and economic growth was -0.5 per cent. However, with the recovery in major commodity prices, especially those of iron ore and rubber, the Liberian economy is expected to recover in 2017 and as such, the estimated **resource envelope for FY 2017/18 is US \$ 576.7 million.**

Meanwhile, off-budget external resources are also expected to fall during FY2017/18 as only **US \$ 290.7 of external resources are projected in FY2017/18.** This is primarily because many external partners frontloaded their support for management of the Ebola outbreak. Many development partners are also waiting to align their assistance with the new development plan (successor to the Agenda for Transformation) that will be finalized by 2018.

2. Budget Priorities

For FY 2017/18, the priority of the Government of Liberia is to focus on implementation of the Agenda for Transformation (AfT) and the post Ebola Economic Stabilization and Recovery Plan (ESRP). Given the slow economic recovery post-Ebola and the commodity price shock, the Government will continue its focus on diversification of the economy and emphasizing the Agriculture and Infrastructure Sectors, to lessen Liberia's dependence on the extractive sector which are vulnerable to external shocks. Education and Health remain top priorities, while in FY 2017/18, ensuring a smooth and efficient democratic transition, and maintaining security in light of UNMIL drawdown remain of prime importance. Due to fiscal constraints, only three priority projects are expected to be funded in FY 2017/18: Elections, LIBRAMP Counterpart project and the Executive Mansion.

Several priority areas may remain unfunded due to lack of resources. These include: additional elections funding; on-going sector projects; health sector financing, including renovation of the JFK hospital; extension of free public education to senior high schools; establishment of regional security and justice hubs; extending the de-concentration and decentralization activities; and preparation of the next medium term development plan, including domestication of the Sustainable Development Goals (SDGs).

3. Fiscal Table

The fiscal table shows the position of revenues, expenditures and financing in the economy for the medium term.

| | FY2015/16 | | FY2016/17 | FY2017/18 | FY2018/19 |
|---|---------------------|---------------------|---------------------|--------------------|--------------------|
| | Budget | Actual | Budget | Proj. | Proj. |
| RESOURCE ENVELOPE | 622,743,420 | 569,812,625 | 600,204,076 | 576,687,015 | 626,501,319 |
| TOTAL DOMESTIC REVENUE (core revenue+carry forward + contingent revenue) | 564,137,716 | 541,915,297 | 562,204,076 | 576,687,015 | 626,501,319 |
| CORE REVENUE | 529,958,716 | 519,915,289 | 555,229,076 | 576,687,015 | 594,820,535 |
| <i>Tax Revenue</i> | 412,336,087 | 400,716,391 | 429,183,935 | 457,735,227 | 498,046,818 |
| <i>Non-Tax Revenue</i> | 61,391,948 | 50,965,325 | 95,784,881 | 101,011,788 | 85,643,717 |
| <i>Grants</i> | 56,230,681 | 68,233,572 | 30,260,260 | 17,940,000 | 11,130,000 |
| CARRY FORWARD | 24,179,000 | 22,000,008 | 2,000,000 | - | - |
| <i>IMF RCF</i> | - | - | - | - | - |
| <i>Consolidated Fund</i> | 22,000,000 | 22,000,008 | 2,000,000 | - | - |
| <i>Maritime Revenue</i> | 2,179,000 | - | - | - | - |
| CONTINGENT REVENUE | 10,000,000 | - | 4,975,000 | - | 31,680,784 |
| <i>Tax Revenue</i> | - | - | 2,500,000 | - | 24,666,366 |
| <i>Non-Tax Revenue</i> | - | - | 2,475,000 | - | 7,014,418 |
| <i>Grants</i> | 10,000,000 | - | - | - | - |
| EXPENDITURE (On-Budget) | 622,743,420 | 552,765,451 | 600,204,076 | 576,687,015 | 525,140,568 |
| <i>Recurrent</i> | 514,940,808 | 485,756,577 | 520,455,947 | 547,110,849 | 525,140,568 |
| <i>PSIP</i> | 107,802,612 | 67,008,874 | 79,748,129 | 29,576,166 | - |
| <i>Elections</i> | - | - | - | 17,376,166 | - |
| <i>LIBRAMP</i> | - | - | - | 7,200,000 | - |
| <i>Executive Mansion</i> | - | - | - | 5,000,000 | - |
| | | | | | |
| FINANCING GAP (Revenue - Expenditure) | (58,605,704) | (10,850,154) | (38,000,000) | - | 101,360,751 |
| IDENTIFIED FINANCING (On-Budget) | 58,605,704 | 27,897,328 | 38,000,000 | - | - |
| BUDGET SUPPORT LOANS | 58,605,704 | 27,897,328 | 38,000,000 | - | - |
| <i>African Development Bank</i> | 28,605,704 | 27,897,328 | - | - | - |
| <i>World Bank - IDA</i> | 30,000,000 | - | 20,000,000 | - | - |
| <i>IMF ad hoc augmentation (contingent loan)</i> | - | - | 18,000,000 | - | - |
| <i>IMF RCF</i> | - | - | - | - | - |
| DOMESTIC BORROWING | - | - | - | - | - |

4. Recurrent Ceilings

The recurrent ceilings for FY 2017/18 are presented by sector and spending entity, broken down by compensation, grants and other recurrent. The recurrent ceilings are derived by using the FY 2016/17 recurrent appropriation as baseline as communicated in the Budget Call Circular 1. These ceilings were subsequently revised in line with the budgetary priorities, counterpart funding requirements, Sector Working Group interactions and the budgetary pressures anticipated during the year. The revised recurrent ceilings for FY 2017/18 are in **Annex II**.

5. Projects

Due to fiscal constraints, **no new PSIP projects are to be introduced in FY 2017/18**. Based on the limited fiscal space available, allocations will be made for key priority projects for FY 2017/18. However, as all of the projects cannot be funded due to the constrained resources and increased non-discretionary expenditure, there are several on-going projects and priority projects that will be unfunded. The list of on-going projects with their funding status for FY 2017/18 is in **Annex III**.

6. Fiscal Rules

Fiscal rules are determined to manage the recurrent budget and to minimize unnecessary expenditure considering increasing fiscal constraints. Below are the draft FY 2017/18 fiscal rules. These are based off the fiscal rules for FY 2016/17 and may be amended prior to the commencement of budget execution for FY 2017/18. Spending entities are asked to follow these fiscal rules wherever possible when preparing budgetary estimates. The detailed Fiscal Rules are in **Annex VIII**.

7. Expenditure Classification guidelines

As part of the changes to the budget preparation process, for FY 2017/18 there is going to be an attempt to further align the budget classifications closely to the International General Finance Statistics (GFS) Manual 2014. This is aimed at ensuring that the expenditure is classified in a transparent and consistent manner, consistent with international standards. Spending entities are required to develop their budget estimates in line with the updates to the Expenditure Classifications specified in this BCC2 and that communicated by the Department of Budget and Development Planning (DBDP). To have the classification consistent with the GFS manual, the following updates to the expenditure classification will be adopted:

7.1 Update to economic classifications: Economic Classifications will be updated in line with international best practices. Additions will be made to capture the true nature of the expenditure, while some existing economic classifications will be made redundant:

- i. **Non-financial assets:** This classification will be used to reflect any expenditure on assets under the recurrent budget. E.g. for purchase of vehicles, furniture, and other large machinery. At present, the classification “consumption of fixed capital” is used to capture this type of expenditure. To correct this misclassification, the classification of “non-financial assets” will be used.
- ii. **Subsidies:** Currently, under the Grants classification, there are many payments made to autonomous public corporations or private corporations, which should be classified as subsidies. Grants should only refer to transfers made to public sector units. In FY 2017/18, the economic classification will be updated to include a separate classification of subsidies. E.g. funds allocated under grants to private schools will now be moved under the subsidies classification.
- iii. **Liabilities:** At present, debt repayment is often presented under the “Use of Goods and Services” classification. To correctly and separately classify this in line with

international best practices, the classifications of “Domestic Liabilities” and “Foreign Liabilities” will be used to capture domestic debt repayment and foreign debt repayment respectively.

