

REPUBLIC OF LIBERIA



Budget Call Circular (BCC): FY2018/19

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

March 16, 2018

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1.0 INTRODUCTION

This Budget Call Circular (BCC) is an integral part of the operational budget preparation phase of the FY 2018/19. Per the PFM Act 2009, the draft budget is due to be presented to the Legislature no later than 2 months before the start of the fiscal year, which is April 30th. This year, the preparation phase of the FY 2018/19 budget has been condensed, hence issuance of this circular. This circular sets out guidelines, overview of the economy and introduces changes to the budget preparation process to which Ministries, Agencies and Commissions (MACs) or Spending Entities are expected to adhere to. Most importantly, this circular provides budget ceilings to the spending entities, within which they are expected to make their budgets. The following information is included in this circular:

1. Macroeconomic outlook and budget priorities
2. Recurrent budget ceilings for all spending entities for FY2018/19 (including information on-going PSIP projects)
3. Template and instructions for preparation of a Modified Budget Policy Note for spending entities
4. Template and instructions for the provision of Personnel Data & Pension Schedule for spending
5. Requirements, including key dates for submission of information requested from the spending entities
6. Contact list of resource persons at MFDP

2.0 MACROECONOMIC OUTLOOK

The current outlook is increasingly challenging for the Liberian Economy. Not only is it impacted by the slow recovery from the EVD and the uncertain commodity price shock but also by the slower-than-needed progress toward economy-wide diversification, UNMIL drawdown, as well as, the alarming depreciation in the value of the Liberian currency. As a consequence, the Government's revenue generating capacity is inhibited, while expenditure outlay has increased (mostly from reprioritized priorities of the new administration, maturity of debt, etc.).

However, the fall in global prices of fuel and food could help mitigate the abovementioned impact. In spite of these challenges, activities in the domestic economy are expected to rebound with improvements, particularly in the mining & panning sector followed by the forestry sector. Additionally, as we strengthen our efforts to diversify the economy, coupled with the continued infrastructural investments as well as prudent policy measures to tackle this mild recession, relatively low but stable growth is highly anticipated.

Real GDP growth is projected at 3.9 percent in 2018 compared to a projection of 2.5 percent in 2017. This represents a downward revision of the values relative to FY2017/18 projections of 5.2 percent for 2018 and 3.2 percent for 2017. Though constraints by low performances in the other sectors are anticipated and remains a challenge, recovery in the agriculture & fisheries and the mining & panning sectors signals a medium-term growth forecast as shown in the sector real GDP growth.

The slow economic recovery is therefore expected to impact the resource envelope adversely. **Revenue projection for FY2018/19 is currently US\$515 million**, nine percent lower than FY2017/18 estimates. These are preliminary projections which may be revised further.

	FY1718 Approved	FY1718 Recast	FY1819 Forecast
Total Revenue	563,563	536,200	515,771
Core Revenue	543,299	523,884	515,771
Contingent Revenue	20,264	12,316	-
Domestic Revenue Core	488,359	462,644	511,471
Domestic Revenue Contingent & Carry Forward	15,264	-	-
External Resources Core	54,940	61,240	4,300
External Resources Contingent	5,000	12,316	-

Off-Budget external resources projections are expected to fall from \$716m projected in FY2017/18 to **US\$594.2m** in FY2018/19. Many donors had frontloaded their support for the management of the Ebola outbreak and external resources were expected to decline from 2015 onwards. Also, while alignment of our fiscal year with that of most development partners, many are waiting to align their assistance with the new development plan (successor to the Agenda for Transformation) that will be finalized by 2018. These estimates for FY2018/19 are based on preliminary projections provided by donors.

Table 2: Off-Budget External Resources by Sector, FY2018/19

Sector	MTEF FY2018/2019 By Sector		
	Grant	Loan	Grand Total
AGRICULTURE	23,464,281	17,321,397	40,785,678
COMMERCE	600,000	-	600,000
EDUCATION	24,808,487		24,808,487
ENERGY AND ENVIRONMENT	103,060,528	29,786,469	132,846,998
HEALTH	63,295,544	10,100,000	73,395,544
INDUSTRY AND COMMERCE	2,275,273		2,275,273
INFRASTRUCTURE AND BASIC SERVICES	70,066,499	118,703,027	188,769,526
MUNICIPAL GOVERNMENT	4,772,347		4,772,347
PUBLIC ADMINISTRATION	23,546,908	9,102,384	32,649,292
SECURITY AND RULE OF LAW	28,677,085		28,677,085
SOCIAL DEVELOPMENT SERVICES	45,088,799	1,791,760	46,880,559
TRANSPARENCY AND ACCOUNTABILITY	17,802,194		17,802,194
GRAND TOTAL	407,457,944	186,805,037	594,262,982

3.0 RECURRENT BUDGET CEILINGS

The recurrent budget ceilings are meant to serve as a guide for spending entities to provide detailed budget estimates for their operations during FY2018/19. These ceilings were derived based on the FY2017/18 approved budget using the following measures:

- Goods and services had targeted cuts to non-essential lines
Grants and Subsidies were adjusted down to reflect existing realities
- In addition one-off expenditure was removed while new expenditure pressures were added.
- Non-discretionary expenditure which has the first call on the budget were protected, using the FY2017/18 levels as the baseline. This includes adjustments to compensation while maintaining debt servicing, county development funds at last fiscal year level. However, these are preliminary estimates which are subject to change based on improvement in revenue forecast. Recurrent budget ceilings are provided in **Annex 1**.

4.0 FUNDS FOR THE PUBLIC SECTOR INVESTMENT PLAN – FY2018/19

The Government will programme funds for the Public Sector Investment Plan (PSIP) in the FY2018/19 budget based on policy directions for a certain sectors. The availability of funding is determined after accounting for essential recurrent expenditures including debt payments.

5.0 FY2018/19 BUDGET PRIORITIES

A strong guiding principle of this document is that the FY2018/19 budget is focused on supporting the government's Pro-Poor Agenda. The Pro-Poor Agenda is built on the following four pillars below.

Pillar One: Power to the People	Pillar Two: Economy and Jobs	Pillar Three: Sustaining the Peace	Pillar Four: Governance and Transparency
<ul style="list-style-type: none">• Education and Training• Health and Sanitation• Gender Equality• Youth Reorientation• Physically Challenges and Senior Citizens	<ul style="list-style-type: none">• Sustained Economic Growth• Agriculture and Forestry• Infrastructure Development	<ul style="list-style-type: none">• Justice and Human Rights• Reconciliation• Security and National Defence	<ul style="list-style-type: none">• Decentralization of Institutions and Systems• Accountability and Anti-Corruption• Foreign Policy and Diplomatic Relations

Given the slow pace of economic recovery, 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, Health, Agriculture and Infrastructure Sectors remain top priorities in addressing the Pro-Poor Agenda.

6.0 FISCAL RULES

Fiscal rules are determined to manage the budget and to minimize unnecessary expenditure considering increasing fiscal constraints. Below are the draft FY 2018/19 fiscal rules. These are based off the fiscal rules for FY 2016/17 and FY17/18 and may be amended prior to the commencement of

budget execution for FY 2018/19. Spending entities are asked to adhere to these fiscal rules when preparing budgetary estimates.

