

# REPUBLIC OF LIBERIA



## Budget Call Circular (BCC I): FY2017/18

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

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## 1.0 Introduction

The first Budget Call Circular (BCC1) indicates the official start of the strategic phase of the budget preparation process for FY2017/18. The BCC1 sets out the overall preliminary budget strategy and priorities for the Government of Liberia for the FY2017/18 budget. The BCC1 also launches the bottom-up phase of the budget preparation process, and requests from spending entities their participation in the process by providing their sectoral priorities and spending entity level plans and activities planned for FY2017/18. Through the BCC1, the following information is introduced:

1. Macroeconomic outlook and budget priorities
2. Indicative ceilings for the sectors and spending entities for FY2017/18 (including information on-going PSIP projects)
3. Sector Strategic Plan templates and instructions
4. Budget Policy Note template for spending entities and instructions
5. Personnel listing template for spending entities and instructions
6. Key Dates for spending entities for submission of information requested
7. List of resource persons for spending entities and sectors

## 2.0 Macroeconomic Outlook

Following growth of 0.0 percent in 2015 as the economy was hit by the Ebola outbreak and a fall in commodity prices, economic activity was expected to rebound modestly in 2016, to 2.5 percent. However, recent estimates have shown that economic recovery has been slower than anticipated and economic growth for 2016 to contract to -0.5 percent lower than the previous year's figure of 0.0 per cent. The growth rate is expected to accelerate to 3.2 percent and 5.2 percent in 2017 and 2018 respectively.

The slow economic recovery is expected to adversely impact the resource envelope. For FY2016/17, total resources are estimated at US\$600.2 million of which US\$577.2 million is core revenue while US\$22.9 million is contingent. However, for the first quarter (July-September) of FY2016/17, revenue collection has fallen below projections by around US\$19 million. Based on this trend, the **revenue projections for FY2017/18 are currently projected to be US\$574.6 million, a 4.7 percent lower than FY2016/17 estimates.** These are however preliminary projections and are expected to be revised going forward in the year based on actual revenue outturns during the year.

External resources are also expected to fall during FY2017/18. For FY2016/17, external resources are projected to be US\$714.6 million, while only **US\$290.7 million of external resources are projected in FY2017/18.** Many donors have frontloaded their project aid during the Ebola outbreak and external resources are expected to

decline from 2016 onwards. Another reason behind lower external resource estimates, however, is that the aid data for the medium term is provided by donors once a year during January. The estimates for FY2017/18 are based on January 2016 estimates provided by donors. It is expected that these estimates would be revised in January 2017 for FY2017/18.

Of this projection of US\$290.7 million, the *Energy & Environment* sector is the greatest recipient with US\$115.2 million (39.6 percent). The *Infrastructure & Basic Services* sector is expected to receive the second largest share, with US\$55.3 million (19.0 percent), while the *Health* sector receives the third biggest share, with US\$33.1 million (11.4 percent). The *Industry & Commerce* sector, meanwhile, is not expected to receive any external assistance in FY2017/18, while the *Security & Rule of Law* sector is projected to receive just US\$2.8 million (1.0 percent).

**Table 2: External Resources by Sector, FY2017/18**

Sector	US\$m	Share
Energy & Environment	115.2	39.6%
Infrastructure & Basic Services	55.3	19.0%
Health	33.1	11.4%
Social Development Services	22.4	7.7%
Agriculture	16.4	5.6%
Public Administration	16.4	5.6%
Transparency & Accountability	16.3	5.6%
Education	8.7	3.0%
Municipal Government	4.1	1.4%
Security & Rule of Law	2.8	1.0%
Industry & Commerce	-	0.0%

**Non-discretionary expenditure (i.e. expenditure that has the first call on the budget) is estimated to be US\$326.6 million for FY2017/18.** This includes estimated compensation of employees, debt servicing, payments for social and county development funds and counterpart funded projects. However, these are preliminary estimates based on FY2016/17 budget estimates for compensation and are expected to be revised based on the breakdown of the approved FY 2016/17 budget.

### 3.0 Fiscal Policy and Budget Priorities

Since the resource envelope for FY2017/18 is expected to be constrained due to the slow economic recovery, falling external resources and restrictions of external

borrowing, the Government of Liberia would be unable to entirely finance all the programs and initiatives that are requested by spending entities. It is therefore essential that priorities are set for FY2017/18 and budgeted for accordingly.

Due to the narrow fiscal space, the Government of Liberia will not be funding any new projects in FY2017/18. Focus will therefore be on utilizing funds to continue the implementation of on-going projects to ensure their successful completion.