The updated list of economic classifications is below:

| |
|-----------------------------------|
| 21 – Compensation of Employees |
| 22 – Use of Goods & Services |
| 23 – Consumption of Fixed Capital |
| 24 – Interests & Other Charges |
| 25 - Subsidies |
| 26 – Grants |
| 27 – Social Benefits |
| 31 – Non-financial Assets |
| 41 – Domestic Liabilities |
| 42 – Foreign Liabilities |

7.2 Projects: At present, projects are presented in a budget as one-line items under their spending entities. For FY 2017/18, in order to gain more clarity, projects are expected to be budgeted by economic classification. As there are no new projects for FY 2017/18, it is expected that all existing projects that have received allocation for the fiscal year should be able to provide their budget breakdown by at least the major economic classifications. Spending entities are encouraged to provide line item breakdowns, if available, as well.

7.3 Grant receiving entities: Some spending entities currently receive some or all allocations that are not broken down into detailed budget lines under the economic classification of “Grants”. For FY 2017/18, all spending entities are required to submit estimates by detailed budget lines. A list of line items from grants which require more detail have been listed in **Annex IV**. Spending entities are required to review these and provide more information as specified.

7.4 COFOG: Classification of Functions of Government (COFOG) were introduced in the approved FY 2016/17 Budget Book. They aim to represent the function of every line item in the budget and present the budget by its functions, in line with international standards. COFOG is currently inputted into the IFMIS system and it is the third last coding block:

E.g. 1140400/1/01/001/501700/014900/**0132**/0000/211126

Two levels of COFOG classifications being used:

- Divisions (i.e. Major Functions – first tier) (e.g. 01 – General Public Services)
- Classes (i.e. Sub- Functions – third tier) (e.g. 0132 – Overall planning and statistical services)

[Groups (i.e. Minor Function - Second tier) can be pulled from the Classes classification]

A table of the functional classifications is provided as **Annex V** to assist spending entities to correctly code the functions of their line items.

8. Budget Calendar and Deadlines

The following dates and deadlines are important for the spending entities to adhere to as part of the budget preparation process:

| Activity | Deadline (Updated) |
|---|--|
| Issuance of the Budget Call Circular 2 | 23 rd February, 2017 |
| Budget Preparation Workshops | 1 st , 2 nd and 3 rd of March |
| Submission of budget estimates, work plans, spending plans and procurement plans by Spending Entities | 23 rd March, 2017 |
| Budget Hearings (Executive) | 30 th March – 5 th April, 2017 |
| Preparation of Draft Budget Book and Final Budget Framework Paper | 21 st April, 2017 |
| Presentation of the Draft Budget Book and Budget Framework Paper to the President and the Cabinet | 24 th April, 2017 |
| Presentation of the Draft Budget Book and the Budget Framework Paper to the National Legislature | 28 th April, 2017 |

9. County Disaggregated Budgets

As a part of the agenda of a Liberia becoming more decentralized and de-concentrated with greater autonomy to the counties, it is important to reflect the allocations by county. In FY 2016/17, fiscal de-concentration was piloted for four counties: Grand Bassa, Nimba, Bong and Margibi, with the establishment of county treasuries that processed payments for several ministries, including Ministry of Internal Affairs, Ministry of Health and Ministry of Finance and Development Planning. Subsequently, three new counties were added to the pilot: Bomi, Cape Mount and Gbarpolu. In FY 2017/18, additional ministries will be added to these pilot counties including Ministry of Education and Ministry of Agriculture.

It is therefore important that county disaggregated budgets are prepared by these entities. For spending entities, this requires the correct **coding** of line items with respect to location, especially for the four pilot counties and the five spending entities. Although the above five ministries are formally participating in the de-concentration pilot, we strongly encourage all spending entities to document the locations of expenditures, whenever possible. This entails using the correct code to indicate the county where an economic activity is taking place.

For example, “Transfer to Cinta Public School” is a line within the Ministry of Education, and the economic activity is taking place in Margibi County. Therefore, the appropriate 39 digit CoA code to be used is as follows:

Agency: 3010900

Budget Classification: 1

Fund Type: 01

Fund Source: 001

Project: 020000

MTEF: 070700
Function: 0912
Location: **0903 (Not 0000)**
Economic Classification: 263298
Coding Block: 3010900/1/01/001/020000/070700/0912/0903/263298

A list of county codes is provided in **Annex VI**.

10. Gender Responsive Budgeting

Gender Responsive Budgeting is being piloted in FY 2017/18 with the Ministry of Health. This is an essential step in recognizing policies that positively impact gender equality and women's empowerment, and ensure that they are appropriately budgeted for.

The Ministry of Health is asked to prepare a Gender Budget Statement (GBS) for FY 2017/18. For the GBS, Ministry of Health should highlight its existing and new policies that specifically target is men or women and identify the costs and budgets for FY 2017/18 (and the medium term) associated with them. A template for the GBS is provided in **Annex VII**.

11. Budget Preparation Workshops

Budget Preparation Workshops will be held with each sector to explain the requirements for the FY 2017/18 budget preparation process and answer any questions spending entities may have. A tentative schedule for the Budget Preparation workshops is provided in **Annex IX**. The final schedule will be communicated with the spending entities.

12. Executive Budget Hearings

The Executive Budget Hearings will be conducted by the National Budget Committee (NBC), a non-statutory, inter-agency committee. The National Budget Committee should ideally comprise of the core members which include Ministry of Finance & Development Planning, Ministry of State for Presidential Affairs, Civil Service Agency, and Public Procurement and Concessions Committee, and other Ministries and Agencies such as Liberia Anti-Corruption Commission, and General Services Agency.

MFDP will be communicating with the core members to ask for representation on the NBC. During the executive budget hearings, spending entities will be required to defend their budget estimates in line with their budget policy notes, and answer questions about what they expect to achieve with their budget for FY 2017/18.

The Budget Hearings are expected to commence tentatively on March 20th and last approximately a week. The draft schedule is in **Annex X**. The final schedule on the Budget Hearings will be communicated to the spending entities.

13. Budget Management Committee

We encourage each spending entity to have a meeting of their Budget Management Committee to review the BCC2 and the templates, and to determine the approach to filling out the templates. The Budget Management Committee are required to meet regularly during

the budget preparation process to monitor progress on the preparation of budget estimates, work plans, spending plans and procurement plans, and must agree on and finalize the estimates before submission to MFDP. The Budget Management Committee for each spending must comprise the heads of the policy areas/departments and key units such as comptroller, procurement and human resources of the spending entity.

14. Budget Estimates and Templates

For FY 2017/18, budget estimates are required along with the work plans, spending plans and procurement plans. Templates for budget estimates, work plans, spending plans and procurement plans accompany the BCC2. Spending entities must keep in mind that estimates must be in line with the details of the Sector Strategic Plans (SSPs) and the Budget Policy Note (BPNs) submitted after the Sector Working Group engagements. Spending entities which did not submit a completed SSP or BPN would be recommended for budgetary adjustments, should the need arise within the given fiscal space.

The following templates accompany the BCC2:

- a) **Checklist (Annex I):** The checklist provides a verification that all the documents have been duly filled in and will be returned to the Department of Budget and Development Planning.
- b) **Detailed budget estimates, spending plans and work plans (Electronic):** The excel template asks for information on the budget estimates within the recurrent ceiling provided. The template requires estimates to be broken down by line items and economic classification (using the updated classification mentioned in Section 7 of this BCC2). The estimates are recommended to follow the fiscal rules (Annex VIII) to ensure that they are compliant with rules for budget execution. Work plans are to be filled in to reflect key activities and spending plan is to be aligned to the work plan and the annual estimates, and provide cost breakdowns by month.
- c) **Personnel data and pensions** (*for the entities who did not provide the information during the strategic phase*): Information on personnel currently employed and retired from the spending entity and receiving a pension are to be submitted. This information template is the same as the one circulated with the BCC1. Please provide this template if you failed to submit one in December 2016 or have any updates.
- d) **PSIP project costing template:** Information on on-going funded projects is to be provided through the project costing template (funding status of projects is provided in Annex III). Projects are expected to be broken down by economic classification.
- e) **Procurement plan:** Procurement plans outline the major procurements by the spending entity, especially on on-going funded projects.

