

REPUBLIC OF LIBERIA



Budget Call Circular (BCC): FY2020/21
(Final Version)

MINISTRY OF FINANCE & DEVELOPMENT PLANNING
Department of Budget & Development Planning

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TABLE OF CONTENTS

1.0	INTRODUCTION	4
2.0	MACROECONOMIC OUTLOOK	5
3.0	METHODOLOGY FOR DERIVING BUDGET CEILINGS	7
3.1	Recurrent Budget Ceilings	7
3.2	Public Sector Investment Plan – FY2020/21.....	7
3.3	Counterpart Funding for PSIP	7
4.0	BUDGET PRIORITIES FOR FY2020/21	9
4.1	Priorities	9
4.2	Policy on Selection Criteria for Projects	9
5.0	BUDGETARY GUIDELINES	10
6.0	BUDGET REFORMS AND FISCAL TRANSPARENCY INITIATIVES	11
6.1	Wage Bill Reforms.....	11
6.1.1	Pay Harmonization and Pay Grading System Reform	11
6.1.2	One Employee, One Pay Scheme	11
6.1.3	One Payment Process, System and Procedure.....	11
6.1.4	Governance and Change Management Reform.....	11
6.2	Migration to IFMIS Platform for Budget Planning, Management and Execution	12
6.3	Chart of Accounts Reform	12
6.4	Budget Classification	13
6.5	Implementation of the Public Grants and Subsidies Policy	13
6.6	Fiscal Decentralization	14
6.7	Implementation of the Gender Responsive Planning and Budgeting Policy	14
6.8	Fiscal Transparency Initiatives (Public Access and Public Participation)	15
6.9	State Owned Enterprise Budget and Performance Report.....	15
6.10	Creation of new administrative Units.....	16
6.11	Budgeting for Public Sector Investments.....	16
6.12	Off-Budget Financing	16
6.13	Budgeting for Rents and Utilities	16
7.0	BUDGET MANAGEMENT COMMITTEE	18
8.0	EXECUTIVE CONSULTATION ON PSIPs	19
9.0	BUDGET CALENDAR AND KEY DATES – FY2020/21	20
10.0	INSTRUCTIONS FOR COMPLETING THE TEMPLATES	21
10.1	Budget Policy Notes.....	21

10.2	Annual Work Plan, Detailed Budget Estimate, and Spending Plan Projection	24
10.3	Personnel Data Templates	24
10.4	Counterpart Funding Template	26
10.5	State-Owned Enterprises Template	26
10.6	Budget Preparation Checklist.....	26
Annex 1: Budget Policy Note Template		27
Annex 2: Annual Work Plan, Detailed Budget Estimate and Spending Plan Projection...		32
A.	ANNUAL WORK PLAN SECTION.....	32
B.	DETAILED BUDGET ESTIMATE AND SPENDING PLAN PROJECTIONS.....	33
Annex 3: Personnel Data Template		34
A.	CSA STANDARD PERSONNEL LISTING TEMPLATE	34
B.	MFDP PERSONNEL DATA TEMPLATE.....	35
C.	MFDP PENSION SCHEDULE TEMPLATE.....	38
Annex 4: Counterpart Funding Template.....		39
Annex 5: SOE Budget Performance and Financial Plan Template		40
Annex 6: FY2020/21 Budget Preparation Checklist		41
Annex 7: Checklists for SOEs FY2020/21 Budget Preparation.....		42
Annex 8: Contact List of Resource Persons at MFDP		43

1.0 INTRODUCTION

This Budget Call Circular (BCC) is an integral part of the operational budget preparation phase of the FY 2020/21. Per the PFM Act 2009, the draft budget was 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 2020/21 budget has been condensed, hence issuance of this circular. This circular provides an overview of the economy, sets out guidelines for budget preparation and introduces changes to the budget preparation process which Spending Entities are expected to adhere to. Most importantly, this circular provides budget ceilings to the spending entities, within which they are expected to prepare their budgets. Amongst other information, the following are included in this circular:

1. Macroeconomic Outlook and Budget Priorities
2. Methodology for deriving budget ceilings for all spending entities
3. Templates with instructions for budget preparation
4. Requirements, including key dates for submission of requested information from the Spending Entities
5. Contact list of resource persons at MFDP

2.0 MACROECONOMIC OUTLOOK

The Liberian economy has been confronted by increasing exogenous and endogenous challenges. These challenges have caused growth to decline steadily over the past few years. Key exogenous and endogenous factors that inform the FY2020/21 resource forecast are highlighted below:

Exogenous factors:

- Variations in the global prices of key export commodities such as iron ore and rubber—coupled with fluctuations in the global prices of key imports – food and petroleum products;
- Depreciation in the exchange rate between the Liberian dollar and the United States dollars on account of increase in demand for the United States dollars. This has resulted to an increment in the general price level thereby adversely impacting domestic economic activities;
- Low foreign direct investment on account reduced investor’s confidence. This is also endogenous;
- Fall in donor contributions resulting from completion of major infrastructure projects and challenges confronting the global economy which limit donors ability to provide more aid; and
- Outbreak of COVID-19 in more than 150 countries which poses serious challenge to global economic activities.

Endogenous factors:

- Undiversified exports and lack of value addition to our key export commodities thereby generating low foreign exchange earnings;
- Strike actions by dissatisfied Liberians (some of which are politically motivated) continue to discourage potential investors.

Real GDP growth is projected at **1.6 percent** in 2020 compared to a projection of **0.4 percent** in 2019. This represents an increase in comparison with FY2019/20 projections. Though the economy is challenged by low performances in some sectors, it is expected to recover slowly in the medium-term on account of increase in investment activities in the agriculture & fisheries and the mining & panning sectors as well as the fiscal and monetary policies being implemented by the Government. . The slow economic recovery is therefore expected to impact the resource envelope adversely. The total Revenue Forecast for FY2020/21 is **US\$533.5m**, representing **1.5 percent** increase when compared with FY2019/20 Revenue Forecast of **US\$525.9m**. Table 1 presents the Revenue Forecast for FY2020/21.

Table 1: Revenue Forecast for FY2020/21

	FY2019/20 Forecast	FY2019/20 Est. Outturn	FY2020/21 Projection
TOTAL REVENUE ENVELOPE	525,907	505,010	533,546
<i>Core Revenue</i>	<i>485,987</i>	<i>505,010</i>	<i>493,546</i>
<i>Domestic Revenue</i>	<i>465,107</i>	<i>444,210</i>	<i>474,546</i>
<i>External Resources</i>	<i>20,800</i>	<i>60,800</i>	<i>19,000</i>

Contingent Revenue	40,000	-	40,000
Domestic Revenue	-	-	-
External Resources	40,000	-	40,000

Off-Budget external resources projections are expected to reduce from **US\$594.2m projected** in FY2019/20 to **US\$60.4m** in FY2020/21. The drastic decline in off-budget external resources can be attributed to frontloading of aid by donors to assist the Government to combat the Ebola virus that engulfed the country in 2014, as well as the challenging global economy which limits donors' capacity to provide more aid. This resulted to a decline in external resources since 2015. The estimates for FY2020/21 are informed by preliminary projections provided by donors. Table 2 presents Off-Budget External Resources by Sector, FY2020/21.