Given the constrained fiscal space, the Government of Liberia would be unable fund all its programs required by spending entities. It is imperative that the aggregate budget ceiling for compensation for each spending entity across government is maintained as close as feasibly possible to the FY2017/18 approved budget level. It is essential that priorities are set for FY2018/19 and budgeted for accordingly. Hence, the existing freeze on hiring new employees pending completion of the ongoing biometric exercise will be enforced. Under this policy, key entities in the security, health and education sectors will be exempt.

7.0 BUDGET REFORM INITIATIVES

7.1 Chart of Account Reforms

There have been a number of reform measures undertaken in FY2016/17 to improve the quality of the budget and reports produced on the government's financial activities, in line with international best practices. To ensure full compliance, these ongoing efforts will continue with focus on, but not limited to the following:

- reclassification of consumption of fixed capital into non-financial assets
- continuation of the FY2017/18 reclassification of grants and subsidies in line with Government Financial Statistics Manual of 2014 (GFS-M 2014) definitions as stated below
- update to PSIP to be reclassified under non-financial assets along with other fixed assets
- corrections to location code classification segment, and
- breakdown of debt into separate classifications for principal and interest payments.
- adoption of new classification table (classification of expenditure by functions of government – COFOG)

An assessment of these reforms indicates that there are sufficient details which allow spending entities to be able to use the revised classifications. Further information on these is available from the Budget Policy and Coordination Unit.

7.2 Grants and Subsidies Revised Policy

The Government Financial Statistics Manual of 2014 (GFS-M 2014) defines the economic classifications of grants and subsidies as follows: **Grants** are transfers receivable by government units, from other resident or non-resident government units or international organizations, and that do not meet the definition of a tax, subsidy, or social contribution. **Subsidies** are current unrequited (voluntary) transfers that government units make to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import.

It is the Government's desire that grant and subsidy allocations deliver value for money relative to alternative expenditure options. It is therefore, necessary for spending entities to provide evidence of the appropriateness of grants and subsidies for them to be continued in FY2018/19.

Over the past two fiscal years, Government has undertaken a critical review of the list of grants and subsidies recipients to ascertain whether its desired objective has been achieved, as well as, to ensure they are properly classified according to these definitions. Please refer to **Annexes 6, 7 & 8** for the reclassification tables.

All subsidy recipients that are **non-government units or institutions** are required to provide quarterly performance and financial reports. Grants and Subsidy awards in FY2018/19 to all non-

government units or institutions will be restricted to government policy on ensuring provisions for adequate desks and chairs for schools, and drugs, medical equipment, medical supplies for hospitals and clinics and other key activities that delivers on the government's priorities. Recipients therefore, will be required to make full disclosures, including a comprehensive operational budget, financial records and development plans as this will enable the Government to determine eligibility for the subsidy. Please refer to **Annex 8** for which this policy applies

Also, all **government units or sub-government units** that currently receive lump sum grants for their routine operations will be required to disaggregate their grants amount prior to submission to MFDP. Spending entities within which these units are attached must ensure that this instruction is strictly adhered to. Submissions from spending entities whose lump sum grants amount are not disaggregated will not be accepted.

Grants allocations for the purposes of paying statutory dues or meeting international obligations, should be reclassified as such. As Government is committed to meeting its obligations under all international conventions; Spending entities therefore have the responsibility to ensure full compliance.

Please refer to **Annex 6** for which this policy applies. Further guidance will be provided by the Ministry of Finance & Development Planning during the course of the fiscal year.

7.3 Fiscal Decentralization

The Government of Liberia is taking steps to decentralize its fiscal operations and de-concentrate services, greater autonomy to the counties. Fiscal de-concentration started in FY2016/17 with the establishment of County Treasuries in four counties: Grand Bassa, Nimba, Bong, and Margibi. In FY2017/18 it was agreed that budgets for the Ministries of Health, Education, and Internal Affairs would be disaggregated by economic and geographic classifications for the four pilot counties and this work is ongoing. Although these Spending Entities 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 FY2018/19, the Government of Liberia remains committed to continuing the investment efforts under its fiscal decentralization plan.

7.4 Gender Responsive Planning and Budgeting

Gender Responsive Planning and Budgeting (GRPB) aims to incorporate gender equality and equity into all stages of the budget preparation process. It requires policies, priorities and activities that focus on improving gender equality and promoting women's empowerment. Spending entities are encouraged to consider the gender impact of their budget proposals, especially the four key sectors of the Pro-Poor Governance Policy. This can include providing outcomes, specific interventions and outputs focused on improving gender equality, along with providing gender disaggregated indicators and targets wherever possible.

With technical support and assistance from development partners, a Gender Responsive Budget Statement was issued by the Ministry of Health in the FY2017/18 budget. Government will continue this partnership to consolidate the gains made and will work with the Ministries of Education and Agriculture so that their FY2019/20 budget reflects the gender impact of policy decisions and sets a baseline for measuring impact. The Department of Budget and Development Planning is available to help with any technical considerations.

8.0 BUDGET MANAGEMENT COMMITTEE

The role of Budget Management Committee is provided for in the Public Financial Management Regulations. Each head of government agency is required to establish a Budget Committee, which will be responsible for budget formulation, implementation, monitoring and evaluation. The MFDP will hold Budget Committee responsible for exercise of this mandate. Budget Committees are composed of:

- The Head of Government Agency (Chairperson),
- Heads of Budget Management Centers or Cost Centers,
- Devolved Budget Analyst (DBA) as forum facilitator, and
- Finance and Procurement Officers.

Budget Management Committees are to produce realistic and comprehensive budgets within the ceiling with the involvement of key stakeholders across the entity. Budget Management Committee must approve all submissions and be prepared to defend its proposals at the Executive Budget Hearings as may be required.

The following templates are required for submission of the budget proposals for FY2018/19:

- Budget Preparation Checklist signed by the Head of the Entity
- Budget Policy Note
- Detailed Budget Estimate, Spending Plan and Work Plan
- Personnel Data & Pension Schedule

9.0 SECTOR WORKING GROUPS (Select Sectors)

As a result of the compressed timing of the budget preparation process for FY2018/19, Sector Working Groups (SWGs) meetings will only be held for select sectors that are strategic to Government's Pro-Poor Agenda. These sectors are:

- Agriculture,
- Health,
- Education, and
- Infrastructure

The SWG function, in line with the MTEF Budgeting Manual¹, will be to:

- Review, prioritize, and recommend sector activities proposed for funding by various spending entities within the sector;
- Review and harmonize Budget Policy Notes prepared by the Budget Committees of the spending entities in the sector;
- Compile sector budget proposals within the resource constraint for budget hearings;
- Consolidate work plans of the spending entities in the sector to produce quarterly work plans in line with the sector strategy; and
- Review budget execution and prepare quarterly, biannual, and annual sector performance reports to address bottlenecks and constraints.