ANNEX I: FY2017/18 BUDGET PREPARATION CHECKLIST

Please submit this checklist, signed by the Minister proper / head of the spending entity, alongside the 4 templates required for FY2017/18 budget preparation, by **March 7, 2018**.

Budget Management Committee

(please tick)

| | |
|--|--|
| Does your entity have a Budget Management Committee ? | |
| If so, did your Budget Management Committee meet to compile strategic plans and to formulate detailed budget estimates for FY2016/17? | |

Budget Policy Note

| | |
|--|--|
| Have you completed your institution's Budget Policy Note (template 1) ? | |
| Are the strategic objectives, KPIs and planned activities in the BPN (template 1) consistent with the sector priorities submitted as part of the AFT prioritization exercise (Sector Working Groups and Pillar Meetings)? | |

Annual Work Plan and Detailed Budget Estimates

| | |
|---|--|
| Have you completed your institution's work plan (template 2) for FY2017/18, broken down by quarter and covering both recurrent and PSIP? | |
| Have you completed the detailed recurrent budget estimates and the spending plan (template 2) , within the budget ceilings provided? | |
| Have you completed the personnel data and pension schedule (template 3) ? | |
| Have you been granted any funding for ongoing PSIP projects ? Are they the recommended projects for FY2017/18? <ul style="list-style-type: none"> • Have you updated the Project Costing template? • Do all ongoing PSIP projects have updated work plans, spending plans and procurement plans? | |

SIGNED (head of spending entity): _____

DATE: _____

ANNEX II: Recurrent ceilings FY 2017/18

| Sector/Spending Entity | FY 2017/18 Ceilings | | | |
|--|---------------------|------------------|-------------------|--------------------|
| | Compensation | Grants | Other recurrent | Total |
| Public Administration | 68,556,805 | 3,485,602 | 35,348,100 | 107,390,507 |
| National Legislature | 26,779,593 | 720,000 | 11,472,212 | 38,971,805 |
| Ministry of State for Presidential Affairs | 1,513,652 | 500,000 | 5,719,859 | 7,733,511 |
| Office of the Vice President | 848,928 | | 1,545,899 | 2,394,827 |
| Civil Service Agency | 2,439,664 | | 422,769 | 2,862,433 |
| General Services Agency | 1,314,118 | | 2,534,504 | 3,848,622 |
| Ministry of Information, Cultural Affairs & Tourism | 1,623,335 | 524,700 | 968,548 | 3,116,583 |
| Ministry of Foreign Affairs | 7,883,298 | 1,075,000 | 4,617,813 | 13,576,111 |
| Liberia Institute of Public Administration | 796,499 | 3,000 | 584,669 | 1,384,168 |
| Liberia Institute of Statistics & Geo-Information Services | 1,503,882 | 103,350 | 96,668 | 1,703,900 |
| Bureau of State Enterprises | 129,306 | | - | 129,306 |
| Mano River Union | | 559,552 | 900,000 | 1,459,552 |
| Ministry of Finance and Development Planning | 8,883,700 | - | 2,595,148 | 11,478,848 |
| Liberia Revenue Authority (LRA) | 14,790,838 | - | 3,604,011 | 18,394,849 |
| Board of Tax Appeals | - | - | 286,000 | 286,000 |
| National Food Assistance Agency | 49,992 | - | - | 49,992 |
| Municipal Sector | 10,468,305 | 1,055,000 | 2,763,355 | 14,286,660 |
| Ministry of Internal Affairs | 8,333,515 | 1,055,000 | 1,214,478 | 10,602,993 |
| National Council of Chiefs & Elders | 192,288 | | 292,877 | 485,165 |
| National Identification Registry | 234,000 | | 256,000 | 490,000 |
| Monrovia City Corporation | 1,173,677 | | 500,000 | 1,673,677 |
| Paynesville City Corporation | 534,825 | | 500,000 | 1,034,825 |
| Transparency and Accountability Sector | 17,934,483 | - | 5,480,523 | 23,415,006 |
| General Auditing Commission | 4,674,840 | | 1,093,302 | 5,768,142 |
| National Elections Commission | 3,890,966 | | 881,550 | 4,772,516 |
| Governance Commission | 1,679,048 | | 318,519 | 1,997,567 |
| Public Procurement & Concessions Commission | 1,049,162 | | 362,251 | 1,411,413 |
| Center for National Documents, Records & Archives | 579,152 | | 282,459 | 861,611 |
| Liberia Anti-Corruption Comm. | 1,738,008 | | 793,491 | 2,531,499 |
| Independent Information Commission | 340,900 | | 88,303 | 429,203 |
| Internal Audit Agency | 3,270,285 | - | 807,599 | 4,077,884 |
| Financial Intelligence Unit | 439,950 | | 470,009 | 909,959 |
| Liberia Extractive Industries, Transparency Initiative (LEITI) | 272,172 | | 383,040 | 655,212 |
| Security and Rule of Law Sector | 59,144,155 | 951,520 | 22,307,292 | 82,402,967 |
| Law Reform Commission | 700,000 | | 237,160 | 937,160 |

| Sector/Spending Entity | FY 2017/18 Ceilings | | | |
|---|---------------------|-------------------|-------------------|-------------------|
| | Compensation | Grants | Other recurrent | Total |
| Judiciary | 14,493,148 | | 2,825,376 | 17,318,524 |
| Ministry of Justice | 27,435,800 | 951,520 | 7,100,635 | 35,487,955 |
| Executive Protection Services | 4,226,119 | | 1,270,321 | 5,496,440 |
| National Security Agency | 1,177,520 | | 6,825,184 | 8,002,704 |
| Independent Human Rights Commission | 1,103,700 | | 123,166 | 1,226,866 |
| Liberia Commission on Small Arms | 391,476 | | 85,338 | 476,814 |
| Ministry of National Defense | 9,616,392 | | 3,840,112 | 13,456,504 |
| Health Sector | 35,826,950 | 30,907,011 | 10,538,380 | 77,272,341 |
| Ministry of Health | 25,745,364 | 30,807,011 | 5,605,646 | 62,158,021 |
| John F. Kennedy medical Center | 4,462,504 | | 856,280 | 5,318,784 |
| Phebe Hospital and School of Nursing | 1,056,488 | 100,000 | 1,121,353 | 2,277,841 |
| Liberia Institute of Bio-Medical Research | 292,114 | | 217,404 | 509,518 |
| Liberia Board for Nursing & Midwifery | 149,784 | | 43,160 | 192,944 |
| Liberia Pharmacy Board | 105,940 | | 94,060 | 200,000 |
| Liberia Medical and Dental Council | 273,588 | | 126,412 | 400,000 |
| Liberia College of Physician and Surgeons | 1,150,328 | | 732,672 | 1,883,000 |
| Liberia Medicine and Health Product Regulatory Auth. | 263,316 | | 218,963 | 482,279 |
| National Aids Commission | 627,700 | | 256,159 | 883,859 |
| Jackson F. Doe Hospital | 1,699,824 | | 1,266,271 | 2,966,095 |
| Social Development Sector | 4,332,812 | 2,766,295 | 2,800,721 | 9,899,828 |
| Ministry of Youth and Sports | 937,709 | 1,450,722 | 1,517,220 | 3,905,651 |
| Liberia Refugee Repatriation, Resettlement Commission | 525,372 | | 88,557 | 613,929 |
| National Commission on Disability | 149,730 | 120,000 | 201,246 | 470,976 |
| National Veterans' Bureau | 345,692 | | 136,200 | 481,892 |
| Liberia Agency for Community Empowerment | 615,567 | - | 167,690 | 783,257 |
| Ministry of Gender, Children and Social Protection | 1,758,742 | 1,195,573 | 689,808 | 3,644,123 |
| Education | 49,976,267 | 19,270,400 | 15,416,732 | 84,663,399 |
| Ministry of Education | 34,909,004 | 2,369,000 | 7,678,467 | 44,956,471 |
| University of Liberia | - | 16,001,400 | - | 16,001,400 |
| Monrovia Consolidated School System | 3,530,700 | | 371,852 | 3,902,552 |
| Booker Washington Institute | 1,200,000 | | 1,401,603 | 2,601,603 |
| Cuttington University College | | | 1,083,880 | 1,083,880 |
| National Commission on Higher Education | 345,026 | 700,000 | 146,199 | 1,191,225 |
| William Tubman University | 4,597,887 | | 354,520 | 4,952,407 |
| West African Examination Council | 628,483 | 200,000 | 771,517 | 1,600,000 |
| Agricultural and Industrial Training Bureau | 169,647 | | 254,409 | 424,056 |
| Zorzor Rural Teacher Training Institute | 384,529 | | 355,721 | 740,250 |
| Webbo Rural Teacher Training Institute | 370,824 | | 372,109 | 742,933 |
| Kakata Rural Teacher Training Institute | 546,145 | | 835,827 | 1,381,972 |