Table 2: Off-Budget External Resources by Sector, FY2020/21

Sector	Projections By Aid Type		
	Grant	Loan	Grand Total
AGRICULTURE	-	-	-
COMMERCE	-	-	-
EDUCATION	3,249,486	-	3,249,486
ENERGY AND ENVIRONMENT	16,000,000	-	16,000,000
HEALTH	12,849,200	-	12,849,200
INDUSTRY AND COMMERCE	-	-	-
INFRASTRUCTURE AND BASIC SERVICES	14,976,000	4,000,000	18,976,000
MUNICIPAL GOVERNMENT	-	-	-
PUBLIC ADMINISTRATION	600,000	-	600,000
SECURITY AND RULE OF LAW	-	-	-
SOCIAL DEVELOPMENT SERVICES	8,689,080	-	8,689,080
TRANSPARENCY AND ACCOUNTABILITY	-	-	-
GRAND TOTAL	56,363,766	4,000,000	60,363,766

3.0 METHODOLOGY FOR DERIVING BUDGET CEILINGS

3.1 Recurrent Budget Ceilings

The recurrent budget ceilings are meant to serve as baselines against which Spending Entities prepare detailed budget estimates for their operations during FY2020/21. These ceilings were derived based on the FY2019/20 approved budget using the following austerity measures:

1. Non-discretionary allocations which have the first call on the budget were protected, using the FY2019/20 levels as the baseline. This includes adjustments to compensation while maintaining debt servicing and county development funds at FY2019/20 level. These however, are preliminary estimates which are subject to change based on adjustments in the revenue forecast. Recurrent budget ceilings will be transmitted separately to each Spending Entity.
2. Targeted cuts were applied to discretionary expenditures including:
 - a. non-essential goods and services. Note that key entities in Education, Health and Security sectors were preserved.
 - b. grants and subsidies - adjusted down to reflect existing realities consistent with the Grant and Subsidy Policy
3. One-off expenditures were removed while new expenditure priorities were accommodated.

3.2 Public Sector Investment Plan – FY2020/21

The implementation of the Pro-Poor Agenda for Prosperity and Development (PAPD) requires coordination across recurrent costs, donor funded activities/projects, activities/projects (including infrastructure transformation) funded through loans and public sector investments. Fiscal Year 2020/21 presents challenges in the revenue envelope which means the adjustments to the recurrent costs, discussed above, and the PSIP to fit within the constrained envelope. Therefore, allocations for PSIP will depend on the outcome of the executive review of the quality/status of the ongoing projects, new priority investment initiatives, requirements for Counterpart Funding and the National Road Fund.

3.3 Counterpart Funding for PSIP

Over the years, the challenge of a comprehensive documentation of counterpart funding requirements has caused significant loss of potential donor support. To address this challenge, the following information about each counterpart funding arrangement will be required: projections, commitments and disbursements, highlighting the risks of loss of the aid if requirements are not fulfilled. This will enable the Ministry of Finance & Development Planning to conduct full analysis of all counterpart funding obligations and incorporate the results of the analysis into the FY2020/21 Draft National Budget. It will also be accompanied by an annex which summarizes the details of each project. Spending Entities implementing counterpart funded projects are therefore, required to provide the necessary information on all counterpart funded projects.

Processes for FY2020/21 which characterize the integration of counterpart funding of projects into in the budget are put into the following three stages:

1. The communication of a counterpart funding template for Spending Entities to complete as part of their formal budget submission
2. Using information gathered to draft of a specific annex to the Draft National Budget describing the counterpart funding in detail
3. Follow up consultations will be conducted next fiscal year based on the information submitted as part of planned rigorous budget planning exercises.

Please note that the final signed project agreement along with supporting documentations should be submitted as an attachment to the budget submission.

4.0 BUDGET PRIORITIES FOR FY2020/21

4.1 Priorities

A strong guiding principle of this document is that the FY2020/2021 budget is focused on supporting the government's Pro-Poor Agenda for Prosperity and Development (PAPD). The PAPD 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 Challenged 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 with emphasis in the Agriculture and Infrastructure Sectors to lessen Liberia's dependence on the extractive sectors which are vulnerable to external shocks. Education, Health, Agriculture, Infrastructure and Social Development (particularly Youth Employment) Sectors remain top priorities in addressing the Pro-Poor Agenda.

4.2 Policy on Selection Criteria for Projects

Specific focus will be on access to economic and social opportunities for the poor such as: Rice Value Chain, Agro-enterprise Development, Small Business Development, Youth Development and Employment, as well as Conditional Social Cash Transfer. The intent of the FY2020/21 shall be anchored around creation of employment opportunities and income generation for the vulnerable social groups including youth and women. Efforts shall be made to invest in projects that will deploy more labor-intensive production works (especially road construction). In summary, all PSIP must be aligned specifically to a particular target (indicator) within the PAPD while some will be implemented using the Program for Urgent Development of Communities (PUDC) Modality, with initial funding provided for piloting in this fiscal year.

5.0 BUDGETARY GUIDELINES

Following are guidelines for all Spending Entities to follow in the preparation of budget estimates for FY2020/21:

1. Spending entities should not increase the compensation ceilings as indicated in separate transmittal letter. **There will be no adjustments to compensation or compensation related expenditures.** Any required changes in aggregate expenditures for compensation and related are subject to scrutiny by the CSA and MFDP, and approval by the National Budget Committee or the Cabinet.
2. Spending entities should budget appropriately for statutory expenditures such as international dues or international obligations, statutory travels, statutory publications, etc.
3. Use of grants or transfers intended for the settlement of international obligations or dues for any other purposes will not be permitted. Classifications by GFS 2014 will be enforced.
4. Other critical expenditures, which are necessary for your operations, such as electricity, water and sewer, internet services, stationeries, sanitary materials, etc. should be prioritized when allocating "Other Recurrent Ceiling".

6.0 BUDGET REFORMS AND FISCAL TRANSPARENCY INITIATIVES

6.1 Wage Bill Reforms

FY1920 saw the implementation of the Wage Bill Harmonization which resulted in a collapsing of allowances into basic salaries and allowed all to be assigned consistent grades and steps. Ongoing work of the Wage Bill Harmonization Team includes identifying those of pension age, implementing the National Biometric Identification Registry and strengthening coordination between CSA, MFDP, IAA and National Identification Registry.