There will be an effective freeze on compensation of employees. Currently, approximately 46% of the expenditure by the Government is towards compensation of the civil servants. With a declining revenue situation, it is imperative that the aggregate ceiling for compensation for each spending entity and for the entire government is maintained at the FY2016/17 approved budget level. Hiring policy for FY2016/17 will continue, with hiring freeze for all sectors except for essential hiring in the Education, Health and Security and Rule of Law sectors.

To diversify the economy and reduce dependence on rubber and iron ore exports, which are suffering from falling global prices, agriculture and infrastructure sectors will be prioritized from FY2017/18 budget onwards. Attempts will be made to protect their budgets and encourage completion of on-going agriculture and infrastructure projects. Similarly, the on-going security needs (in the light of UNMIL Drawdown) and financing the 2017 Presidential and Legislative Elections will be maintained as high priority for the Government to ensure stability and a peaceful democratic transition. Attempts will also be made to safeguard health and education sector budgets.

#### **4.0 New Budget Initiatives: Fiscal Decentralization and Gender Responsive Budgeting**

The Government of Liberia is taking steps to promote fiscal decentralization. Fiscal de-concentration has started with the establishment of county treasuries in four counties: Grand Bassa, Nimba, Bong, and Margibi. In addition, it was agreed that budgets for the Ministries of Health, Education, and Internal Affairs would be disaggregated by economic and geographic classifications for the same four pilot counties and reflected in the FY2016/17 national budget. For FY2017/18, the Government of Liberia remains committed to continuing the investment efforts under its fiscal decentralization plan. For the strategic phase of budgeting, spending entities are required to provide outcomes, outputs and activities (in Sector Strategic Plans and Budget Policy Notes) that are targeted to specific counties.

For FY2017/18, the Government of Liberia is also piloting Gender Responsive Budgeting (GRB). Gender Responsive Budgeting (GRB) aims to incorporate gender equality and equity in all stages of the budget preparation process. For the strategic phase of the budgeting process, it requires policies, priorities and activities that focus on improving gender equality and promoting women's empowerment. Spending

entities are encouraged to provide outcomes, specific interventions and outputs that are focused on improving gender equality, along with providing gender disaggregated indicators and targets wherever possible.

Ministry of Health has been selected as the pilot ministry that will be preparing a gender responsive budget. The pilot is expected to be extended to other spending entities in the following fiscal years and is expected to be rolled out to the entire Government by 2019/2020.

## 5.0 Budget Calendar and Key Dates - FY2017/18

The Budget Calendar for FY2017/18 has been approved by the President. It is attached as **Annex 4**. The key dates for the spending entities are specified below:

Activity	Start Date	End Date
Launch of Sector Working Groups		15 <sup>th</sup> November
Sector Working Groups - Technical Meetings	16 <sup>th</sup> November, 2016	8 <sup>th</sup> December, 2016
Preparation of BPNs	15 <sup>th</sup> November, 2016	16 <sup>th</sup> December, 2016
Budget Call Circular 2 (BCC2) issued		3 <sup>rd</sup> February, 2017
Preparation of budget estimates	3 <sup>rd</sup> February, 2017	7 <sup>th</sup> March, 2017
Submission of the FY2017/18 Budget to the National Legislature		28 <sup>th</sup> April, 2017

## 6.0 Preliminary Indicative Recurrent Budget Ceilings and On-Going Projects - FY2017/18

Preliminary indicative budget ceilings are provided to spending entities through this BCC1. The indicative ceilings are meant to serve as a guide for the sectors and spending entities to plan and prioritize for FY2017/18. Updated budget ceilings will be provided through the second Budget Call Circular (BCC2) in February 2017 against which spending entities will be required to provide detailed budget estimates for FY2017/18.

The indicative recurrent budget ceilings were derived from the recurrent analysis of the FY2016/17 approved budget. The one-off expenditures were deducted and new policy pressures were added. The ceiling for the compensation of employees has been fixed at the level in the approved FY2016/17 budget.

For PSIP in FY 2017/18, Government is continuing its policy of no new projects. Focus will be on completion of on-going projects. A list of all on-going projects (from FY2015/16 and FY2016/17) is provided and spending entities are requested to plan for these projects and provide, where possible FY2017/18 estimates for these on-going projects.

The Preliminary indicative recurrent ceilings are provided in **Annex 1** and On-going PSIP list is provided in **Annex 2**.

## 7.0 Sector Working Groups

Sector Working Groups (SWGs) are formed for each sector and their function, in line with the MTEF Budgeting Manual<sup>1</sup>, is to:

- Review, revise and approve the Sector Strategic Plans aligned to the AfT;
- Review, prioritize, and recommend sector projects 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.