¹ Ministry of Finance & Development Planning, February 2015, *Medium Term Expenditure Framework Budgeting Manual for the Government of Liberia*, p15

SWG's will comprise of the following key members for its technical meetings:

1. Chair – Minister of Lead Ministry
2. Vice-Chair - Lead Development Partner in the sector
3. Second Vice-Chair (selected by SWG) – Head of Spending Entity within Sector
4. Secretariat – from the lead institution and Vice Chair institution plus MFDP
5. Spending Entities: DMA/DMP or equivalent plus technical staff
6. Sector donors
7. Civil Society Organization (CSO) representatives
8. Private sector representatives

10.0 TEMPLATE INSTRUCTIONS

10.1 Modified Budget Policy Notes

Budget Policy Notes (BPNs) are a key output required from each spending entity during the strategic phase of the budgeting. It outlines the key policy priorities from the spending entity for FY2018/19 as well as provides key performance indicators and planned activities for the next fiscal year.

BPNs will be used by MFDP to verify budget estimates submitted by the spending align with the priorities and activities stated in the BPNs.

Spending entities will be required to provide copies of any specific acts or regulations relating to their operation as supporting document to their BPN.

Instructions:

The BPN template (soft copy) is provided in **Annex 2** as part of this BCC. The BPN template has six main sections:

1. **Purpose and Mandate:** The purpose and mandate of the spending entity should be defined in the Act of Legislature that created the spending entity.
2. **Strategic Overview:** The strategic overview captures the overarching plans and priorities for the spending entity. Under this section, the spending entities are required to fill in two sub-sections:
 - a) **Strategic Objectives:** In the table provided, spending entities are required to fill in their strategic objectives by policy area or department in the first column (Strategic Objectives). This strategic objective should be taken from the Spending Entity's Strategic Plan, if available. In the second column (Link to GoL Pro-Poor Governance Policy Goals), the relevant pro-poor goals should be mentioned against each strategic objective specified in the first column.
3. **Annual Work Plan:** The main focus of this section is to capture at most five core activities of the spending entity's routine functions planned for FY2018/19 that are funded by GoL. In addition, where applicable, spending entity should also plan at most five activities for to be funded by donors. At all times, *please indicate the county* where the activity will be implemented. This information is critical in evaluating budget proposals and setting the foundation for monitoring, performance reporting and audit.
4. **Past performance:** This section asks for the most important achievements of FY 2017/18. For this section, spending entities are encouraged to refer to their annual reports. The activities for past performance should be separated from Government and donor. Please also indicate the county where the activity was implemented.

5. Annual Budget Planning: For this section, the spending entities must refer to the recurrent ceilings provided in **Annex 1**. This section requires annual budget estimates for FY2018/19 based on the ceilings provided. Estimate should be prepared for the following sub-sections:

- a. budget projections by major economic classification: This is a summary of the detailed budget by major categories of economic classification, e.g. compensation, goods and services, etc. Note that per the revised policy stated above, grants are only applicable for statutory fees and dues.
- b. budget projections by policy area/department: This a further breakdown by economic classification.

Column 1 (FY2016/17 Budget) should be derived from the final budget of FY2016/17. **Column 2** (FY2017/18 Outturn YTD) should reflect the amount which has been allotted to the spending entity. *Please state the date being defined as YTD.* **Column 3** (FY2018/19 Estimates) should be within the budget ceiling, supporting activities as defined in Section 3 - Annual Work Plan. **Please ensure that the BNP is signed by the relevant authority of your entity.**

10.2 Detailed Budget Estimate, Spending Plan Projection and Annual Work Plan

This template has two tabs which are the Annual Work Plan and the Detailed Budget Estimate with Spending Plan Projection.

- **Tab 1 – Annual Work Plan:** This refers to the Annual Work Plan discussed in the Budget Policy Note. Schedule your activities by quarters, then copy and paste into the appropriate quarterly column. This section should be completed before starting the detailed budget estimate and spending plan section.
- **Tab2 - Detailed Budget Estimate with Spending Plan Projection:** Entries are only permissible in the rows and columns which are not shaded. *Note that shaded areas are protected for security and data credibility purposes.* Do not alter or attempt to alter any shaded area. Analysts are allowed to provide details for **unit description, unit cost and quantity required** for each expenditure object. These inputs will be calculated automatically to derive the **total budget request** for the fiscal year. This process continues until all line items of the budget are estimated.

The next step refers to **Spending Plan** projections. Projections should consider the varying patterns of work schedules, the required monthly or quarterly expenditure outlays. Expenditure projections must therefore be planned realistically. Ensure that **Total Spending Plan** must equal **Total Budget Request** for each line item. An overstatement will indicate *red shading* while an understatement will remain unshaded. It is important to guide against frontloading of planned expenditures in the first quarter as the Liquidity Management Committee can only release funds based on cash availability, consistent with monthly revenue outturns of the Liberia Revenue Authority. **Please ensure that each page of this report is signed by the relevant authority of your entity.**

10.3 Personnel Data and Pension Schedule Template – overview and instructions

In support of the ongoing wage bill reforms, and to accurately budget for personnel services, an accurate and up to date personnel listing will be required in addition. Please note, however, that the personnel listing must be in line with the allocation for compensation of employees in your ceiling. The personnel data template requires information on the current personnel employed by the spending entity. For the pension schedule, spending entities are required to provide updated information on personnel that are eligible for pension beginning 1st July, 2018, in line with the Civil

Service/Pension Law. Note, this does not include personnel who have reached retirement age but are being retained by the spending entity because of their continued contribution. Please refer to **Annex 4** for the template.

Instructions:

The template has two tabs: Personnel Data by Classification; and Pension Schedule

Personnel Data by Classification: Under this tab, spending entities are required to provide information on the total number of employees employed by a spending entity. The information on the employees is required under the following subsections:

- a) *Summary (including employees with disabilities):* The summary section requires information on the total number of employees and employees with disabilities (broken down by gender). It also asks for information on total gross monthly wage bill (gross salary and gross allowances). The annual column multiplies the monthly wage bill columns to get an annual figure.
- b) *Summary by Employment type:* This section asks for information by type of employment (e.g. executive appointment, civil service, contracts, etc.). The total employees are expected to be reported by gender and monthly gross wage bill (salary and allowances) is required for each employment type. **Note that shaded areas of these summary sections are formularized and protected.**
- c) *Breakdown by Employment Category:* This section requires detailed breakdown. For each employment type, information on personnel is required by employment category (e.g. Under Executive Appointments, by Ministers, Deputy Ministers, Assistant Ministers, etc.) Again, information is required to be provided by gender along with monthly wage bill information.
- d) *Breakdown by location of employees:* As MFDP moves towards fiscal decentralization, it is important to understand the breakdown of the payroll by geographical location. Spending entities are required to provide under this section information by county along with gender breakdowns and gross monthly wage bill for each county.

Pension Schedule: Under this tab, information on pensioners is required. To accurately budget for the pensions, MFDP requires information on the people who would be on the pension schedule for FY 2018/19. Number of employees on the payroll is requested and information about the last payroll month as well as the aggregate number of pensionable staff for FY 2018/19. The details of pensionable staff are requested in the following sub-sections:

- a) *Eligibility by Age:* This section requires a list of those personnel who would be on the pension list for FY 2017/18 as they have reached or passed the retirement age. For each person, their date of birth, last monthly salary and proposed pension amount is requested.
- b) *Eligibility by Tenure:* This section requires a list of those personnel who have retired based on the number of years they have served in the Government. For each person listed, information on their date of employment, last monthly salary (equivalent in US dollars) and proposed pension amount is requested.