6.1.1 Pay Harmonization and Pay Grading System Reform

The level of variance in the salaries of employees with similar positions and credentials across government has created the need for pay harmonization in the public sector. To this end, a unique pay grading system was developed to address the discrepancies. The new grading system is subdivided into the following categories:

- A. Health
- B. Education
- C. Local Government
- D. Security
- E. Integrity institutions
- F. Generic (All Agencies not mentioned in the above)

In each of the categories mentioned above, employees have been properly classified according to positions and/or professional qualifications. Steps have also been assigned to employees to account for qualification and experience.

6.1.2 One Employee, One Pay Scheme

Unlike previous fiscal years where employees were remunerated in Basic Salaries, General allowance, Special allowance and/or Supplementary allowance, all forms of remuneration have been collapsed to a "SINGLE PAY". Since FY1920, each employee has been identified by a unique number via the National Identification Registry and has been assigned a single pay. This action has eliminated the possibility of double dipping by civil servant on two or more payrolls as well as misrepresentation (employees assuming the identities of others).

6.1.3 One Payment Process, System and Procedure

In FY20/21, every employee and official of Government will be managed through the same payment process, system and procedure as determined and also required by the National Wage Bill Reforms Steering Committee and adopted by Cabinet. There will be absolutely no separate payment process, system and procedure by individual entities of government. The government and its development partners have made huge investments in PFM systems, human capital and institutional strengthening over the years thus, the Integrated Financial Management Information System (IFMIS) Human Resource Module will be activated and will be used for all personnel related transactions.

6.1.4 Governance and Change Management Reform

Implementation of the Wage Bill Reforms require changes in to existing systems, procedures, institutional structures, their roles and responsibilities of the Civil Service Agency (CSA),

Ministry of Finance and Development Planning (MFDP), Internal Audit Agency, and National Identification Registration.

6.2 Migration to IFMIS Platform for Budget Planning, Management and Execution

As part of government's commitment to continuously improve its PFM practices, reform measures will continue with the aim of improving the quality of the budget and reports produced on the government's financial activities which are in line with international best practices. In furtherance of this commitment, the Government has committed to transition from its stand-alone web-based budget management software to the IFMIS platform by FY2020/21 for full integration of budget planning, management and execution. In view this commitment, there will be a parallel run of the IFMIS Budget Planning and Management Module during this FY2020/21 Budget Preparation. This will imply commitment and may require extra hours of work during the budget preparation phase. Spending entities will be scheduled for data entry and processing. The schedule will be communicated at a later date.

6.3 Chart of Accounts Reform

For the FY2019/20 budget, MFDP will continue to ensure that budget estimates are in compliance with the following:

1. Changes made to "Utilities", "Office Materials, Consumables & Services" and "ICT Infrastructure, Network & Facilities". **Please refer to the Department of Budget and Development Planning for technical guidance.**
2. Non-use of "Consumption of Fixed Capital" as this expense category is redundant. All previously used line items have been reclassified into **Non-Financial Assets** expense category
3. Continuation of disaggregation or detailed breakdown of grants and subsidies in line with Government Financial Statistics Manual of 2014 (GFS-M 2014) definitions as stated below
4. Detailed expenditure plan for every project, by project name and components. This will facilitate proper classification of expenditures according to the Government Financial Statistics Manual of 2014 (GFS-M 2014)
5. Use of appropriate location code classification segment in order to track spending under the fiscal decentralization program
6. Continuation of breakdown of debt into separate classifications for principal and interest payments
7. Continuation of reporting of expenditure by functions of government(COFOG), and
8. **New entities or Spending Entities that have undergone significant structural changes which require new or additional codes must refer to the Department of Budget and Development Planning for technical support and must have resolved all their coding issues before March 31, 2020.**

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 reforms can

be sought from the **Budget Policy and Coordination Unit, Department of Budget & Development Planning, MFDP.**

6.4 Budget Classification

Consistent with Section 8(d) of the Budget Law of 2018 and the Public Grants and Subsidy Policy of the Government, there have been changes made to the presentation of budget estimates in the budget book. Following engagements with Sector Spending Entities and recipients, expenditure estimates will be classified at the Minor Object of Expenditure Category. This is in fulfillment of meeting the standard requirements of Government Financial Statistics of 2014. This presentation of budget classification applies to all Spending Entities irrespective of whether or not they manage grants or subsidies.

6.5 Implementation of the Public Grants and Subsidies Policy

All definitions for Grants and Subsidies consistent with the Government Financial Statistics Manual of 2014 (GFS-M 2014) remained unchanged. The Budget Law of 2018 authorizes the Minister of Finance & Development Planning to devise a policy which would require all grants and subsidy recipients to meet a certain criterion that deliver value for money. In lieu of this policy, all sector agencies of government are mandated to begin implementation of this policy and to ensure that all current grants and subsidy recipients on the National Budget fully comply with the qualification benchmarks as stipulated in the policy. This should be the basis for the award of grants or subsidy for the FY2020/21. **The Ministries of Education, Youth & Sports, Information, Cultural Affairs & Tourism, and Gender, Children & Social Protection are urged to begin implementation of the Policy.**

Meanwhile, Spending Entities must take key note that Subsidy awards for FY2020/21 to all **Non-Government units** or institutions will be restricted to government policy on ensuring continuous provisions for adequate desks and chairs for schools (with key focus on primary education), and drugs, medical equipment, medical supplies for hospitals and clinics, job creation for the youth and other key activities that delivers on the government's priorities. Recipients will therefore 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 note that eligibility must be attained each budget year from parent spending entity.*

Sub-government units or Specialized 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.

Government units whose grants allocations are 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 agreements, Spending Entities therefore have the responsibility to ensure full compliance. Further guidance will be provided by the Department of Budget and Development Planning, MFDP during the course of the fiscal year.

6.6 Fiscal Decentralization

The Government of Liberia has made significant progress on fiscal decentralization and has taken another giant step by the passage of the Local Government Law. In continuation of efforts to decentralize its fiscal operations and de-concentrate services, spending entities are to document the locations in which expenditures are incurred, whenever possible. This entails using the correct location code to indicate the county where an economic activity is taking place. The Government of Liberia remains committed to continuing the investment efforts under its fiscal decentralization plan.

6.7 Implementation of the Gender Responsive Planning and Budgeting Policy

As all of you are aware, the mainstreaming of gender equity issues is one of the government's commitment under the SDGs. Gender Responsive Planning and Budgeting (GRPB) aims to address the gender inequalities and inequity in the economic and fiscal policies of government by mainstreaming its components into all stages of the budget preparation process. It requires that all policies, priorities and programs should focus on improving gender equality and promoting women's empowerment. **With the adoption of a National Policy on GRPB, the government has begun to pilot three service delivery entities (Ministries of Health, Education and Agriculture) for implementation of the policy.** For effective, efficient coordination, supervision, and reporting, a specialized unit (Gender Unit) has been established under the Office of the Deputy Minister, Department of Budget & Development Planning, MFDP.