| Sector/Spending Entity | FY 2017/18 Ceilings | | | |
|--|---------------------|-------------------|--------------------|--------------------|
| | Compensation | Grants | Other recurrent | Total |
| Bassa County Community College | 544,920 | | 285,080 | 830,000 |
| Bomi County Community College | 268,227 | | 321,423 | 589,650 |
| Nimba Community College | 381,389 | | 448,611 | 830,000 |
| Lofa Community College | 630,720 | | 199,280 | 830,000 |
| Bong Community College | 724,956 | | 255,044 | 980,000 |
| Grand Gedeh Community College | 398,160 | | 101,840 | 500,000 |
| Harbel College | 345,650 | | 179,350 | 525,000 |
| Energy and Environment Sector | 6,433,811 | 1,853,907 | 3,194,740 | 11,482,458 |
| Environmental Protection Agency | 1,185,268 | 853,907 | 177,507 | 2,216,682 |
| Forestry Training Institute | 150,000 | | 231,855 | 381,855 |
| Ministry of Lands, Mines and Energy | 1,622,419 | | 1,106,139 | 2,728,558 |
| Forestry Development Authority | 3,228,144 | 1,000,000 | 250,178 | 4,478,322 |
| Liberia Water and Sewer Corporation | - | | 1,395,000 | 1,395,000 |
| Rural Renewable Energy Agency | 247,980 | | 34,061 | 282,041 |
| Agriculture Sector | 3,896,602 | 71,610 | 2,370,026 | 6,338,238 |
| Ministry of Agriculture | 1,761,352 | 71,610 | 1,020,063 | 2,853,025 |
| Cooperative Development Agency | 271,256 | | 42,453 | 313,709 |
| Liberia Produce Marketing Corporation | 364,404 | | 12,614 | 377,018 |
| Liberia Rubber Development Authority | 109,740 | | 600,000 | 709,740 |
| Central for Agriculture Research Institute | 1,389,850 | | 694,896 | 2,084,746 |
| Infrastructure and Basic Services | 7,802,886 | 33,838 | 7,706,153 | 15,542,877 |
| Liberia Broadcasting System | 325,000 | | 718,857 | 1,043,857 |
| National Housing Authority | 611,248 | | 65,491 | 676,739 |
| Ministry of Post and Telecommunications | 1,189,158 | 33,838 | 294,806 | 1,517,802 |
| Ministry of Transport | 1,202,398 | | 684,975 | 1,887,373 |
| Ministry of Public Works | 2,786,459 | | 4,717,660 | 7,504,119 |
| National Transit Authority | 1,195,636 | | 1,204,364 | 2,400,000 |
| National Housing and Savings Bank | 116,998 | | | 116,998 |
| Liberia Airport Authority | 375,989 | | 20,000 | 395,989 |
| Industry and Commerce Sector | 4,938,725 | 600,124 | 3,019,206 | 8,558,055 |
| National Investment Commission | 1,078,900 | | 476,130 | 1,555,030 |
| Ministry of Commerce | 1,229,962 | 537,111 | 1,019,560 | 2,786,633 |
| Ministry of Labor | 1,020,926 | 63,013 | 636,180 | 1,720,119 |
| Liberia Industrial Property System | 65,196 | | 62,488 | 127,684 |
| Liberia Copyright Office | 93,507 | | 54,416 | 147,923 |
| Liberia Industrial Free Zone Authority | | | 50,220 | 50,220 |
| National Insurance Corporation of Liberia | 127,704 | | 51,296 | 179,000 |
| National Lottery Authority | 197,490 | | 75,000 | 272,490 |
| National Bureau of Concession | 1,125,040 | | 593,916 | 1,718,956 |
| TOTAL | 269,311,801 | 60,995,307 | 110,945,228 | 441,252,336 |

ANNEX III: Funded and Unfunded PSIP projects and estimates for FY 2017/18¹

| Sector | Spending Entity Name | Project Name | FY 2016/17 Original Appropriation | FY 2016/17 Revised Appropriation | Projection for FY17/18 | | |
|---------------------------------|----------------------|---|-----------------------------------|----------------------------------|------------------------|-------------------|-------------------|
| | | | | | Funded | Unfunded | Total |
| Agriculture | MOA | 054000 - Support to Agriculture Sector | 5,000,000 | 4,700,000 | - | 4,700,000 | 4,700,000 |
| | | | 5,000,000 | 4,700,000 | - | 4,700,000 | 4,700,000 |
| Education | WVSTU | 053900 - Renovation of Tubman University | 850,000 | 850,000 | - | 152,976 | 152,976 |
| | BWI | 053800 - Renovation of Trade Shops | 350,000 | 350,000 | - | - | - |
| | MOE | Additional financing for free early childhood and secondary education | | | | 12,099,839 | |
| | | | 1,200,000 | 1,200,000 | - | 12,252,815 | 12,252,815 |
| Energy & Environment | | 016900 - Mount Coffee Rehabilitation, T | - | 1,995,330 | - | 338,591 | 338,591 |
| | LEC | 500700 - CPF: Compensation WAPP | 2,500,000 | 1,643,448 | - | - | - |
| | | 514800 - Counterpart funding : Bushrod Power Generation Expansion Project | 400,000 | 400,000 | - | - | - |
| | MLME | 054100 - Dtweh Coastal Defence | 500,000 | 500,000 | - | - | - |
| | | | 3,400,000 | 4,538,778 | - | 338,591 | 338,591 |
| Health | JFK | JFK renovations | | | | | |
| | MOH | Health sector financing | | | | | |
| Infrastructure & Basic Services | LAA | 053000 - Terminal Building-RIA | 1,500,000 | 2,095,600 | - | - | - |
| | | 015000 - Ongoing Roadworks, Pavements a | 18,000,000 | 15,815,546 | - | - | - |
| | MPW | 514500 - Counterpart funding : Somalia Drive-JICA | 50,000 | 50,000 | - | - | - |

¹ For some priority projects, costs have not been finalized and will be added in at a later date.