10.4 Budget Preparation Checklist

The Budget Preparation Checklist, signed by the Head of the Spending Entity must accompany your submission. This checklist is designed to ensure all the requirements are met in advance of the submission being transmitted to MFDP and formalizes ownership of the submission as final. Kindly

note that checklists not signed by the appropriate authority before submission will not be accepted. Please refer to **Annex 5** for full copy of the Checklist.

11.0 BUDGET CALENDAR AND KEY DATES – FY2018/19

Below is an abridged Budget Calendar that has been revised with a focus on completing the necessary consultations to enable the Executive submit the Draft Budget to the Legislature on or before the April 30th deadline. As a result of the National Elections and the ensuing political transition, this year the budget preparation process has been delayed, thus key activities have been condensed. This is an exceptional circumstance and we note that the preparation process for the FY2019/20 budget will resume with a full consultative schedule.

Summary Draft Budget Preparation Calendar FY2018/19

Activity	Deadline	Lead
Workshop which communicates ceilings	March 16, 2018	Department of Budget & Development Planning
Deadline for entities to submit responses	March 30, 2018	Spending Entities
Selected entity Budget Hearings and/or Sector Working Groups	April 2 - April 6 2018	Finance Minister/Department of Budget & Development Planning
Internal processing/consolidation of entity responses ahead of budget hearings	April 2 - 16 ,2018	Finance Minister/Department of Budget & Development Planning
Presentation of Draft Budget to Executive for discussion with Cabinet	April 16, 2018	Finance Minister
Executive review period and incorporation of comments	April 16 – 20, 2018	Executive
Internal final production of Draft Budget book	April 20 - 27 2018	Finance Minister/Department of Budget & Development Planning
Draft Budget presented to Legislature	April 30, 2018	Executive/ Finance Minister

Annex 1: Recurrent Budget Ceilings FY2018/19

FY2018/19 Ceiling						
Sector	Ministry Name	Compensation	Grants	Subsidy	Other Recurrent	Total Ceiling
Agriculture	Rubber Development Fund Incorporated	109,740	-	-	190,260	300,000
	Central for Agriculture Research Institute	1,639,850	-	-	528,296	2,168,146
	Cooperative Development Agency	271,256	-	-	34,559	305,815
	Liberia Produce Marketing Corporation	406,404	-	-	7,790	414,194
	Ministry of Agriculture	1,768,525	49,411	-	697,244	2,515,180
	National Fishery Authority	180,381			333,888	514,269
Education	Agricultural & Industrial Training Bureau	169,647			173,409	343,056
	Bassa County Community College	544,920			183,491	728,411
	Bomi County Community College	469,350			77,672	547,022
	Bong Community College	724,956			116,396	841,352
	Booker Washington Institute	1,200,000			1,035,965	2,235,965
	Grand Gedeh Community College	398,160			60,854	459,014
	Harbel College	360,200			62,760	422,960
	Kakata Rural Teacher Training	546,145			309,192	855,337
	Lofa Community College	630,720			97,691	728,411
	Ministry of Education	35,674,189	384,000	611,492	6,767,217	43,436,898
	Monrovia Consolidated School System	3,530,700			365,058	3,895,758
	Nimba Community College	381,389			337,195	718,584
	University of Liberia		16,001,400		-	16,001,400
	William V.S. Tubman University	4,597,887			211,878	4,809,765
	Cuttington University College				579,634	579,634
	National Commission on Higher	345,026	50,000		97,853	492,879
Sinoe Community College		375,846		-	375,846	
Webbo Rural Teacher Training Institute	370,824			251,733	622,557	
West African Examinations Council	628,483			2,494,322	3,122,805	

	Zorzor Rural Teacher Training	384,529			287,377	671,906
Energy and Environment	Environmental Protection Agency	1,248,468	-	-	343,767	1,592,235
	Forestry Development Authority	3,444,144	-	-	1,016,586	4,460,730
	Forestry Training Institute	150,000	-	-	177,439	327,439
	Liberia Water and Sewer Corporation	-	-	-	1,824,068	1,824,068
	Ministry of Lands, Mines and Energy	1,146,344	-	-	1,195,389	2,341,733
	Rural Renewable Energy Agency	289,080	-	-	36,644	325,724
	Liberia Electricity Corporation				3,600,000	3,600,000
Health	Jackson F Doe Hospital	1,699,824			1,093,061	2,792,885
	John F. Kennedy Medical Center	4,467,816			793,196	5,261,012
	Lib College of Physicians	1,270,332			527,667	1,797,999
	Liberia Inst. of Bio-Med. Res				-	-
	Liberia Medicines & Health Products Regulatory Authority	263,316			84,623	347,939
	Liberia Medical & Dental Council	273,588			152,150	425,738
	Ministry of Health	26,580,419	27,657,025	552,585	3,300,343	58,090,372
	National Aids Commission	627,700			163,960	791,660
	Phebe Hospital & School of Nursing	1,056,488	100,000		951,626	2,108,114
	Liberia Board for Nurse & Midwifery	149,784			14,564	164,348
	Liberia Pharmacy Board	105,936			38,339	144,275
	National Public Health Institute of Liberia	2,880,000	220,000		443,753	3,543,753
Industry and Commerce	Liberia Intellectual Property Office	336,203	-	-	66,243	402,446
	Liberia Copy right Office	-	-	-	-	-
	Liberia Industrial Free Zone Authority	50,220	-	-	-	50,220
	Ministry of Commerce	1,340,952	-	-	484,813	1,825,765
	Ministry of Labor	1,041,612	16,920	-	438,564	1,497,096
	National Bureau of Concession	1,025,040			196,487	1,221,527
	National Insurance Corporation Of Liberia	127,704			27,108	154,812

	National Investment Commission	1,078,900	-	-	330,700	1,409,600
	National Lottery Authority	212,290			147,350	359,640
Infrastructure and Basic Services	Liberia Airport Authority	375,989			12,929	388,918
	Liberia Broadcasting System	325,000			337,002	662,002
	Liberia Telecommunications Corporation				-	-
	Ministry of Post and Telecommunications	1,246,173	21,278		40,610	1,308,061
	Ministry of Public Works	2,786,459			13,982,941	16,769,400
	Ministry of Transport	1,493,798			333,664	1,827,462
	National Housing & Savings Bank	117,000			-	117,000
	National Housing Authority	611,248			43,239	654,487
	National Transit Authority	1,195,636			732,360	1,927,996
Municipal	Ministry of Internal Affairs	8,333,515	4,820,000		447,735	13,601,250
	Monrovia City Corporation	1,173,672	-		340,062	1,513,734
	National Disaster Management Agency	180,000	-		62,438	242,438
	National Identification Registry	234,000	-		820,710	1,054,710
	National Council of Chiefs & Elders	192,288	-		368,325	560,613
	Paynesville City Corporation	534,828	-		178,393	713,221
Public Administration	Bureau of State Enterprises	129,036			-	129,036
	General Services Agency	1,332,145			780,379	2,112,524
	Ministry of Foreign Affairs	8,202,733	425,000		5,064,185	13,691,918
	National Food Assistance Agency	49,992			-	49,992
	National Legislature	29,581,158	4,435,848		10,926,464	44,943,470
	Office of the Vice President	1,294,928			741,242	2,036,170
	Civil Service Agency	21,193,870	170,000		309,481	21,673,351
	Liberia Institute of Public Administration	782,972			347,559	1,130,531
	Liberia Institute of Statistics & Geo-Information	1,292,580	68,000		106,557	1,467,137
	Liberia Revenue Authority(LRA)	14,790,839			2,505,024	17,295,863