The Unit will continue to build on the progress made last fiscal year with the following key programs: (1) massive awareness and sensitization across government; (2) ensure that gender focal points at Spending Entities are incorporated on their respective budget management committees (BMCs); (3) provide capacity programs for planning, budgeting, implementation, monitoring and evaluation officers as well as coordinators of the pilot institutions; (4) collaborate with the Ministry of Gender, Children and Social Protection (MGCSP) and Liberia Institute of Statistics & Geo-Information Services (LISGIS), to produce gender disaggregated statistics for each sector entity in lieu of the PAPD targets; and (5) hold quarterly high-level coordinating committee meetings for policy actions.

All pilot institutions (Ministry of Gender, Children & Social Protection, Ministry of Finance & Development Planning, Ministry of Health, Ministry of Education, Ministry of Agriculture and Ministry of Justice) are required to review their proposals as stipulated in last fiscal year Budget Policy Note, make the necessary adjustments and provide all the information required in the Personnel Data Template, Budget Policy Note (BPN) and Annual Work Plan Sections related to GRB for implementation in FY2020/21. To ensure effective coordination, Heads of Spending Entities are *required (as a final request)* to communicate the names of their Gender Focal Persons to the Department of Budget & Development Planning and also have them incorporated on their respective Budget Management Committees. To support implementation, the Ministry of Finance and Development Planning has allocated budget ceilings as "**Conditional Transfers**". *These allocations are placeholders which are earmarked for GRB*

implementation only. Special budget codes have therefore been created for these allocations. Following your review and submission of the Budget Policy Notes, the GRPB National Coordination Unit will then issue a Gender Budget Statement which will be captured in the Draft Budget for FY2020/21 on **April 30th, 2020** for Legislative scrutiny.

6.8 Fiscal Transparency Initiatives (Public Access and Public Participation)

The Government of Liberia remains committed to continued improvements of its transparency index and PFM ratings. As part of effort in this regard, civil society organizations (CSOs) will be invited to attend and participate in the sector working group meetings. CSOs that have demonstrated interest and taken advantage of this opportunity by actively participating in these meetings will qualify to attend the executive budget hearings. They will be allowed to ask questions or make recommendations to the National Budget Committee (NBC). Additionally, comprehensive and timely availability of budgetary information is critical to the OBI Index and PEFA scores. Therefore, the government attaches serious importance to the timely release of budgetary information to the public and will ensure that the Executive Budget Proposal, Budget Framework Paper, Enacted Budget, Citizen's Guide to the National Budget are published within the timeframe as required as well as undertake budget outreach programs in a timely manner.

6.9 State Owned Enterprise Budget and Performance Report

Section 45.3 of the PFM Act of 2009, states that *“Minister of Finance shall present a statement of the overall performance of State Owned Enterprises (SOEs) to the Legislature alongside the budget proposals of the following financial year.”*

In addition, Section 44 of the PFM Act states that *“the strategic plan and annual financial plans of each State Owned Enterprise shall be approved by the board and copies thereof submitted to the Sector Minister and the Minister.”*

In order to carry out this responsibility, it is therefore necessary for SOEs to submit their financial plans, including their budgets, in line with the statutory budget cycle. Accordingly, in accordance with the PFM Act of 2009 *“the expected dividend from a State Owned Enterprises shall be reflected in the annual national budget presented to the National Legislature”*. Therefore, SOEs are required to submit their Board approved Strategic and Financial Plans for FY2020/2021, utilizing the format of the National Budget, within the timetable outlined in this BCC. The financial plans should include:

- Actual Performance of FY2018/2019
- Approved Budget of FY2019/2020,
- Estimated Outturn for FY19/20
- FY/2020/2021 Budget Estimates
- FY2021/2022 Budget Projections/Estimates
- FY2022/2023 Budget Projections/Estimates

Annex 6 includes the template for the budget submissions. The financial plans are to be addressed to the Finance Minister, with certified copies sent to SOE Unit and Deputy Minister for Budget and Development Planning, respectively.

6.10 Creation of new administrative Units

Section 19 of the PFM Law of 2009 requires all proposed legislation submitted for approval by the Legislature, shall be accompanied by a fiscal impact analysis, stating the legislation's estimated effect on revenues and expenditures for the fiscal year in which the legislation would become effective, as well as the legislation's fiscal impact on multi-year planning and budgeting.

However, spending entities have continued to submit policies to the cabinet and/or create new spending entities without an opinion to the Legislature on the adequacy of such fiscal impact analyses, which is in total disregard of the PFM Act 2009. Thus, effective FY 2020/2021, any new proposals that require additional revenue, including the creation of new sub counties/councils, new entities must seek the opinion of the Minister of Finance and Development Planning on the adequacy of the fiscal impact of said legislation.

It has been observed that some spending entities such as BWI, LPMHRA, CNDRA, etc., collect and sometimes spend non-tax revenue (NTR) at the source, which is in contravention of section 232 of the PFM Act 2009. Therefore, revenues generated by spending entities, unless authorized to do so within the confines of the PFM Act, should be collected and remitted to the Consolidated Funds solely by the LRA to maximize revenue mobilization. LRA is encouraged to develop and share the NTR collection strategy.

6.11 Budgeting for Public Sector Investments

Spending entities continue to experience delays in the development, procurement (especially late initiation of procurement) and recruitment of critical staff, which cause delays in the implementation of activities. Absorptive capacity is also weak thereby affecting service delivery and realization of the PAPD targets. The preparation and approval of projects by the Public Investment Unit at MFDP should follow established guidelines for projects. Kindly note that ongoing projects will be prioritized for FY20/21.

6.12 Off-Budget Financing

Off-budget financing of activities poses challenges to harmonized budget implementation and monitoring for the effective achievements of results. Off-budget support, over the years have exceeded on-budget support appropriated by the legislature and are not integrated into the planning and budget process and have been observed to duplicate efforts. Spending entities are therefore, required to ensure that all funds, including off-budget are captured for reporting, credibility and accountability purposes.

6.13 Budgeting for Rents and Utilities

Spending entities are required to budget for **rents and utilities** to avoid the accumulation of arrears. Outside of internet services for which the government obligated to pay under a 3-way

arrangement with LIBTELCO and USAID, each entity must budget adequately to meet obligations to utility institutions.

7.0 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 the exercise of this mandate. Budget Committees are composed of:

1. The Head of Government Agency (Chairperson)
2. Heads of Budget Management Centers or Cost Centers
3. Assigned Budget and Planning Analysts as forum facilitators, and
4. Finance and Procurement Officers and other such officers as may be deemed necessary for broad participation which assures budget credibility, comprehensiveness and realistic estimates.