Under the Strategic Phase of the budgeting, the main focus of the SWGs is to prepare Sector Strategic Plans (SSPs) including prioritizing the sector projects, and ensuring that Budget Policy Notes (BPNs) are aligned to the SSPs.

SWGs will have the following key members for its technical meetings:

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

The high-level launch of the SWGs is expected to be held on 15<sup>th</sup> November, 2016. Following that, the technical meetings are expected to commence to develop the SSPs. Each sector is expected to call and hold the technical meetings as per their convenience. MFDP will provide refreshments for a maximum of four meetings. The meetings should be concluded prior to the deadline for the submission of the completed SSP - 16<sup>th</sup> December, 2016. However, it should be noted that if the

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



necessary work hasn't been completed within the required timeframe, MFDP will be forced to make decisions based on the information they have and this might not be aligned to needs of the SWG.

## 8.0 Sector Strategic Plans - overview and instructions

Sector Strategic Plans (SSPs) are one of the key outputs of the strategic phase of the budget process. SSPs are expected to outline the objectives and priorities of each sector and provide indicators for outcomes and outputs against which to monitor progress against the stated objectives and priorities.

For FY2017/18, each sector will be provided with a pre-populated template for their SSP. An electronic version of the SSP template is provided along with the BCC1.

### Instructions:

There are 5 tabs in the SSP template: Composition; Objectives and Outcomes; Interventions and Outputs; Challenges and Constraints; and On-going projects. Some of the SSPs have been pre-populated and SWGs are advised to *review and revise* the information to ensure that it is aligned to their current priorities and activities.

1. **Composition:** This tab captures the composition of the sector i.e. the list of spending entities that comprise the sector.
2. **Objectives and Outcomes:** This tab captures the high-level objectives and the associated outcomes of the sector. The high-level objectives should be as closely aligned to the Agenda of Transformation (AfT) as possible. Strategic Objectives set out the overall goals of the sector. Outcomes are areas which capture the performance of the sector but are not entirely within the control of the spending entities within the sector. The following information is required for this tab:
  - a) **Strategic Objectives:** The strategic objectives for the Sector are to be lifted from the Sectoral Strategic Objectives in the Agenda for Transformation (AfT) document.
  - b) **Outcomes:** Outcomes are expected results from the Strategic Objectives. Outcomes are high level (e.g. improved enrollment, better maternal health, etc.), and spending entities in the sector are expected to contribute towards the achievement of the outcomes.
  - c) **Outcome Indicators:** Outcome Indicators are expected to quantify the Outcomes. Outcome indicators are expected to be SMART (Specific, Measurable, Achievable, Realistic, and Time bound) and will often (not always) be in numeric form. In this sheet, the outcome indicators are expected to be lifted from the AfT National Key Indicators. It is expected that each Outcome will have a minimum of 1 and maximum of 5 indicators.



It is important to have indicators for which data can be easily provided by the sector.

- d) *Targets*: For each outcome indicator, it is important to specify targets for the previous fiscal year, the current fiscal year and the upcoming fiscal year. Against each target, it is also important to specify actual achievement (for the previous year), or revised target (if applicable for the current fiscal year)
- e) *Explanation*: In this section, the Sector Working Group is required to provide information about any discrepancy or variance in targets set and achieved in the previous fiscal year, or reason behind revising the target for the current fiscal year. It is expected to be in narrative form.

**3. *Interventions and Outputs***: This tab captures the outputs of the sector. Outputs are results which are direct deliverables of the sector, i.e. completely within the control of the spending entity. For each strategic objective, the Sector is asked to provide specific interventions they have carried out in FY 2015/16, are currently carrying out for FY 2016/17 or expect to carry out for FY 2017/18. Some interventions may have continued all three years. For each intervention and output, the sector are asked to specify targets and achievements against those targets, as well as spending entity(ies) responsible for a particular intervention. The following information is required for this tab:

- a) *Strategic Objectives*: They are to be aligned to the Strategic Objectives in the Objectives and Outcomes section.
- b) *Specific Interventions*: These are specific activities/initiatives being undertaken by the spending entity in order to meet the Strategic Objectives and Outcomes of the Sector (e.g. teacher training, installing more hospital beds, etc)
- c) *Output Indicators*: These are expected to quantify the specific interventions in measurable form, e.g. number of teachers trained, number of beds installed in hospitals, etc.
- d) *Targets*: For each output indicator, it is important to specify targets for the previous fiscal year, the current fiscal year and the upcoming fiscal year. Against each target, it is also important to specify actual achievement (for the previous year), or revised target (if applicable for the current fiscal year)
- e) *Explanation*: In this section, the Sector Working Group is required to provide information about any discrepancy or variance in targets set and achieved in the previous fiscal year, or reason behind revising the target for the current fiscal year. It is expected to be in narrative form.
- f) *Responsible Spending Entity*: This will specify which spending entity or entities are responsible for the specific intervention and the output indicators.