	Mano River Union				-	-
	Ministry of Finance and Development Planning	9,649,811	3,942,169		2,256,395	15,848,375
	Ministry of Information, Cultural Affairs & Tourism	1,264,625	250,000		559,317	2,073,942
	Ministry of State for President	2,310,636			4,770,890	7,081,526
	Tax Appeal Board	219,290			20,682	239,972
Security and The Rule of Law	Executive Protection Services	4,856,112	-		936,409	5,792,521
	Human Rights Commission	1,103,700	-		75,381	1,179,081
	Judiciary	14,793,148	-		2,173,857	16,967,005
	Law Reform Commission	763,440	-		110,095	873,535
	Ministry of National Defense	10,915,253	-		2,843,553	13,758,806
	National Security Agency	1,177,520	-		3,859,992	5,037,512
	National Commission on Small Arms	526,710	-		87,380	614,090
	Ministry of Justice	27,632,001	-		6,625,609	34,257,610
Social Community Services	Liberia Agency for Community Empower	690,564			369,018	1,059,582
	Ministry of Gender, Children and Social Protection	1,782,742	461,642	341,292	415,806	3,001,482
	Ministry of Youth and Sports	1,115,268	1,484,442		624,612	3,224,322
	National Commission on Disabilities	149,736	129,497		136,970	416,203
	National Veterans Bureau	345,696			57,003	402,699
	Liberia Refugee Repatriation & Resettlement Commission	525,372			43,260	568,632
Transparency and Accountability	General Auditing Commission	4,674,840	-		565,901	5,240,741
	Governance Commission	1,679,052	-		154,226	1,833,278
	Independent Information Commission	340,896	-		54,832	395,728
	Internal Audit Agency	3,583,620	-		574,084	4,157,704
	Liberia Anti-Corruption Comm.	1,738,008	-		524,959	2,262,967
	Liberia Extractive Industries .Transparency Initiative (LEITI)	272,172	-		181,822	453,994
	Liberia Land Authority	1,065,400	-		318,233	1,383,633

	National Elections Commission	3,890,966	-		509,034	4,400,000
	Public Procurement & Concessions Commission	1,177,464	-		158,370	1,335,834
	Center for National Documents, Records & Archives	579,152	-		154,374	733,526
	Financial Intelligence Unit	439,956	-		258,624	698,580
	GRAND TOTAL	302,696,450	61,062,478	1,505,369	100,652,161	466,132,458

Annex 2: Budget Policy Note Template²

BUDGET POLICY NOTE FISCAL YEAR 2018/19

[SE CODE, SE NAME]

1. Purpose and Mandate:

[type text here]

2. Strategic Overview

2. a) Strategic objectives should link to GOL Governance Policy

[GUIDANCE: Refer to the BCC annex containing GOL Pro Poor Governance Policy Goals.]

Strategic Objectives (in spending entity's Strategic Plan, if any)	Link to GOL's Pro Poor Governance Policy Goals
Policy Area 1:	
[type text here]	[type text here]
Policy Area 2:	
[type text here]	[type text here]
Policy Area 3:	
[type text here]	[type text here]

² Electronic copy of the Budget Policy Note (BPN), Personnel data and Pension Schedule template are provided with this BCC.

3. Annual Work Plan (AWP)

3. a) At Most Five Major Activities planned for FY2018/19 considering the entity's routine functions to be funded by Government – within the budget guidelines given in the BCC

[type text here]

3. b) At Most Five Major Activities planned for FY2018/19 considering the entity's routine functions to be funded by Donor, where applicable

[type text here]

4. Past Performance

4. a) At Most Five Key Achievements (to date) in FY2017/18 (Government funding)

[type text here]

4. b) At Most Five Key Achievements (to date) in FY2017/18 (Donor), where applicable

[type text here]

5. Annual Budget Planning

5. a) Spending Entity Budget Projections by Major Expenditure Classification.

Economic Classification		FY2016/17 Budget	FY2017/18 Outturn YTD	FY2018/19 Estimates
A				
B				
C				
D				
E				
GRAND TOTAL				

5. b) Annual Budget Projections by Policy Area/Department

Policy Area/Department	FY2016/17 Budget	FY2017/18 Outturn YTD	FY2018/19 Estimates
PA 1:			
PA 2:			
PA 3:			
PA 4:			
GRAND TOTAL			

Annex 3: Detailed Budget Estimate, Spending Plan Projection and Annual Work Plan

A. ANNUAL WORK PLAN SECTION

M/A Code	Spending Entity Name	Policy Area Name	Department Name	FY18-19 Budget Ceiling	Q1 Spend	Q1 Activities (To be filled in by Ministry/Agency)	Q2 Spend	Q2 Activities (To be filled in by Ministry/Agency)	Q3 Spend	Q3 Activities (To be filled in by Ministry/Agency)	Q4 Spend	Q4 Activities (To be filled in by Ministry/Agency)
130	Ministry of Finance and Dev PI	Administration and Management	Administration	-	-		-		-		-	
130	Ministry of Finance and Dev PI	Budget and Development Planning	Budget and Development Planning	-	-		-		-		-	
130	Ministry of Finance and Dev PI	Economic Affairs and Policy	Economic Management	-	-		-		-		-	
130	Ministry of Finance and Dev PI	Fiscal Affairs and Policy	Fiscal Affairs	-	-		-		-		-	
130	Ministry of Finance and Dev PI	General Claims	General Claims	-	-		-		-		-	

B. DETAILED BUDGET ESTIMATE AND SPENDING PLAN PROJECTIONS

FISCAL YEAR	2018	
SECTORNAME	Public Administration	
SPENDING ENTITY NAME	Ministry of Finance and Dev Pl	
Budget Classification	Recurrent	Recurrent budget ceiling from BCC:
Totals:	25,725,364	-

Row Labels	FY2017-18 BUDGET	Unit Description	Unit Cost	Quantity Required	FY2018-19 Budget Request
Dept :01 :Fiscal Affairs	4,388,285				-
1300100/1/01/001/000000/011900/0112/0000/211101: :Basic Salary - Civil Service	584,956				-
1300100/1/01/001/000000/011900/0112/0000/211104: :Honorarium	12,500				-
1300100/1/01/001/000000/011900/0112/0000/211110: :General Allowance	2,689,175				-
1300100/1/01/001/000000/011900/0112/0000/211116: :Special Allowance	-				-
1300100/1/01/001/000000/011900/0112/0000/211127: :Non-professionals (Casual Work	-				-
1300100/1/01/001/000000/011900/0112/0000/221101: :Foreign Travel-Means of travel	24,000				-
1300100/1/01/001/000000/011900/0112/0000/221102: :Forgn.Travel-Daily Sub. Allowa	45,584				-
1300100/1/01/001/000000/011900/0112/0000/221103: :Foreign Travel-Incdl. Allowanc	2,800				-
1300100/1/01/001/000000/011900/0112/0000/221104: :Domestic Travel-Means of Travel	45,261				-

Total Spending Plan	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
-												
-												
-												
-												
-												