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, ensure that all the required information related to GRB are provided, 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 FY2020/21:

1. Budget Preparation Checklist signed by the Head of the Entity
2. Budget Policy Note
3. Detailed Budget Estimate, Spending Plan and Annual Work Plan
4. Personnel Listing (as approved by National Wage Bill Harmonization Team)
5. Personnel Data & Pension Schedule

8.0 EXECUTIVE CONSULTATION ON PSIPs

The Public Sector Investment Program (PSIP) is fundamental to the delivery of the PAPD. This is done under the constraints of the broader concerns of macro-economic stability and long term growth which require that the Executive propose a credible and balanced budget. As such, for FY2021 the Executive, through consultation between the President and the Cabinet, have prioritized the projects below to maximize the impact of PSIP within the limited fiscal space. These projects were evaluated according to the following criteria:

Criteria	Definition
Cost effective/Value for money	The proposed project benefit (social, economy or environmental) must outweigh the cost of the project and be cost effective and efficient. The result of the project should reflect the actual monetary value invested in the project. The project should avoid duplication of activities undertaken or with potential of being undertaken by other partners, and ideally should be creating synergies/linkages with partner activities. <i>Counterpart funding arrangements will be given special consideration.</i>
"Pro-poor" or "PAPD aligned"	The proposed project/intervention must be Pro-Poor in nature, selected through a community-based approach or PUDC Modality; linked to PAPD yearly priorities; evidence based, and show clear opportunities identified in the PAPD; it should have sectorial linkages
Sustainability	The proposed project should be able to maintain change it brings and enhance both current and future potential to meet human needs and aspirations. It requires meeting our own needs without compromising the ability of future generations to meet their own needs.
Appropriate expertise	The project must be deliverable given the in capacity with the implementing entity
On-going project	Priority will be given to ongoing GoL priority projects

In compliance with the Road Fund Act of 2016, **\$29m has been appropriated for spending in accordance with the Annual Road Maintenance Expenditure Program (ARMEP)**. The **remaining \$21.55m** is to be spent on legal obligations, such as the running of the Census and the Midterm Senatorial elections, and major priorities in the Agriculture, Health, Security, Commerce and Education Sectors.

The government plans to relaunch the Medium Term Expenditure Framework (MTEF) process for specific sectors during FY2020/21 for incorporation into the FY2021/2022-FY2023/2024 planning cycle. The relaunch of the MTEF will draw on the project databases developed by the Sectors.

9.0 BUDGET CALENDAR AND KEY DATES - FY2020/21

Below is an adjusted abridged Budget Calendar that has been revised with a focus on completing the necessary consultations to enable the President to submit the Executive Budget Proposal to the Legislature on or before the legal **deadline of April 30th**.

Summary Draft Budget Preparation Calendar FY2020/21		
Activity	Deadline	Responsible Lead
Presentation of Budget Option Paper to Cabinet	March 9, 2020	Finance Minister/Department of Budget & Development Planning
Issuance of Budget Call Circular	March 17, 2020	MFDP
Issuance of Budget Ceilings	March 17, 2020	MFDP
Spending Entities submit detailed budgets in line with guidelines in Budget Call Circular	March 31, 2020	Spending Entities
Finalize and collate the Executive Budget Proposal and Budget Framework Paper based on decisions from Budget Hearings	April 20, 2020	Dept. of Budget & Development Planning/Dept. of Economic Management
Presentation of Executive Budget Proposal and BFP to Cabinet and the President	April 22, 2020	Finance Minister/Department of Budget & Development Planning
Presentation of Executive Budget Proposal and Budget Framework Paper to the Legislature	April 30 th , 2020	Finance Minister/President

10.0 INSTRUCTIONS FOR COMPLETING THE TEMPLATES

10.1 Budget Policy Notes

Budget Policy Notes (BPNs) are a key output required from each spending entity during the strategic phase of the budget process. It outlines the key policy priorities from the spending entity for FY2020/21 as well as provides key performance indicators and planned activities for the next fiscal year.

BPNs will be used by MFDP to verify that programs and 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 for populating the Budget Policy Note Template:

The BPN template (soft copy) is provided in **Annex 1** as part of this BCC. The BPN template has eight parts. Before attempting to complete each part, Spending Entities should first specify its legal name along with its assigned budget code as required in the top-header of the page.

Part I: Purpose and Mandate: The purpose and mandate of the spending entity should be stated as in the Act of Legislature that created the spending entity.

Part II: Medium Term Strategic Overview: This section captures the overarching plans and priorities for the spending entity. Under this section, the Spending Entities are required to fill in three sub-sections:

Strategic Objectives: 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 Sector Strategy – SWG Decisions), the relevant strategic objectives should be aligned to appropriate decisions from the sector meetings. In the last column, (Link to National Medium Term Priorities – PAPD Goals), the relevant sector goals should be mentioned against each strategic objective specified in the second column. **For those Spending Entities that are piloting implementation of the GRPB Policy, they should define at least one (1) GRB indicator and corresponding outcome in this section, and state which policy area will be responsible for implementation.**

Past Project Performance: Spending Entities are required to specify the name or title of the project and discuss each component separately the extent to which progress has been made, observing the maximum limit of word count. This information should include project(s) funded under the 150-Day Pro-Poor Plan of the recast budget of FY2017/18 and up to end of second quarter of FY2019/20.

New (or Ongoing) Project Planning: In the table provided, Spending Entities are to state the conceptual elements of a project by specifying the name or title of the project, its objectives and breakdown of the project by components. The total estimated cost of project should be stated and further spread over the medium term as indicated in the table. Any expenditures received year-to-date should be stated with the source of

funding. The estimated start and end dates, problems and proposed solutions as well as key activities of milestones by components of the project should be clearly stated in the respective sections of the table. Please note that the **problem statement** and **proposed solutions** should **not be more than 250 words**.

Part III: Budget Performance Planning and Monitoring: The purpose of this section is to set key performance indicators (KPIs) as the basis for an objective monitoring and evaluation. This is also applicable to routine activities. Therefore, Spending Entities are to properly define indicators at both the output and outcome levels, and state which policy area or department will be responsible for implementation. The indicators should be aligned to the decisions of the sector meetings. Information about the baseline year and value for each program or project should be stated. All targets (2023) should be taken from the PAPD verbatim while cumulative achievements and progress overtime should be provided by the Spending Entities. **For those Spending Entities that are piloting implementation of the GRPB Policy, they should define at least one (1) GRB indicator and corresponding outcome in this section, and state which policy area will be responsible for implementation.**

Part IV: 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 FY2020/21 that are funded by Government of Liberia. In addition, where applicable, Spending Entity should also plan at most five activities 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. **For those Spending Entities that are piloting implementation of the GRPB Policy, they should define at least one (1) GRB program or activity in this section.**

Part V: Past Performance: This section asks for the most important achievements of FY2019/20. For this section, Spending Entities are encouraged to refer to their annual reports. The activities for past performance should be separated by Government and donor. Please also indicate the county where the activity was implemented.