- 4. Challenges and Constraints:** The challenges and constraints section asks the SWGs to outline the challenges and constraints the Sectors face in achieving the strategic objectives and outcomes. The constraints can be operational, technical or external factors. For this tab, the following information is required:
- a) *Challenge/Constraint:* The challenges or constraints should be technical (e.g. inadequate capacity, inability to import key raw materials, etc.); operational (e.g. lack of availability of vehicles to undertake monitoring or collection of information); or external factors (e.g. global economic slowdown).
  - b) *Consequence:* This will identify the consequence on the strategic objective, outcome or specific intervention/outputs of the challenge/constraint. E.g. lack of master trainers resulting in delay of teacher training.
  - c) *Proposed solution:* This will identify proposed solution (if any) to the challenge/constraint. This can be financial or technical (e.g. re-organization of department)
  - d) *Funding source:* If the proposed solution required funding, this will ask the spending entity/Sector to identify the anticipated/existing funding source.
- 5. On-going projects:** As the Government has taken a decision not to introduce any new projects in FY 2017/18, SWGs are expected to outline only on-going projects and the projections for these projects in FY 2017/18. A list of on-going projects is provided in **Annex 2** and SWGs are asked to refer to this list. If there are on-going projects outside this list, they may also be included, but must be highlighted. For this tab, the following information is required:
- a) *Spending entity:* The name of the spending entity which has on-going projects
  - b) *Project name:* The name of the on-going project. On-going projects are defined as projects that have been approved and are in design or implementation. For FY 2017/18, the information on completed projects in FY 2015/16 is also requested.
  - c) *Funding source:* The funding source must have a GoL component. However, if it is also supported by donors, please specify the name of the donor.
  - d) *Strategic Objective:* The strategic objective that the project is aligned to.
  - e) *Intervention:* This captures the brief narrative about what the project aims to do.
  - f) *Expected Outputs:* The results to be expected from the projects
  - g) *Start Date:* The start date of the project as stated on the project document
  - h) *End Date:* The end date of the project as stated on the project document
  - i) *Total Project Cost:* The total outlay of the project in USD as stated in the project document
  - j) *Amount appropriated:* The cumulative total appropriations made to the project since the start.

- k) *Amount to be disbursed*: The balance (Total Project Cost-Total Appropriations) in USD that is yet to be appropriated.
- l) *Status*: The status of the project (either on-going, abandoned, completed, or in design) to be selected from the drop-down menu
- m) *Comments/Notes*: Information about what the project has achieved, challenges faced or other issues that need to be raised.

*[NB: For Infrastructure and Basic Services SSP, a separate tab is provided to capture the list of roadworks expected for FY 2017/18 by name of the road, length in kms and status]*

## 9.0 Budget Policy Notes - overview and instructions

Budget Policy Notes (BPNs) are another key output required from each spending entity during the strategic phase of the budget preparation process. BPNs outline the key policy priorities for FY2017/18 for each spending entity, as well as providing key performance indicators, planned activities for the next fiscal year, and preliminary medium-term expenditure projections.

BPNs will be used by MFDP to verify budget estimates which are submitted by the spending entities in March 2017. They will be used during Budget Hearings, and spending entities are expected to align their budget estimates per the priorities and activities stated in their BPNs. BPNs are also expected to be aligned to SSPs, and SWGs are expected to review them to ensure that this is indeed the case.

### Instructions:

BPN template is provided electronically accompanying this BCC1. The BPN template has six main sections:

- 1. Purpose and Mandate:** The purpose and mandate of the spending entity will have been defined in the act of legislation that created the spending entity.
- 2. Medium Term Strategic Overview:** The medium-term strategic overview captures the overarching plans and priorities for the spending entity. Under this section, the spending entities are required to fill in three 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 level plan, if available. In the second column (Link to Sector Strategic Plans), the relevant sector strategic objective from the SSP for the sector should be mentioned against each strategic objective specified in the first column. In the third column (Link to Agenda for Transformation), the

relevant objective/outcome from the AfT should be stated for each strategic objective specified in the first column.