Annex 4: Personnel Data and Pension Schedule Template

C. PERSONNEL DATA TEMPLATE

ROSTER OF POSITION & COMPENSATION

NAME OF SPENDING ENTITY:

--

1. Entity Summary

Total Number of Employees	Total Positions	<i>Of which, employees with disabilities</i>			Gross Monthly Wage Bill		Gross Annual Wage Bill	
	(FTE)	Female	Male	Total	Basic Salaries	Allowance	Basic Salaries	Allowance
	-				-	-	-	-

2. Summary by Employment Type

No.	Type of Employment	Number of Persons			Gross Monthly Compensation		Gross Annual Compensation	
		Female	Male	Total	Basic Salaries	Allowance	Basic Salaries	Allowance
1	Executive Appointment	-	-	-	-	-	-	-
2	Civil Service	-	-	-	-	-	-	-
3	Contractors	-	-	-	-	-	-	-
4	Casual Laborers	-	-	-	-	-	-	-
5	Others (Specify)	-	-	-	-	-	-	-

3. Breakdown by Employment Category

Classification		Number of Persons			Gross Monthly Compensation		Gross Annual Compensation	
		Female	Male	Total	Basic Salaries	Allowances	Basic Salaries	Allowances
3.1 Executive Appointments								
1	Minister (or Director General/Managing Director/Executive Director/Chairperson, etc.)			-			-	-
2	Deputy Minister (or Deputy Director General/Deputy Managing Director/ Deputy Executive Director/ Deputy Chairperson, etc)			-			-	-
3	Assistant Minister (or equivalent)			-			-	-
4	Others			-			-	-

3.2 Civil Service (by CSA Classification, i.e., title or grade)

				-			-	-
--	--	--	--	---	--	--	---	---

3.3 Contractors

				-			-	-
--	--	--	--	---	--	--	---	---

3.4 Casual Laborers

				-			-	-
--	--	--	--	---	--	--	---	---

3.5 Others (specify)

				-			-	-
--	--	--	--	---	--	--	---	---

4. Breakdown By Location of Employees								
No	County	Number of Persons			Gross Monthly Wage Bill		Gross Annual Wage Bill	
		Female	Male	Total	Basic Salaries	Allowances	Basic Salaries	Allowances
1	Bomi			-			-	-
2	Bong			-			-	-
3	Gbarpolu			-			-	-
4	Grand Bassa			-			-	-
5	Grand Cape Mount			-			-	-
6	Grand Gedeh			-			-	-
7	Grand Kru			-			-	-
8	Lofa			-			-	-
9	Margibi			-			-	-
10	Maryland			-			-	-
11	Montserrado			-			-	-
12	Nimba			-			-	-
13	Rivercess			-			-	-
14	River Gee			-			-	-
15	Sinoe			-			-	-

D. PENSION SCHEDULE TEMPLATE

1. NAME OF SPENDING ENTITY:

2. Number of Civil Servants (as of last payroll):

3. Last Payroll Month:

Fiscal Year:

4. Number of Pensionable Civil Servants in **FY2018/19**

4.1 Eligibility by Age

No.	Name	Date of Birth	Last Monthly Salary	Proposed Monthly Pension
1				
2				
3				

4.2 Eligibility by Tenure

No.	Name	Date of Employment	Last Monthly Salary	Proposed Monthly Pension
1				
2				
3				

Annex 5: FY2018/19 Budget Preparation Checklist

Please submit this checklist, signed by the Head of the Spending Entity, alongside the three templates required for FY2018/19 budget preparation, by **March 30, 2018**.

Budget Management Committee

(please tick)

Does your entity have a Budget Management Committee ?	
If so, did your Budget Management Committee meet in order to compile the budget policy note in order to formulate a detailed budget estimates for FY2018/19?	

Budget Policy Note

Have you completed your institution's Budget Policy Note (template 2) ?	
Are the strategic objectives in the BPN (template 2) aligned to the Pro-Poor Governance Policy Goals?	
Are the activities consistent with your entity's routine function and in line with planned objectives?	

Annual Work Plan and Detailed Budget Estimates

Have you completed your institution's work plan (template 3) for FY2018/19, broken down by quarter?	
Have you completed the detailed recurrent budget estimates and the spending plan (template 3) , within the budget ceilings provided?	

Personnel Data and Pension Schedule

Have you completed the personnel data and pension schedule (template 4) ?	
Have you been granted any funding for ongoing PSIP projects ?	
Are they the recommended projects for FY2018/19?	
<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? 	

Supporting Legal Document

Have you attached copy (soft or hard) of the Act of Legislature creating your entity as supporting legal document to this BPN?	
---	--

SIGNED (head of spending entity): _____

DATE: _____

Annex 6: Grants List (Sub-Government Units)

Amounts Require Disaggregation by economic classification	
01 - Public Administration	
101 - National Legislature	
263166 - Trf to Public Accounts Committee	700,000
263173 - Transfer-legislative Information Service	100,000
263645 - Transfer to Legislative Committee Hearings	350,000
263172 - Transfer-Legislative Budget Office	719,800
263645 - Transfer to Legislative Committee Hearings	2,436,048
102 - Ministry of State for President	
262110 - Transfer-Cabinet Sec.	179,420
263174 - Transfer to PDU	29,513
262111 - Transfer to ECOWAS Secretariat	25,000
108 - General Services Agency	
263194 - Transfer to Somalia drive task force	70,000
109 - Ministry of Information, Cultural Affairs & Tourism	
263102 - Transfers to Agencies-Current	407,685
111 - Ministry of Foreign Affairs	
263138 - Transfer to Foreign Institute	218,599
263142 - Transfer-Angie Brooks Int'l Center	96,062
114 - Liberia Inst. of Stat \& Geo-In	
263108 - Trans. Population Policy Cord.	65,450
130 - Ministry of Finance and Development Planning	
262107 - Trf to Ecowas Natl Coord. Comm	72,169
262108 - Trf African Peer Review Sec	200,000
262112 - Transfer to SOE Unit	100,078
263107 - Transfer To LIMPAC	146,875
263116 - Transfer to PFM Reform Secret.	346,392
263151 - Transfer-NIOC Interim Mgt Team	27,750
263646 - Transfer to Project Financial Management Unit-(PFMU) MFDP	174,266
265509 - Transfer to MCC CompactTrans	

	144,183
02 - Municipal Government	
105 - Ministry of Internal Affairs	
263121 - Transfer to Cities	527,250
263192 - Transfer to County Services Center Running Cost	428,000
263184 - Transfer to Peace Ambassador	245,716
05 - Health	
310 - Ministry of Health	
263143 - USAID Support to Health	10,965,000
263301 - Transfer-Montserrado Health	200,000
263302 - Transfer-Redemption Hospital	2,000,000
263305 - Transfer-Sinoe County Health	190,000
263306 - Transfer to F. J. Grant Hospit	270,000
263307 - Transfer-Maryland Cout.Health	190,000
263308 - Transfer-J.J. Dossen Hospital	270,000
263309 - Cape Mount County Health Syst.	190,000
263310 - Transfer-Timothy Hospital	200,000
263312 - Transfer-Lofa County Health	200,000
263313 - Transfer to Kolahun Hospital	275,000
263314 - Transfer-Foya Hospital (Lofa)	275,000
263315 - Transfer-Vahun Hospital (Lofa)	100,000
263318 - Grand Gedeh County Health Syst	190,000
263319 - Martha Tubman Hospital (Grand	270,000
263322 - Bomi County Health System	190,000
263323 - Trans.LG Hospital Bomi	420,000
263324 - River Cess County Health Syste	250,000
263325 - River Cess County Health Centr	300,000
263326 - Grand Kru County Health System	190,000
263327 - Rally Time Hospital (Grand Kru	250,000
263328 - Transfer-River Gee Health Sys.	