Part VI: Medium Term Budget Planning: This section has five sub-sections which should be filled out completely. Before completing this section, Spending Entities must refer to the recurrent ceilings provided in **Annex 1**. This section requires annual budget estimates for FY2020/21 based on the ceilings provided. Estimate should be prepared according to the following:

Medium term 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. **Column 1** (FY18/19) should be derived from the final budget of FY2018/19. **Column 2** (FY19/20 Outturn YTD) should reflect the amount which has been allotted to the spending entity. *Please state the date being defined as YTD.* **Column 3** (FY20/21 Estimates) should be within the budget ceiling, supporting activities as defined in Part 4 - Annual Work Plan. **Columns 4 & 5** (FY21/22) and (FY22/23) are projections and should be completed by the Spending

Entities. However, it is important to note that these outer years' projections will be used by MFDP as a guide for future planning purposes and they are subject to macroeconomic data which may affect the final projections when printed in the budget book.

Medium term budget projections by policy area/department: This is a summary by major cost centers/department/policy area. It is intended to show how the entity's budget is shared amongst its cost centers/departments/policy areas. In **Column 1** (Policy Area), Spending Entities should specify the name of the cost center/department/policy area and indicate how its budget is shared by completing the rest of the five columns as indicated in the economic classification sections above.

List of projects in the Public Sector Investment Plan (PSIP): Spending Entities should specify the project code, if available and state the name or title of the project and follow the same procedures as indicated in the economic classification section above. The same requirements and procedures apply for donor projects.

Spending Entity Expenditures by County: Similar to the previous sections above, Spending Entities are demonstrate how and where they spend public resources. In **Column 1** (County), Spending Entities are to list the names of county where their operations cover. **Column 2** (FY19/20 Outturn YTD) should show the aggregate or sum total of Government of Liberia contributions to recurrent and PSIP expenditures separately from the donors. *Please state the date being defined as YTD.* **Columns 3, 4, & 5** should be treated as same for Column 2 except that the outer years' projections would be treated in the same manner as previously stated above.

Part VII: Gender Sensitivity Analysis: This section has two major questions which should be answered by the Ministries of Health, Education and Agriculture. However, members of the GRB Technical Working Group should also answer these questions. They include: **Ministry of Finance and Development Planning, Ministry of Gender, Children and Social Protection, Ministry of Internal Affairs, Governance Commission and Liberia Institute of Statistics and Geo-Information Services.** Responses should be placed in the empty box provided beneath the table, **not exceeding the maximum word count limit.**

Part VIII: Grants and Subsidy Policy: This section has five subsections which should be filled out by each Spending Entity. Before completing these subsections, Spending Entities must have conducted the appraisal and have applied the vetting criteria for qualification.

Subsidy and Grant Application Flowchart: This diagram summaries all the critical steps required by the applicant, sector spending entity and MFDP.

Subsidy Application Form: This template provides the standard form in which all applications should be submitted. Simply insert the required information in the brackets where the instructions are. **It applies only to non-government units.**

Subsidy Recipient Checklist: This template should be applied only to non-government units. **Spending Entities should only fill in the unshaded rows or columns in the table.** Please ensure that each template is completed fully accompanying the relevant checklist duly signed.

Grant Recipient Checklist: This template is applied only to sub-government units. **Spending Entities should ONLY fill in the unshaded rows or columns in the table.** Please ensure that each template is fully completed and accompanied by the relevant checklist duly signed. *It is important to note that Spending Entities will be held responsible for the overall management and accountability of grants and subsidy awarded to recipients.*

Please ensure that the **BNP is signed by the relevant authority of your entity.**

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

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. **For those Spending Entities that piloting implementation of the GRPB Policy, they should ensure that GRB programs or activities are costed in this section, and they should state which policy area will be responsible for implementation.**

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. Spending Entities 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 value of Spending Plan** must equal **Total value of 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. **Please ensure that each page of this report is signed by the relevant authority of your entity.**

10.3 Personnel Data Templates

There are two distinct templates: the CSA Standard Personnel Listing and the MFDP Analytical Tool. These templates serve multipurpose – estimating the realistic costs of personnel, examining the impact the cost of compensation on the budget and calculating the expected cost of pensions for the ensuing fiscal year,

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. Please note, however, that the personnel listing must be comprehensive including all authorized personnel in your employ. 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 would be eligible for pension beginning 1st July, 2020, in line with the Civil Service/Pension Law. Note that 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:

CSA Standard Personnel Listing: This is a strict forward procedure. Spending Entities should follow the same procedures and complete the template as it is so required.

MFDP Analysis Tool: This tool will be used by the Ministry of Finance & Development Planning to examine budgetary proposals and policies to determine the level of gender inequality in employment, composition of the workforce by sex and to budget appropriately for pensions. This will be done using two sub-tables – Personnel Data by Classification and Pension Schedule.

Sub-table 1: 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:

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 will automatically multiply the monthly wage bill columns to get an annualized figure.

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.**

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.

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, gender and gross monthly wage bill.

Sub-table 2: 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 FY2020/21. 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 FY2020/21. The details of pensionable staff are requested in the following sub-sections:

Eligibility by Age: This section requires a list of those personnel who would be on the pension list for FY 2020/21 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.

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. Soft copy of this template should be provided as part of the budget documents for submission.

10.4 Counterpart Funding Template

Estimating or forecasting the cost of projects and programs with cost-sharing implications on the National Budget contributes to budget credibility and comprehensiveness. In order to do so, please refer to **Annex 5** which has a simple template to be filled in.

Instructions:

The template has a strict forward procedure. Spending Entities should endeavor to provide accurate estimates for what donors have pledged to contribute as well as Government. Overall Total Project Value should equal the sum of donor commitment plus Government commitment. Consistent with the Counterpart Funding Agreement, Spending Entities should determine the cost implications for each party for FY2020/21 and provide key activities to be undertaken against each commitment. This information will be highly useful in determining the risks associated if Government is unable to comply or if these risks are conditions precedent upon donor contributions.

10.5 State-Owned Enterprises Template

In order to avoid further delays in the submission of the FY2020/21 National Budget, SOE boards and managements should ensure that their financial performance reports and budget for the next fiscal year are provided in the format as required by the template in **Annex 6**. There has been no change to the template from previous reporting.

10.6 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 7** for full copy of the Checklist.

Annex 1: Budget Policy Note Template

BUDGET POLICY NOTE FISCAL YEAR 2020/21
[SE CODE, SE NAME]

1. Purpose and Mandate:

[type text here]

2. Medium Term Strategic Overview

2a) *Strategic objectives, linkages to sector strategy¹ and key services (outputs) delivered:*

[GUIDANCE: Refer to the BCC annex containing the policy area mappings for each spending entity.]