| Sector | Spending Entity Name | Project Name | FY 2016/17 Original Appropriation | FY 2016/17 Revised Appropriation | Projection for FY17/18 | | |
|------------------------|----------------------|---|-----------------------------------|----------------------------------|------------------------|------------------|-------------------|
| | | | | | Funded | Unfunded | Total |
| | | 514600 - Counterpart funding : Rural WASH program | 1,000,000 | 23,000 | - | - | - |
| | | 550100 - Counterpart Funding: LIBRAMP | | | 7,200,000 | | 7,200,000 |
| | | 550101 - Lot 1: Monrovia to Gbarnga-Works | 1,404,129 | 1,404,129 | - | 702,065 | 702,065 |
| | NHA | 011500 - NHA Housing Policy Project | 2,250,000 | 384,704 | - | 1,865,296 | 1,865,296 |
| | | | | | | - | - |
| | | | 24,204,129 | 19,772,979 | 7,200,000 | 2,567,361 | 9,767,361 |
| Municipal | MCC | 551100 - Emergency Monrovia Urban Sanit | 1,390,000 | 875,000 | - | - | - |
| | NCCE | 052300 - Chief Compound | 300,000 | 300,000 | - | 150,000 | 150,000 |
| | | | 1,690,000 | 1,175,000 | - | 150,000 | 150,000 |
| Public Administration | MFDP | 016600 - Thermal Diesel (HFO) Power sta | 1,230,000 | 1,230,000 | - | 4,168 | 4,168 |
| | | Preparing the next medium term development plan | | | | 1,000,000 | |
| | CBL | 241108 - CPF:CBL WAMZ PAYMENT SYSTEM | 100,000 | 100,000 | - | 100,000 | 100,000 |
| | MICAT | 053200 - National Museum | 400,000 | 400,000 | - | | - |
| | MOS | 000800 - Renovation of the Executive Ma | 7,000,000 | 7,000,000 | 5,000,000 | 5,000,000 | 10,000,000 |
| | LISGIS | 035500 - Household Income Expend. Surv | 1,000,000 | 1,000,000 | - | | - |
| | National Legislature | 028000 - Legislative Proj for Rural Dev | 3,650,000 | 2,200,000 | - | 2,200,000 | 2,200,000 |
| | | | 13,380,000 | 11,930,000 | 5,000,000 | 8,304,168 | 13,304,168 |
| Security & Rule of Law | | 020700 - UNMIL Drawdown | 10,000,000 | 7,835,164 | - | 2,000,000 | 2,000,000 |
| | | | 10,000,000 | 7,835,164 | - | 2,000,000 | 2,000,000 |

| Sector | Spending Entity Name | Project Name | FY 2016/17 Original Appropriation | FY 2016/17 Revised Appropriation | Projection for FY17/18 | | |
|-------------------------------|----------------------|---|-----------------------------------|----------------------------------|------------------------|-------------------|-------------------|
| | | | | | Funded | Unfunded | Total |
| Social Development Services | MYS | 023700 - Cleaning of Beach and Waterway | 874,000 | 874,000 | - | 217,460 | 217,460 |
| | | | 874,000 | 874,000 | - | 217,460 | 217,460 |
| Transparency & Accountability | | 023500 - Elections | 20,000,000 | 20,000,000 | 17,376,166 | 11,623,834 | 29,000,000 |
| | | | 20,000,000 | 20,000,000 | 17,376,166 | 11,623,834 | 29,000,000 |
| Total | | | 79,748,129 | 72,025,920 | 29,576,166 | 42,154,228 | 71,730,395 |

ANNEX IV: List of Line Items by Spending Entities that require more information

| Spending Entity | Chart of Accounts Code/Line Item description | Required information |
|--|--|--|
| Public Administration | | |
| 101 National Legislature | 262104 - Contributions to other Int.Org | Specify which International organization |
| | 263166 - Trf to Public Accounts Committee | Breakdown of how the funds are being utilized under the relevant department |
| | 263172 - Transfer-Legist. Budget Office | Breakdown of how the funds are being utilized under the relevant department |
| 102 - Ministry of State for President | 262110 - Transfer-Cabinet Sec. | Breakdown of how the funds are being utilized under the relevant department |
| | 263174 - Transfer to PDU | Breakdown of how the funds are being utilized under the relevant department |
| 109 - Ministry of Information, Culture | 263102 - Transfers to Agencies–Current | Breakdown of how the funds are being utilized under the relevant department |
| 111 - Ministry of Foreign Affairs | 262101 - Contributions to International | Specify which International organization |
| | 262111 - Transfer to ECOWAS Secretariat | Breakdown of how the funds are being utilized under the relevant department |
| 114 - Liberia Inst. of Stat \& Geo-In | 263108 - Trans. Population Policy Cord. | Breakdown of how the funds are being utilized under the relevant department |
| | 265401 - Transfer to Individuals | Broken down and merged into the spending entity budget and |
| 126 - Mano River Union | 262103 - Mano River Union | Break down budget by economic classification and line items |
| 130 - Ministry of Finance and Dev Pl | 262104 - Contributions to other Int.Org | Specify which International organization |
| | 262108 – Trans. African Peer Review Sec | Specify whether subsidy or grant. If grant, provide breakdown by economic classification |
| | 263107 - Transfer To LIMPAC | Breakdown of how the funds are being utilized under the relevant department |
| | 263116 - Transfer to PFM Reform Secret. | Breakdown of how the funds are being utilized under the relevant department |
| | 263181 - Transfer to Interim Land Management Tax Force | Break down budget by economic classification and line items |
| | 264108 - Inst. of Certified Public Acct. | Specify whether subsidy or grant. If grant, provide |

| Spending Entity | Chart of Accounts Code/Line Item description | Required information |
|---------------------------------------|---|---|
| | | breakdown by economic classification |
| | 265509 - Transfer to MCC Compact Trans | Specify whether subsidy or grant. If grant, provide breakdown by economic classification |
| 140 - Liberia Revenue Authority(LRA) | 263102 - Transfers to Agencies–Current | Break down budget by economic classification and line items |
| 141 - Tax Appeal Board | 263152 - Support to Tax Appeal Board | Break down budget by economic classification and line items |
| Municipal | | |
| 105 - Ministry of Internal Affairs | 263121 - Transfer to Cities | Breakdown of how the funds are being utilized under the relevant department |
| Security and Rule of Law | | |
| 202 - Ministry of Justice | 263168 - Trf to Gbarnga Regional Hub | Breakdown of how the funds are being utilized under the relevant department |
| | 263183 - Transfer to Center of Excellence | Breakdown of how the funds are being utilized under the relevant department |
| Health | | |
| 310 - Ministry of Health | 262104 - Contributions to other Int.Org | Specify which International organization |
| | 263143 - USAID Support to Health | Breakdown of how these funds are being utilized by economic classification |
| | 263302 - Transfer-Redemption Hospital | Specify whether subsidy or grant. If grant, provide breakdown by economic classification |
| | 263354 - Saclepea Comprehensive Health | Specify whether subsidy or grant. If grant, provide breakdown by economic classification |
| Education | | |
| 301 - Ministry of Education | 264170 - Monitoring & Evaluation | To be incorporated as part of the departments of Ministry of Education and broken down into economic classification |
| 302 - University of Liberia | 263205 - Transfer-University of Liberia | Break down budget by economic classification and line items |
| Energy and Environment | | |
| 120 - Environmental Protection Agency | 262104 - Contributions to other Int.Org | Specify which International organization |
| | 263175 - Environmental Research | Breakdown of how the funds are |

| Spending Entity | Chart of Accounts Code/Line Item description | Required information |
|---|---|---|
| | Secretariat-NCC | being utilized under the relevant department |
| Agriculture | | |
| 401 - Ministry of Agriculture | 262104 - Contributions to other Int.Org | Specify which International organization |
| Infrastructure and Basic Services | | |
| 404 - Ministry of Post and Telecommunications | 262104 - Contributions to other Int.Org | Specify which International organization |
| Industry and Commerce | | |
| 432 - National Bureau of Concessions | 263101 - Trans.to Ministries Current | Break down budget by economic classification and line items |