	190,000
263329 - Transfer-Fish Town Health Cent	100,000
263330 - Transfer-Gbarpolu County Healt	190,000
263334 - Transfer-Complimentary Div.	5,500
263342 - Tellewoyan Hospital (Lofa)	350,000
263351 - Transfer-Barclayville Health	68,058
263355 - River Gee Comm.Health Center	250,000
263360 - Transfer-Barnesville Health	100,000
263366 - Transfer to Pharmacy Division	16,500
263375 - Maternal and Child Mortality	12,501
263376 - Transfer to Plebo Health Cente	100,000
263382 - Bensonville Hospital/James N.	270,000
263386 - Transfer to Bensonville Health	209,250
264183 - Health Emergency Fund	20,000
265244 - Transfer Sasstown Health Center	65,000
265247 - Transfer to Bong Mines Hospital	350,000
263361 - Transfer-South East.Midwifery	177,500
31007 - County Administration	
26 - Grants	
263303 - Grand Bassa County Health Syst	300,000
263304 - Transfer-LG Hospital Buchanan	230,000
263311 - Transfer-Bong County Health	390,731
263316 - Transfer-Nimba County Health	200,000
263317 - G.W. Harley Hospital (Nimba)	247,829
263320 - Margibi County Health System	200,000
263321 - C.H. Rennie Hospital (Margibi)	240,000
263352 - Transfer-Barcoleh Health Cent.	23,500
263354 - Saclepea Comprehensive Health	169,996
263380 - C B Dumbar Hospital	200,000

439 - National Public Health Institute of Liberia	
263392 - Transfer-County Preventive Health	184,000
06 - Social Development Services	
314 - Ministry of Youth and Sports	
263212 - Transfer-Youth Policy-F-Program	31,000
263218 - Transfer-Cadet Training Program	29,660
263213 - Transfer-Vocational Training Program	15,500
340 - Ministry of Gender, Children and Social Protection	
263252 - Adoption- MGCSP	52,500
263337 - Transfer-Div.of Commtly.Welfare	7,245
263338 - Transfer-Division of Training	3,895
263339 - Transfer-Div.of Juvenile Contr	10,969
263340 - Transfer-Div.of Rehabilitation	41,239
263341 - Transfer-Div.of Family Welfare	4,819
263369 - Transfer to Division of Aging	8,544
07 - Education	
301 - Ministry of Education	
264170 - Monitoring & Evaluation	6,250
343 - Sinoe Community College	
264174 - Transfer to Sinoe Community College	175,846

Annex 7: Grants List (Government Units)

Statutory Dues & Fees	
01 - Public Administration	
101 - National Legislature	
262104 - Contributions to other Int.Org	20,000
111 - Ministry of Foreign Affairs	
262101 - Contributions to International	42,248
130 - Ministry of Finance and Development Planning	
262104 - Contributions to other Int.Org	2,040
262102 - Trade Agreement Levy - ECOWAS	700,000
262104 - Contributions to other Int.Org	446,614
262201 - Contributions to Int.Org.	440,867
04 - Security and Rule of Law	
208 - Human Rights Commission	
262101 - Contributions to International	504
05 - Health	
310 - Ministry of Health	
262104 - Contributions to other Int.Org	12,075
08 - Energy and Environment	
120 - Environmental Protection Agency	
262104 - Contributions to other Int.Org	4,302
09 - Agriculture	
401 - Ministry of Agriculture	
262104 - Contributions to other Int.Org	34,588
10 - Infrastructure and Basic Services	
404 - Ministry of Post and Telecommunications	
262104 - Contributions to other Int.Org	14,895
11 - Industry and Commerce	
408 - Ministry of Labour	
262104 - Contributions to other Int.Org	16,920

Annex 8: Subsidy List (Non-Government Units)

SUBSIDIZED INSTITUTIONS	
01 - Public Administration	
107 - Civil Service Agency	
263136 - Transfer President Young Professionals	144,500
109 - Ministry of Information, Cultu	
264179 - Transfer to Liberia Media for Democratic Initiative	35,000
264180 - Transfer to Press Union of Liberia	210,000
264181 - Transfer to Crusader for Peace	35,000
264125 - Trf-Natl Collective Societies	12,320
263189 - Transfer to Toby Center for Maryland Hist. & Culture	11,340
130 - Ministry of Finance and Dev PI	
264108 - Inst.of Certified Public Acct.	192,500
05 - Health	
310 - Ministry of Health	
263359 - Transfer-Duport Road Health	100,000
263373 - Transfer to Clara Town Clinic	62,500
264268 - Dorcus Martor Memorial Clinic	7,102
264269 - Wahlue Health Center	17,343
264271 - Cepress	8,878
264272 - Nupucolleh Health Center	50,000
264273 - Sunrise Clinic	35,000
264274 - Nurses Association of Liberia	35,000
265201 - Transfer-Curran Hospital (Lofa	250,000
265202 - Ganta United Method.Hosp.Nimba	-
265203 - SDA Cooper Hospital (Mont)	-
265204 - ELWA Hospital (Mont)	-
265205 - St. Joseph Catholic Hospital	-
265231 - Transfer to Gbei-Vonweah Clinic	-
265232 - Transfer to Vayenglay Clinic	-
265236 - Transfer Fred Davis Clinic	-
265237 - Transfer Garplay Healthcare	-
265238 - Transfer to Africa Aid Program	-
265239 - Transfer To Baptist Health Center	48,167

265240 - Transfer to Sunrise Medical Clinic	-
265241 - Transfer to E and J Medical Center	218,267
265242 - Transfer to Christian Health Association	77,500
265243 - Transfer to Senji Health Center	77,500
265245 - Transfer to Glepo Health Center	38,750
265246 - Transfer to St Francis Health	38,750
265248 - Transfer to LESH Medical Center	-
265249 - Transfer to Jallalon Hospital	270,000
265250 - Transfer to JDJ Memorial Hospital	-
265251 - Transfer to Damballa Health Center	50,000
263352 - Transfer-Barcoleh Health Cent.	23,500
263378 - Transfer to Cinta Health Cente	75,000
263379 - Transfer to Zoegeh Medical Cen	115,000
263390 - Transfer-bahn Health Center	55,000
263391 - Transfer-Dolo Health Center	55,000
264270 - Garplay Health Center	14,204
265202 - Ganta United Method.Hosp.Nimba	253,522
265231 - Transfer to Gbei-Vonweah Clinic	6,334
265232 - Transfer to Vayenglay Clinic	6,334
312 - Phebe Hospital \& School of Nur	
263364 - Transfer-Rural Heath Institute	100,000
06 - Social Development Services	
314 - Ministry of Youth and Sports	
262103 - Mano River Union	47,878
263462 - Youth, Women and Children Advocacy	29,576
264101 - Transfer-Liberia Scout Assoc.	7,000
264102 - Transfer-Girls Guide Associat.	7,000
264103 - Transfer-Fed.of Liberian Youth	55,000
264104 - Youth Community Literacy Prog.	6,300
264105 - Transfer to YMCA	36,153