Strategic Objectives (in spending entity Strategic Plan)	Link to Sector Strategy (SWG Decisions)	Link to National Medium Term Priorities (PAPD Goals)
Policy Area 1:		
[type text here]	[type text here]	[type text here]
Policy Area 2:		
[type text here]	[type text here]	[type text here]
Policy Area 3:		
[type text here]	[type text here]	[type text here]

2b) Past Budget Performance

Discuss the extent to which routine activities or project(s) funded in FY2017/18 and FY2018/19 has (have) been implemented

Program or Project Title:	Extent of Implementation
[Activity 1 or Project Component 1]	[Progress report/status - Max. 500 words]
[Activity 2 or Project Component 2]	[Progress report/status - Max. 500 words]

2c) New (or *On-going*) Project Planning (Concept²)

Project Title:			
Project Objective:			
Project Component(s):			
		Project Medium Term Expenditure Plan	
Estimated Total Project Cost: \$0.00	FY2020/21	FY2021/22	FY2022/23

² If an institution has more than one project, they should be included using the same format

Expenditure YTD: \$0.00		\$0.00	\$0.00	\$0.00
Medium Term Expenditures:		\$0.00	\$0.00	\$0.00
Funding Source	[Insert source here]	\$0.00	\$0.00	\$0.00
	[Insert source here]	\$0.00	\$0.00	\$0.00
Estimated Start Date:	[Insert start date here]	Estimated End Date:	[Insert end date here]	
Project Justification (Max. 250 words):				
Key Milestones by Component				
1	Milestone A:			
2	Milestone B:			
3	Milestone C:			

3. Budget Performance Planning and Monitoring

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

Delivery Unit	Performance Indicator	Contribution to Sector outcome indicators (as mentioned in the sector strategy)	Base Line		Cumulative target		
			(year)	(value)	Target (2023)	Achieved to date	Progress made since FY17/18
Policy Area 1:							
Outcome Indicators							
1.	[type text here]						
2.	[type text here]						
Output Indicators							
1.	[type text here]	<i>[overall contributions to sector priority]</i>		0	0	0	0
2.	[type text here]			0	0	0	0
Policy Area 2:							
Outcome Indicators							
1.							
2.							
Output Indicators							
1.	[type text here]			0	0	0	0
2.	[type text here]			0	0	0	0

4. Annual Work Plan (AWP)

4a) Key Activities planned for FY2020/21 with recurrent cost implication of projects funded by Government – within the budget ceilings given in the BCC

[type text here]

4b) Key Activities planned for FY2020/2 with recurrent cost implication of projects funded by Donor

[type text here]

--

5. Past Performance

5a) Key Achievements (to date) in FY2019/20 (Government)

[type text here]

5b) Key Achievements (to date) in FY2019/20 (Donor)

[type text here]

6. Medium Term Budget Planning

6a) Spending Entity Medium-Term Budget Projections by Economic Classification

Classification		FY2018/19 Budget	FY2019/20 Outturn YTD	FY2020/21 Estimates	FY2021/22 Projection	FY2022/23 Projection
A						
B						
C						
D						
E						
GRAND TOTAL						

6b) Medium Term Budget Projections by Policy Area

Policy Area	FY2018/19 Budget	FY2019/20 Outturn YTD	FY2020/21 Estimates	FY2021/22 Projection	FY2022/23 Projection
PA 1:					
PA 2:					
PA 3:					
Sub Total					
PSIP					
GRAND TOTAL					

6c) List of all projects in the Public Sector Investment Plan (PSIP) – GoL funding

Project Code (GOL)	Name	FY2018/19 Budget	FY2019/20 Outturn YTD	FY2020/21 Estimates	FY2021/22 Projection	FY2022/23 Projection

Total GoL					
------------------	--	--	--	--	--

6d) List of all projects in the Public Sector Investment Plan (PSIP) – Donor funding

Project Code (Donor)	Name	FY2018/19 Budget	FY2019/20 Outturn YTD	FY2020/21 Estimates	FY2021/22 Projection	FY2022/23 Projection
Total Donor						

6e) Spending Entity Expenditures by County

County	FY18/19 Outturn YTD			FY2020/21 Budget			FY2021/22 Projection			FY2022/23 Projection		
	GOL		Donor	GOL		Donor	GOL		Donor	GOL		Donor
	Recurrent	PSIP		Recurrent	PSIP		Recurrent	PSIP		Recurrent	PSIP	
TOTAL												

1. Gender Sensitivity Analysis

A. Specific Questions for Gender Analysis:

- a) Are the different social situations, capacities and vulnerabilities of both men and women, girls and boys and people living with disabilities considered when designing your organization’s activities/program? Is the organizational budget allocated according to gender specific needs of each group?
- b) Do women and men, girls and boys and people living with disabilities have access to services that are being delivered by your organization according to their gender specific needs?
- c) Does your organization compile gender disaggregated data to inform future programs/activities and produce knowledge products?

[Please provide your response here – 500 words]:

B. Specific questions for Gender Analysis in budgeting:

- a) Is your organization's *budget* prepared after a rapid appraisal of the situation in the specific area to identify the gender gaps in service delivery?
- b) Are these gender gaps used as entry points to influence the allocation and actual expenditure for activities that are targeted to meet the gender specific needs of women and men, boys and girls?

OR

- c) Does your organization have the capacity to undertake gender analysis of its budgetary dimensions using gender disaggregated expenditure tools?
- d) Is actual expenditure being done for activities as per the above allocation? (this involves checking both financial and physical deliverables)
- e) Is there a mechanism to examine the impact of the expenditure and assess whether it has promoted your organization's gender equality commitments in alignment with national policies?

OR

- f) Is there a *mechanism* to assess the organizational budget through a review of the following:
 - (i) *financial inputs*
 - (ii) *activities financed*
 - (iii) *outputs delivered*
 - (iv) *effectiveness of service delivery from a gender perspective – impact on women and men, boys and girls, and people living with disabilities*
- g) Are the *results* of the gender analysis on the impact of the organizational budget's implementation directed to bring about changes in future budgetary and other organizational policy decisions?

