

REPUBLIC OF LIBERIA



Budget Call Circular-II FY2017/18

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

February 23, 2016

Contents

Introduction.....	3
1. Macroeconomic Situation	3
2. Budget Priorities	3
3. Fiscal Table.....	3
4. Recurrent Ceilings	4
5. Projects.....	5
6. Fiscal Rules.....	5
7. Expenditure Classification guidelines.....	5
7.1 Update to economic classifications.....	5
i. Non-financial assets	5
ii. Subsidies	5
iii. Liabilities	5
7.2 Projects.....	6
7.3 Grant receiving entities	6
7.4 COFOG.....	6
8. Budget Calendar and Deadlines	7
9. County Disaggregated Budgets.....	7
10. Gender Responsive Budgeting.....	8
11. Budget Preparation Workshops	8
12. Executive Budget Hearings.....	8
13. Budget Management Committee	8
14. Budget Estimates and Templates	9
ANNEX I: FY2017/18 BUDGET PREPARATION CHECKLIST	10
ANNEX II: Recurrent ceilings FY 2017/18	11
ANNEX III: Funded and Unfunded PSIP projects and estimates for FY 2017/18.....	14
ANNEX IV: List of Line Items by Spending entities that require more information.....	17
ANNEX V: Classifications of Functions of Government.....	20
ANNEX VI: County Codes (For Decentralized Budgets)	21
ANNEX VII: Gender Budgeting Statement (GBS) Template	23
Annex VIII: Fiscal Rules FY 2016/17	24
ANNEX IX: TENTATIVE BUDGET PREPARATION WORKSHOP SCHEDULE.....	27
ANNEX X: TENTATIVE SCHEDULE FOR BUDGET HEARINGS.....	28
ANNEX XI: CONTACT LIST OF THE DEPARTMENT OF BUDGET AND DEVELOPMENT PLANNING	32

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 as 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
			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	
			National Identification Registry	
Saturday, 1 st April, 2017	9:00 AM to 12:30 PM	Infrastructure & Basic Services	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	
	Liberia Airport Authority			
		2:00 PM to 5:30 PM	Energy & Environment	Environmental Protection Agency
				Liberia Water and Sewer Corporation
				Liberia Electricity Corporation
				Ministry of Lands, Mines and Energy
Forestry Development Authority				
Forestry Training Institute				
Monday, 3 rd April, 2017	9:00 AM to 12:30 PM	Security & Rule of Law	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	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	
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		
Wednesday, 5 th April, 2017	9:00 AM to 12:30 AM	Social Development Services	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