ANNEX V: Classifications of Functions of Government

| FUNCTIONS OF GOVERNMENT | |
|--|---|
| 01 - General Public Services | 07 – Health |
| 0111 - Executive and legislative organs | 0700 – Health |
| 0112 - Financial and fiscal affairs | 0711 - Pharmaceutical products (IS) |
| 0113 - External affairs (CS) | 0730 - Hospital Services |
| 0131 - General personnel services(CS) | 0731 - General hospital services (IS) |
| 0132 - Overall planning and statistical Services | 0740 - Public health services (IS) |
| 0133 - Other general services (CS) | 0750 - R & D Health (CS) |
| 0160 - General public services n.e.c. | 0760 - Health n.e.c. (CS) |
| 02 – Defense | 08 - Recreation, Culture and Religious |
| 0210 - Military defense (CS) | 0810 - Recreational and sporting services |
| 0220 - Civil defense (CS) | 0820 - Cultural services (IS) |
| 03 - Public Order and Safety | 0830 - Broadcasting and publishing |
| 0310 - Police services (CS) | 09 – Education |
| 0320 - Fire protection services (CS) | 0912 - Primary Education |
| 0330 - Law courts (CS) | 0921 - Lower-secondary education (IS) |
| 0340 - Prisons (CS) | 0930 - Post Secondary Non-Tertiary Education |
| 0360 - Public order and safety n.e.c. | 0940 - Tertiary Education |
| 04 - Economic Affairs | 0941 - First stage of tertiary education |
| 0411 - General economic and commercial affairs | 0950 - Education Not Definable by Level |
| 0412 - General labor affairs (CS) | 0980 - Education n.e.c. (CS) |
| 0421 - Agriculture (CS) | 10 - Social Protection |
| 0422 - Forestry (CS) | 1012 - Disability (IS) |
| 0423 - Fishing and hunting (CS) | 1040 - Family and children (IS) |
| 0435 - Electricity (CS) | 1070 - Social exclusion n.e.c. (IS) |
| 0441 - Mining of mineral resources | |
| 0443 - Construction (CS) | |
| 0450 - Transport | |
| 0451 - Road transport (CS) | |
| 0452 - Water transport (CS) | |
| 0454 - Air transport (CS) | |
| 0460 - Communication | |
| 0473 - Tourism (CS) | |
| 0482 - R & D Agriculture, forestry | |
| 05 - Environmental Protection | |
| 0560 - Environmental protection n.e.c | |
| 06 - Housing and Community Amenities | |
| 0610 - Housing development (CS) | |
| 0620 - Community development (CS) | |
| 0630 - Water supply (CS) | |

ANNEX VI: County Codes (For Decentralized Budgets)²

| Code | County/District | | |
|--------------|-------------------------------|-----------|--------------------|
| 00-00 | Unspecified (National) | 05 | Tewor |
| 01 | BOMI COUNTY | 06 | GRAND GEDEH |
| 01 | Klay | 01 | B'hai |
| 02 | Suehn Mecca | 02 | Cavala |
| 03 | Senjeh | 03 | Gbao |
| 04 | Dowein | 04 | Gboe-Ploe |
| 02 | BONG COUNTY | 05 | Glio-Twarbo |
| 01 | Boinsen | 06 | Konobo |
| 02 | Fuamah | 07 | Putu |
| 03 | Jorquelleh | 08 | Tchien |
| 04 | Kokoyah | 07 | GRAND KRU |
| 05 | Kpaai | 01 | Barclayville |
| 06 | Panta | 02 | Bleebo |
| 07 | Salala | 03 | Bolloh |
| 08 | Sanoyeah | 04 | Buah |
| 09 | Suakoko | 05 | Dorbor |
| 10 | Tukpahlee | 06 | Dweh |
| 11 | Yeallequelleh | 07 | Felo-Jekwi |
| 12 | Zota | 08 | Fenetoe |
| 03 | GBARPOLU | 09 | Forpoh |
| 01 | Belleh | 10 | Garraway |
| 02 | Bokomu | 11 | Gee |
| 03 | Bopolu | 12 | Grand Cess Wedabo |
| 04 | Gbarma | 13 | Kpi |
| 05 | Gounwolaila | 14 | Lower Jloh |
| 06 | Kongba | 15 | Nrokwia-Wesldow |
| 07 | Koninga | 16 | Trenbo |
| 04 | GRAND BASSA | 17 | Upper Jloh |
| 01 | Commonwealth-B | 18 | Wlogba |
| 02 | District No 1 | 08 | LOFA |
| 03 | District No 2 | 01 | Foya |
| 04 | District No 3 | 02 | Kolahun |
| 05 | District No 4 | 03 | Salayea |
| 06 | Neekreen | 04 | Vahun |
| 07 | Owensgrove | 05 | Voinjama |
| 08 | St. John River City | 06 | Zorzor |
| 05 | GRAND CAPE MOUNT | 09 | MARGIBI |
| 01 | Commonwealth-C | 01 | Firestone |
| 02 | Garwula | 02 | Gibi |
| 03 | Golakonneh | 03 | Kakata |
| 04 | Porkpa | 04 | Mambah Kaba |
| 10 | MARYLAND | 04 | Karforh |
| 01 | Gwelekpoken | 05 | Nanee |
| 02 | Harper | 06 | Nyenawliken |
| 03 | Karluway | 07 | Nyenebo |
| 04 | Nyorken | 08 | Potupo |
| 05 | Pleebo/Sodoken | 09 | Sarbo |
| 06 | Whojah | 10 | Tuobo |
| 11 | MONTSEERRADO | 15 | SINOE |
| 01 | Careysburg | 01 | Bodae |
| 02 | Commonwealth | 02 | Bokon |
| 03 | Greater Monrovia | 03 | Butaw |
| 04 | St. Paul River | 04 | Dugbe River |

² Please refer to section 9 on how the county codes should be used

| Code | County/District | | |
|-------------|------------------------|----|---------------|
| 05 | Todee | 05 | Dugbe River |
| 12 | NIMBA | 06 | Greenville |
| 01 | Boe & Quilla | 07 | Jaedae |
| 02 | Buu-Yao | 08 | Juarzon |
| 03 | Doe | 09 | Kpayan |
| 04 | Garr-Bain | 10 | Kulu Shaw Boe |
| 05 | Gbehlay-Geh | 11 | Plahn Nyarn |
| 06 | Gbi & Doru | 12 | Pynes Town |
| 07 | Gbor | 13 | Sanquin Dist |
| 08 | Kparblee | 14 | Seekon |
| 09 | Leewehpea-Mahn | 15 | Wedjah |
| 10 | Meinpea-Mahn | | |
| 11 | Sanniquellie Mahn | | |
| 12 | Twan River | | |
| 13 | Wee-Gbehyi-Mahn | | |
| 14 | Yarwein | | |
| 15 | Yarpea Mahn | | |
| 16 | Yarwein Mehnsomnoh | | |
| 17 | Zoe-Gbao | | |
| 13 | RIVER CEE | | |
| 01 | Beawor | | |
| 02 | Central River Cess | | |
| 03 | Doedain | | |
| 04 | Fen River | | |
| 05 | Jo River | | |
| 06 | Norwein | | |
| 07 | Sam Gbalor | | |
| 08 | Zarflahn | | |
| 14 | RIVER GEE | | |
| 01 | Chedepo | | |
| 02 | Gbeapo | | |
| 03 | Glaro | | |

ANNEX VII: Gender Budgeting Statement (GBS) Template

For FY 2017/18 budget, Ministry of Health is required to produce a Gender Budget Statement. The following template can be used a sample for the statement:

| Key Gender Sensitive/Disaggregated Indicators | | | | | |
|--|-------------------------|------------------|-------------------------|-------------------------|-------------------------|
| | Baseline (Year) | FY2016/17 | FY2017/18 Target | FY2018/19 Target | FY2019/20 Target |
| <i>Examples:</i> | | | | | |
| 1. Maternal mortality rate | | | | | |
| 2. Number of female health workers | | | | | |
| 3. Number of Male Health Workers | | | | | |
| 4. Contraceptive Prevalence Rate | | | | | |
| 5. Percentage of births by trained attendants | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| | | | | | |
| Gender Sensitive Policies | | | | | |
| Policy measures | FY2016/17 Budget | | FY2017/18 Budget | | |
| | GoL | Donor | GoL | Donor | |
| <i>Examples:</i> | | | | | |
| 1. Provision of free contraceptives | | | | | |
| 2. Training of birth attendants | | | | | |
| 3. Training of doctors in obstetrics/gynecology | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Annex VIII: Fiscal Rules FY2016/17

Consultancy Services

- The remuneration for individual-based consultancy contracts may not exceed the remuneration of the principal deputy of the institution. In exceptional cases where there is a compelling need, this rule may be relaxed based on approval of PPCC.
- Consultancy contracts may not be approved for positions in the civil service structure for which skills can be readily found in an institution.
- Consultancy contracts must be task-based and must clearly include knowledge transfer provisions that allow for training and capacity building of existing civil servants in the institution.
- Consultancy contracts for individuals may not be approved for any recurrent tasks within an institution except for specialized units (e.g. Presidential Delivery Unit, ECOWAS Secretariat, etc) without statutory existence. However, this does not affect contracts already in force.
- Consultancy contracts shall not be for a period more than a Fiscal Year (or 12 months).