[Please provide your response here – 500 words]:

Annex 2: Annual Work Plan, Detailed Budget Estimate and Spending Plan Projection

A. ANNUAL WORK PLAN SECTION

M/A Code	Spending Entity Name	Policy Area Name	Department Name	FY2020-21 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 Development Planning	Administration and Management	Administration	-	-		-		-		-	
130	Ministry of Finance and Development Planning	Budget and Development Planning	Budget and Development Planning	-	-		-		-		-	
130	Ministry of Finance and Development Planning	Economic Affairs and Policy	Economic Management	-	-		-		-		-	
130	Ministry of Finance and Development Planning	Fiscal Affairs and Policy	Fiscal Affairs	-	-		-		-		-	

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	FY2020-21 BUDGET	Unit Description	Unit Cost	Quantity Required	FY2020-21 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 Workers)	-				-
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: :Foreign Travel-Daily Sub. Allowance	45,584				-
1300100/1/01/001/000000/011900/0112/0000/221103: :Foreign Travel-Incidental Allowance	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 3: Personnel Data Template

A. CSA STANDARD PERSONNEL LISTING TEMPLATE

CSA STANDARD PERSONNEL LISTING

CSA STANDARD PERSONNEL LISTING																	
SPENDING ENTITY: <input type="text"/>											FISCAL YEAR: <input type="text"/>						
No.	NATIONAL ID NUMBER	PAYROLL NUM.	LAST NAME	FIRST NAME	MIDDLE NAME	GRADE	DEPARTMENT	POSITION	SEX	QUALIFICATION	Basic Salary CURRENT	GENERAL ALLOWANCE	SPECIAL ALLOWANCE	SUPPLEMENTARY PAYMENT	INITIAL DATE OF EMPLOYMENT	DATE OF BIRTH	AREA OF ASSIGNMENT (COUNTY)
1																	
2																	
3																	
4																	
5																	
.....																	

B. MFD P PERSONNEL DATA TEMPLATE

ROSTER OF POSITIONS & 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

<i>Classification</i>	<i>Number of Persons</i>	<i>Gross Monthly Compensation</i>	<i>Gross Annual Compensation</i>
-----------------------	--------------------------	-----------------------------------	----------------------------------

		<i>Female</i>	<i>Male</i>	<i>Total</i>	<i>Basic Salaries</i>	<i>Allowances</i>	<i>Basic Salaries</i>	<i>Allowances</i>
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								
<i>No</i>	<i>County</i>	<i>Number of Persons</i>			<i>Gross Monthly Wage Bill</i>		<i>Gross Annual Wage Bill</i>	
		<i>Female</i>	<i>Male</i>	<i>Total</i>	<i>Basic Salaries</i>	<i>Allowances</i>	<i>Basic Salaries</i>	<i>Allowances</i>
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			-			-	-

C. MFDP 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 **FY2020/21**

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 4: Counterpart Funding Template

<i>Project Name</i>	<i>Donor</i>	<i>Project Code</i>	<i>Implementing Government Agency</i>	<i>Project Start Date</i>	<i>Overall Project Value</i>			<i>FY2020/21 Projection</i>		
					<i>Donor Contribution</i>	<i>Gov't Contribution (Counterpart Commitment)</i>	<i>Project Value</i>	<i>Gov't Contribution (Counterpart Commitment)</i>	<i>Donor Contribution</i>	<i>Activities to be delivered in FY2020/21 if Counterpart Funding is disbursed</i>

Annex 5: SOE Budget Performance and Financial Plan Template

Name of SOE	Actual 2018/19	Budget 2019/20	Budget Estimates 2020/2021				
			Q1	Q2	Q3	Q4	Annual
SOE revenue							
GoL Share of Revenue							
Subsidies							
TOTAL REVENUE							
Raw Materials and Consumables							
Salaries							
Administrative Expenses							
Depreciation							
Other expenses							
TOTAL OPERATING EXPENSES							
Operating profit							
Other income							
Interest expense							
Profit before tax							
Tax expense							
NET PROFIT AFTER TAX							
Revenue transfer to GOL							
Dividends							
PROFIT/LOSS FOR THE YEAR							
Grant from Development Partners							
TOTAL GRANT EXPENDITURE							

Annex 6: FY2020/21 Budget Preparation Checklist

Please submit this checklist, signed by the Head of the Spending Entity, alongside the three templates required for FY2020/21 budget preparation, by **March 31, 2020**.

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 FY2020/21?	
Is there a gender focal point on the Budget Management Committee as member?	

Budget Policy Note

Have you completed your institution's Budget Policy Note (template 1) ?	
Are the strategic objectives in the BPN (template 1) aligned to the Pro-Poor Agenda for Prosperity and Development?	
Have you defined at least one strategic objective that is gender-sensitive?	
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 2) for FY2020/21, broken down by quarter?	
Have you completed the detailed recurrent budget estimates and the spending plan (template 3) , within the budget ceilings provided?	

Personnel Listing, Personnel Data and Pension Schedule

Have you completed the CSA Personnel List (template 3)?	
Have you completed the personnel data and pension schedule (template 3)?	
Are there employees pensionable for FY2020/21?	

Projects in the Public Sector Investment Plan (PSIP)

Are there any counterpart funding requirements for FY2020/21?	
<ul style="list-style-type: none"> Are the requirements specified in terms of cash value or in-kind value? 	
If so, have you completed and attached the requirements (template 5)?	
Have you been granted any funding for ongoing projects?	
<ul style="list-style-type: none"> Do all ongoing projects have updated work plans, spending plans and procurement plans? 	
Are there new projects recommended for FY2020/21?	
<ul style="list-style-type: none"> Have you provided a concept note of each project? Has the concept note been approval your sector or Steering Committee of the PAPD? 	

Gender Responsive Planning and Budgeting

Have you responded completely to the questions regarding gender-sensitive analysis on institutional assessment/appraisal ?	
Have you responded completely to the specific questions regarding gender-sensitive analysis on budgeting or resource allocations, including utilizing "Conditional Transfer" allocations ?	

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?	
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SIGNED (head of spending entity): _____

DATE: _____

Annex 7: Checklists for SOEs FY2020/21 Budget Preparation

Please submit this checklist, signed by the Head of the State Owned Enterprise, alongside the reports and templates required for FY2020/21 budget preparation, by **March 31, 2020**.

Budget Submission

(please tick)

Has your Enterprise completed and attached its FY2020/21 budget submission (template 5)	
Has your Enterprise included a report on the actual performance of FY2018/19?	
Has your Enterprise included the approved FY 2019/20 budget?	
Has your Enterprise included its current strategic plan?	

SIGNED (Head of State Owned Enterprise): _____

DATE: _____

Annex 8: 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)	Yassah C. Solo, Assistant Director Julius Thompson, Assistant Director	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, Sr., Assistant Director Emmanuel S. Lloyd, Assistant Director Abraham Sirleaf, Senior Policy Officer	088 651 6791 088 859 5869 088 698 0783 088 658 7103
Plan Development and Coordination Unit (PDCU)	James Afif Jabber, Director Saliho Donzo, Assistant Director Nemene Reeves, Assistant Director	088 651 6220 088 665 3704 088 671 6666
Public Investment Unit (PIU)	Emmanuel Williams, Director Sedekie Kamara, Assistant Director Odecious Fatoma, Senior Project Appraisal Analyst	088 651 3670 077 637 6145 077 052 4369
Monitoring & Evaluation Unit (M&EU)	Haven Yarl, Assistant Director	088 666 5796