264106 - Transfer to YWCA	25,500
264107 - Transfer to LINSU	31,500
264114 - Trans to Muslim Organiz youth	2,800
265177 - Transfer-Youth Center-Maryland	17,500
263401 - Transfer to Ministerial League	7,350
263402 - Transfer to National Football	117,039
263404 - Transfer to National County Me	192,500
263405 - Liberia National Olympic Comm.	4,900
263406 - Transfer to Liberia Tennis Fed	1,470
263408 - National University Games	1,470
263410 - National High School Athletics	1,470
263413 - High Sch. Football charpionshi	8,470
263414 - Transfer-Table Tennis Associat	1,470
263416 - Up Country Basketball	9,695
263417 - Grassroots Sports Development	10,500
263461 - Liberia Chess Federation	8,500
265302 - Liberia Volleyball Federation	1,750
265303 - Liberia Track and Field Fed.	1,750
265305 - Liberia Swimming Federation	1,470
265307 - Liberia Kickball Federation	1,470
265308 - National Para-Olympics Federa.	2,450
265311 - Weight Lifting Association	1,470
265312 - Tae Kwon Do Federation	1,470
265313 - Liberia Cycling Federation	2,500
265314 - Amputee Football Federation	8,400
265315 - Liberia Wrestling Federation	8,470
265316 - Liberia Karate-Do Federation	1,470
265317 - Liberia Golf Association	1,470

265318 - Liberia Handball Federation	1,470
265320 - Women and Sports Association	1,470
265321 - Transfer-Liberia Boxing Associ	1,470
265322 - Transfer-Liberia Athletic Fede	1,750
265323 - Transfer-canoe \& Rowing Federa	1,470
265324 - Transfer-basket Ball Federatio	17,000
265325 - Transfer-Inter- Sch Sports Ass	1,750
265329 - Transfer and Dump Athletic Association	13,500
265330 - Transfer to Liberia Cricket Federation	5,000
265331 - Transfer to Liberia Netball Federation	1,750
265332 - Transfer to Wusu Association	2,500
265333 - Transfer to Judo Federation	1,750
263407 - S.K. Doe Sports Complex	58,575
321 - National Comm. on Disabilities	
265401 - Transfer to Individuals	119,148
323 - Liberia Agen for Community Empower	
263610 - Transfer to Volomeni Clinic	42,000
263611 - Transfer to Zeo Community School	44,967
263612 - Transfer to Dakor School System	28,000
263613 - Transfer to J-5 Construction Company	45,850
340 - Ministry of Gender, Children and Social Protection	
263193 - Transfer to Gbalatuah	48,000
263198 - United Women of Faith for Development	30,220
263199 - Empowerment Center for Disadvantage Women and Girls	10,500
263372 - Transfer to Family Assistance	3,758
264184 - Transfer to Caring for Liberia Population	30,000
264186 - Transfer to Ma Ellen Children's Home	150,000
265414 - Transfer to Bromely	8,500
265417 - Transfer to Capacity for youth Inc.	96,055

263418 - Unique women Organization	30,000
07 - Education	
301 - Ministry of Education	
263228 - Transfer-Leigh Sherman Instit.	10,000
263229 - Transfer-Natl. Comm UNESCO	39,303
263249 - Trf to Nyandiyama Public Sch	106,250
263257 - Transfer Bakedu Public Sch	10,000
264208 - TRF to Christian Ass. of Blind	45,635
265121 - Transfer to Stella Maris Polyt	18,500
265123 - Transfer-Konola Mission	15,000
265140 - Trf to Dujah Technical College	20,328
265189 - Love a Child Elementary & High School	21,250
263242 - Transfer to Spelling Bee \& Rel	58,125
302 - University of Liberia	
263205 - Transfer-University of Liberia	16,208,900
307 - National Commission on Higher	
264173 - Transfer to Trinity & Business School	100,000
264175 - Transfer to Bushord Institute of Technology	180,000
264176 - Transfer to Gbarpolu Computer & Driving School	20,000
264244 - TRF to Smithe Institute of Nur	42,500
309 - West African Examinations Coun	
263207 - Transfer to WAEC Fees Grade 6	200,000
09 - Agriculture	
401 - Ministry of Agriculture	
263156 - Transfer Diversity Farm	66,000

Annex 9: Contact List of Resource Persons at MFDP

Budget Unit	Contact Persons	Contacts
Economic Services Unit (ESU)	Stanley Boah, Director Patrick Togba, Assistant Director Roland Gaye, Assistant Director	077 019 1968 088 626 1015 088 656 8263
Social and Community Services Unit (SCSU)	Peter James, Director Yassah C. Solo, Assistant Director Julius Thompson, Assistant Director	088 670 7772 088 061 4271 088 642 9562
General Administrative Services Unit (GASU)	John Monger, Director Tarnue Jallah, Assistant Director Menwo Kallon, Assistant Director Leo Wilson, Assistant Director	088 656 3465 088 665 3474 088 651 4526 088 070 0922
Budget Policy and Coordination Unit (BPCU)	Musa Dixon, Director Johnson S. N. Williams, Assistant Director Emmanuel S. Lloyd, Assistant Director	088 651 6791 088 859 5869 088 698 0783
Plan Development and Coordination Unit (PDCU)	Morris Kromah, Director Saliho Donzo, Assistant Director Nemene Reeves, Assistant Director	077 059 8988 088 665 3704 088 671 6666
Public Investment Unit (PIU)	Saye-Maye Cole, Director Sedekie Kamara, Assistant Director Odecious Fatoma, Senior Project Appraisal Analyst	088 631 5884 077 637 6145 077 052 4369
Monitoring & Evaluation Unit (M&EU)	Emmanuel D. Williams, Director James Afif Jabber, Assistant Director	088 651 3670 088 651 6220

Annex 10: Budget Preparation Workshop Schedule

Date/Time	Sector	Ministry/Agency
March 16, 2018 9:00 AM – 12:00 PM	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
	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
		Forestry Training Institute
	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 Authority		
Liberia Maritime Authority		
National Insurance Corporation of Liberia		
March 16, 2018 1:00 PM – 3:00 PM	Agriculture	Ministry of Agriculture
		Liberia Produce Marketing Corporation
		Liberia Rubber Development Authority
		Cooperative Development Agency
	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	Ministry of Education
		University of Liberia
		Monrovia Consolidated School System

Date/Time	Sector	Ministry/Agency
		Booker Washington Institute
		Cuttington University College
		National Commission on Higher Education
		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
March 16, 2018 3:00 PM – 5:PM	Transparency & Accountability	General Auditing Commission
		Liberia Anti-Corruption Commission
		Governance Commission
		Public Procurement & Concessions Commission
		Liberia Land Authority
		Liberia Extractive Industries Transparency Initiative
		Center for National Documents & Archives
	National Elections Commission	
	Public Administration	Ministry of State for Presidential Affairs
		Office of the Vice President
		Ministry of Foreign Affairs
		Ministry of Finance & Development Planning
		Bureau of State Enterprises
		Liberia Revenue Authority
		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