Travel restrictions

- The revised travel ordinance shall be reintroduced in Fiscal Year 16/17
- No more than three persons shall constitute a ‘ministry’s delegation’ (i.e. a delegation from a ministry or agency) except in cases where expansion of the delegation is approved by the President.
- No more than six persons shall constitute a “sector statutory delegation” (i.e. a delegation from several ministries or agencies) provided each M/A other than the sector lead is represented by not more than one person. The maximum delegation for the sector lead m/A shall not be more than three persons. However, expansion of delegation shall be approved by the President.
- Any change to travel plans unless expressly approved by a competent authority (i.e., the President or Head of Institution) shall be the full responsibility of the traveler.
- Travels (especially statutory meetings) shall be properly planned at least two weeks in advance to avoid exorbitant ticket charges.
- Except for the Vice President, Speaker, Pro-Tempore, Chief Justice, Finance and Foreign Ministers who shall travel by business class, all travels shall be by economy class.
- Total number of days spent abroad for which per diem shall be paid by the GoL shall not exceed seven (7) unless for special events expressly approved by the President.

Fuel

- There shall be no personal fuel allowance for employees. Fuel allowances shall not exceed the following limits for operational use by:
 - office of the Head of entity: maximum 250 gallons
 - office of Deputy Head of entity: maximum 200 gallons
 - office of principal assistants (e.g. assistant minister) :maximum 150 gallons
 - other units within the entity: maximum 100 gallons

Scratch Cards

- Scratch card shall be provided (using post-pay where applicable) only for operational purposes and not as personal allowances and the following limits shall not be exceeded:
 - For operational use of the office of the Head of entity: maximum \$500
 - For operational of the office of Deputy Head of entity: maximum \$375
 - For operational use of the office of principal assistants: maximum \$250
 - For operational use of other units within the entity: maximum \$125

Foreign Training/Workshop

- For the fiscal year 2016/17, there shall be no foreign training, workshop or study tour except otherwise funded by an external agency. This does not apply to foreign scholarships based on national capacity development strategy and managed by the Inter-Ministerial Scholarship Committee.
- Ministries/Agencies/Authorities/Commissions are encouraged to conduct local training and workshops in their conference rooms or Government-owned facilities preferably where minimum rental fees are required and pay special attention to catering costs.

Hiring Freeze

- With the exception of the Ministry of Health, Ministry of Education and security personnel already in training as part of the UNMIL drawdown, there shall be no new hiring of staff into the public service.
- Exceptions may be granted for direct replacement of employees who have resigned or been pensioned provided there is no upward adjustment of salary or benefits for the position.

Purchase of Locally processed Rice

- All on-budget purchases of rice shall be restricted to locally processed rice. This includes but not limited to purchases by the AFL, Police Training Academy, the Bureau of Correction and Independence Day or special holidays rice bonuses.

State Owned Enterprises (SOEs) Pay

- Where board fees are paid to board members, there shall be no sitting fees.
- Cabinet Ministers occupying either statutory or appointed board positions on public corporations or autonomous agencies shall not be entitled to board or sitting fees.
- Boards are required to present proposal for Board fees to the President for approval
- Commissions without oversight boards are required to submit compensation proposal of senior management for approval by the President
- In cases where board has performed exceptionally and bonus is being paid, such proposal should be made to the President for approval.

Vehicle Maintenance & Repair

- Government shall be responsible to maintain and insure utility vehicles and vehicles assigned to presidential appointees and other staff provided those vehicles have not been purchased under the fleet management program in which case it becomes the responsibility of the owner.
- Maintenance of Government, mentioned above, shall be the sole responsibility of the respective Ministries/Agencies and Commission.

Adjustments Fleet Management Policy

- The existing restriction on the purchase of vehicles shall hereby be enforced.
- There is hereby imposed a freeze on the sale of Government-owned vehicles, including vehicles of public enterprises, under the GSA fleet management policy or other related policies to political appointees
- However, vehicles determined by the GSA to have completely deteriorated beyond effective use and are not in working condition for which the cost of repair is prohibitively high shall be auctioned by the GSA.

Currency payment

- All Ministries and Agencies shall ensure that contract for the purchase of goods or services should be made flexible to accommodate payment in Liberian Dollars as and when necessitated by liquidity conditions.

- Ministries and Agencies should also make arrangement and be prepared to receive salary and wages in Liberian Dollars. The ratios will be determined based on liquidity position of the Government.

ANNEX IX: TENTATIVE BUDGET PREPARATION WORKSHOP SCHEDULE

| Date/Time | Pillar | Sector | Ministry/Agency |
|------------------------------|---|---|--|
| March 1 st , 2017 | Pillar I: Peace, Security and Rule of Law | Security & Rule of Law | Ministry of Justice |
| | | | Ministry of National Defense |
| | | | Executive Protective Service |
| | | | Independent National Commission on Human Rights |
| | | | Law Reform Commission |
| | | | National Security Agency |
| | Pillar II: Economic Transformation | Infrastructure & Basic Services | Ministry of Public Works |
| | | | National Transit Authority |
| | | | National Housing Authority |
| | | | Liberia Telecommunications Corporation |
| | | | Ministry of Transport |
| | | | Ministry of Posts and Telecommunications |
| | | | Liberia Broadcasting System |
| | | | National Housing and Savings Bank |
| | | | Liberia Airport Authority |
| | | Energy & Environment | Environmental Protection Agency |
| | | | Liberia Water and Sewer Corporation |
| | | | Liberia Electricity Corporation |
| | | | Ministry of Lands, Mines and Energy |
| | | | Forestry Development Authority |
| | | Industry & Commerce | Forestry Training Institute |
| | | | Ministry of Commerce and Industry |
| | | | National Investment Commission |
| | | | Ministry of Labor |
| | | | Bureau of Concessions |
| | | | Liberia Copyright Office, Liberia Industrial Property System, Liberia Industrial Free Zone Authority, National Lottery Authority |
| | | | Liberia Maritime Authority |
| | | National Insurance Corporation of Liberia | |
| | | Agriculture | Ministry of Agriculture |
| | | | Liberia Produce Marketing Corporation |
| | Liberia Rubber Development Authority | | |
| | Cooperative Development Agency | | |
| March 2 nd , 2017 | Pillar III: Human Development | Health | Ministry of Health |
| | | | Jackson F. Doe Memorial Hospital |
| | | | John F. Kennedy Hospital |
| | | | Phebe Hospital |
| | | | Liberian Institute of Biomedical Research |
| | | | Liberia Medicines and Health Products Regulatory Authority |
| | | | National Aids Commission |
| | | | Ministry of Education |
| | | Education | University of Liberia |
| | | | Monrovia Consolidated School System |
| | | | Booker Washington Institute |
| | | | Cuttington University College |
| | National Commission on Higher Education | | |

| Date/Time | Pillar | Sector | Ministry/Agency |
|--|---|-------------------------------|---|
| March 3 rd , 2017 | | | William V.S. Tubman University |
| | | | West African Examination Council |
| | | | Agricultural and Industrial Training Bureau |
| | | | KRTTI, ZRTTI, WRTTI, Community Colleges |
| | | Social Development Services | Liberia Agency for Community Empowerment |
| | | | National Veterans Bureau |
| | | | National Commission on Disabilities |
| | | | Liberian Refugee Repatriation and Resettlement Commission |
| | | | Ministry of Youth & Sports |
| | | | Ministry of Gender, Children & Social Protection |
| | Pillar IV: Governance & Public Institutions | Transparency & Accountability | General Auditing Commission |
| | | | Liberia Anti-Corruption Commission |
| | | | Governance Commission |
| | | | Public Procurement & Concessions Commission |
| | | | Land Commission |
| | | | Liberia Extractive Industries Transparency Initiative |
| | | | Center for National Documents & Archives |
| | | National Elections Commission | |
| | | Public Administration | Ministry of State for Presidential Affairs |
| Vice President Office | | | |
| Ministry of Foreign Affairs | | | |
| Ministry of Finance & Development Planning | | | |
| Bureau of State Enterprises | | | |
| Ministry of Information, Cultural Affairs & Tourism | | | |
| Civil Service Agency | | | |
| General Services Agency | | | |
| National Food Assistance Agency | | | |
| Liberia Institute of Statistics & Geo-Information Services | | | |
| Liberia Institute of Public Administration | | | |
| Municipal & Local Government | Ministry of Internal Affairs | | |
| | Monrovia City Corporation | | |
| | Paynesville City Corporation | | |
| | National Identification Registry | | |
| | National Council of Chiefs & Elders | | |

ANNEX X: TENTATIVE SCHEDULE FOR BUDGET HEARINGS³

| Date | Time | Sector | Spending Entity |
|--|------------------------------|--------|---------------------------------------|
| Thursday, 30 th March, 2017 | 9:00 AM to 12:30 PM | Health | Ministry of Health and Social Welfare |
| | | | Jackson F. Doe Memorial Hospital |
| | | | John F. Kennedy Hospital |
| | | | Phebe Hospital |

³ The final dates will be communicated to the spending entities

| Date | Time | Sector | Spending Entity | |
|---------------------------------------|---|---------------------------------|--|---------------------------------------|
| | | | Liberian Institute of Biomedical Research | |
| | | | Liberia Medicines and Health Products Regulatory Authority | |
| | | | National Aids Commission | |
| | | 2:00 PM to 17:30 PM | Agriculture | Ministry of Agriculture |
| | | | | Liberia Produce Marketing Corporation |
| | | | | Liberia Rubber Development Authority |
| | | | | Cooperative Development Agency |
| Friday, 31 st March, 2017 | 9:00 AM to 12:30 PM | Education | Ministry of Education | |
| | | | University of Liberia | |
| | | | Monrovia Consolidated School System | |
| | | | Booker Washington Institute | |
| | | | Cuttington University College | |
| | | | National Commission on Higher Education | |
| | | | William Tubman University | |
| | | | West African Examination Council | |
| | | | Agricultural and Industrial Training Bureau | |
| | KRTTI, ZRTTI, WRTTI, Community Colleges | | | |
| | | 2:00 PM to 17:30 PM | Municipal Government | Ministry of Internal Affairs |
| | | | | Monrovia City Corporation |
| | | | | Paynesville City Corporation |
| National Council of Chiefs & Elders | | | | |
| Saturday, 1 st April, 2017 | 9:00 AM to 12:30 PM | Infrastructure & Basic Services | National Identification Registry | |
| | | | Ministry of Public Works | |
| | | | National Transit Authority | |
| | | | National Housing Authority | |
| | | | Liberia Telecommunications Corporation | |
| | | | Ministry of Transport | |
| | | | Ministry of Post and Telecommunication | |
| | | | Liberia Broadcasting System | |
| | National Housing and Savings Bank | | | |
| | | 2:00 PM to 5:30 PM | Energy & Environment | Liberia Airport Authority |
| | | | | Environmental Protection Agency |
| | | | | Liberia Water and Sewer Corporation |
| | | | | Liberia Electricity Corporation |
| Ministry of Lands, Mines and Energy | | | | |
| Monday, 3 rd April, 2017 | 9:00 AM to 12:30 PM | Security & Rule of Law | Forestry Development Authority | |
| | | | Forestry Training Institute | |
| | | | Ministry of Justice | |
| | | | Ministry of National Defense | |
| | | | National Bureau of Investigation | |
| | | | Executive Protective Service | |

| Date | Time | Sector | Spending Entity | |
|---|--------------------------------------|-----------------------------|--|------------------------------------|
| | | | Ministry of National Security | |
| | | | Independent National Commission on Human Rights | |
| | | | Law Reform Commission | |
| | | | National Security Agency | |
| | 2:00 PM to 5:30 PM | Industry & Commerce | Ministry of Commerce and Industry | |
| | | | National Investment Commission | |
| | | | Ministry of Labor | |
| | | | Bureau of Concessions | |
| | | | Liberia Copyright Office, Liberia Industrial Property System, Liberia Industrial Free Zone Authority, National Lottery | |
| | | | Liberia Maritime Authority | |
| | | | National Insurance Corporation of Liberia | |
| | Tuesday, 4 th April, 2017 | 9:00 AM to 12:30 AM | Transparency & Accountability | General Auditing Commission |
| | | | | Liberia Anti-Corruption Commission |
| | | | | Governance Commission |
| Public Procurement & Concessions Commission | | | | |
| Land Commission | | | | |
| Liberia Extractive Industries Transparency Initiative | | | | |
| Center for National Documents, Records & Archives | | | | |
| 2:00 PM to 5:30 PM | | Public Administration | National Elections Commission | |
| | | | Ministry of State for Presidential Affairs | |
| | | | Vice President Office | |
| | | | Ministry of Foreign Affairs | |
| | | | Ministry of Finance & Development Planning | |
| | | | Bureau of State Enterprises | |
| | | | Ministry of Information, Cultural Affairs & Tourism | |
| Civil Service Agency | | | | |
| Wednesday, 5 th April, 2017 | 9:00 AM to 12:30 AM | Social Development Services | General Services Agency | |
| | | | National Food Assistance Agency | |
| | | | Liberia Institute of Statistics & Geo-Information Services | |
| | | | Liberia Institute of Public Administration | |
| | | | Liberia Agency for Community Empowerment | |
| | | | National Veterans Bureau | |
| | | | National Commission on Disabilities | |
| | | | Liberian Refugee, Repatriation and Resettlement Commission | |
| | | | Ministry of Youth & Sports | |

| Date | Time | Sector | Spending Entity |
|-------------|-------------|---------------|--|
| | | | Ministry of Gender, Children & Social Protection |

ANNEX XI: CONTACT LIST OF THE DEPARTMENT OF BUDGET AND DEVELOPMENT PLANNING

| Name | Position | Tel. No. | Email |
|-----------------------------------|--|------------------------|---|
| Tanneh Brunson | Deputy Minister of Budget and Development Planning | 886236578 | tbrunson@mfdp.gov.lr |
| Anthony Myers | Assistant Minister for Budget | 770536570 | amyers@mfdp.gov.lr |
| Alice Williams | Director Human Development <ul style="list-style-type: none"> • Health; • Education; • Social Development | 886511259 | awilliams@mfdp.gov.lr |
| Jesse Korboi | Director Economic Transformation <ul style="list-style-type: none"> • Agriculture; • Energy & Environment; • Industry & Commerce; • Infrastructure & Basic Services | 886513618 | jbkorboi@mfdp.gov.lr |
| William Mansfield and John Monger | Directors Governance & Public Institutions: <ul style="list-style-type: none"> • Public Administration; • Transparency & Accountability; • Municipal; • Security & Rule of Law | 888043372 886563465 | wmansfield@mfdp.gov.lr jmonger@mfdp.gov.lr |
| Johnson Williams | Asst. Director Budget Development & Dissemination | 776627707 | jwilliams@mfdp.gov.lr |
| Musah Dixon | Asst. Director Budget Strategy | 886516791 | mdixon@mfdp.gov.lr |