- b) *Past project performance*: This section asks for project performance for projects from FY 2014/15 and FY 2015/16 for the spending entity. The spending entities are required to list the projects and provide a status update for each one.
- c) *On-going project planning*: In this section, spending entities are asked to provide information regarding their on-going projects. For each project, a new table would have to be filled (only one table is provided in the template - for each additional project, the table would have to be copied and filled in). The table asks for the following key information: Project Name; Project objective; total project costs; expenditure to date on the project; three-year medium term projections for the project (from FY 2017/18 onwards) broken down by GoL and donor funding; start and end dates of the project; justification for the project; and a brief list of the key project activities.

**3. Budget Performance Planning and Monitoring**: This section asks for performance monitoring table to be filled in. The table captures outcome and output indicators along with their targets, by policy area/department. For each policy area/department, the spending entity is required to fill in Outcome indicators by taking relevant outcome indicators from their SSP (section: *Objectives and Outcomes*). For the output indicators, spending entities are encouraged to refer to the *Interventions and Outputs* section of their SSP and select relevant output indicators. They are also encouraged to provide output indicators from their spending entity level strategic plan or additional planning documents.

However, it is essential that for each output indicator provided, the adjacent columns are filled in. These include providing baseline for the indicator; providing the target for FY 2015/16 and the achievement against the target for the year; the target for FY 2016/17 and the revised target (if the target has been revised); and the planned target for FY 2017/18. As this information is required, it is essential that the output indicators be SMART (Specific, Measurable, Achievable, Realistic and Time-bound). Gender disaggregated indicators, where applicable, and county specific indicators are required.

- 4. Work Plan**: This section captures the activities planned by the spending for FY 2017/18. The activities are broken down by those funded by Government funds (GoL) and those funded by donors. Wherever applicable, please indicate the county of the activity.
- 5. Past performance**: This section asks for performance from FY 2016/17. For this section, spending entities are encouraged to refer to their previous year's BPN and report on performance against the planned activities stated in them. The activities for past performance are again to be broken down into GOL activities and donor activities. Wherever applicable, please indicate the county of the activity.

**6. Medium Term Budget Planning:** For this section, the spending entities are to refer to the recurrent ceilings provided to them in **Annex 1** and the on-going list of PSIP projects in **Annex 2**. This section asks for preliminary medium term budget estimates based on the preliminary ceilings provided. Preliminary estimates for FY 2017/18 are required, while spending entities may wish to provide outer year estimates where possible. For the projects, it is strongly encouraged that outer year estimates are provided. The section requires medium term estimates for the following sub-sections:

- a. Spending entity estimates by major economic classification
- b. Spending entity estimates by policy area/department
- c. List of all projects in PSIP - GoL Funding
- d. List of all project in PSIP - Donor funding
- e. Spending entity estimates by County

## 10.0 Personnel Data and Pension Schedule Template - overview and instructions

To accurately budget for the payroll, an accurate and up to date personnel listing is required. The personnel listings template (electronic copy accompanying the BCC1) requires information on the current personnel employed by the spending entity and information on the personnel that will be eligible for pension. For the pensions listing, spending entities are required to provide information on personnel that are currently receiving pension and those personnel that would be eligible for pension from 1<sup>st</sup> July, 2017. Personnel who have reached retirement age but are being retained by the spending entity should not be mentioned on the pensioners' list but instead on the main personnel listing.

### Instructions:

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

**Personnel Listing 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 sections 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 calculate 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 number of employees are expected to be reported by gender and monthly gross wage bill (salary and allowances) is required for each employment type.

- 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 2017/18. 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 2017/18. 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.

## Annex 1: Preliminary Sector and Spending Entity Recurrent Ceilings FY2017/18 in US \$<sup>2</sup>

	FY 2016/17		FY 2017/18 Ceilings		
	Appropriation	Compensation	Grants	Other recurrent	Total
<b>Public Administration Sector</b>	<b>114,145,875</b>	<b>68,556,805</b>	<b>3,485,602</b>	<b>34,995,416</b>	<b>107,037,823</b>
National Legislature	43,632,492	26,779,593	720,000	11,472,212	38,971,805
Ministry of State for Presidential Affairs	7,718,651	1,513,652	500,000	5,496,999	7,510,651
Office of the Vice President	2,431,003	848,928		1,416,075	2,265,003
Civil Service Agency*	2,862,433	2,439,664		422,769	2,862,433
General Services Agency	3,848,622	1,314,118		2,534,504	3,848,622
Ministry of Information, Cultural Affairs & Tourism	3,345,713	1,623,335	524,700	968,548	3,116,583
Ministry of Foreign Affairs	13,647,112	7,883,298	1,075,000	4,617,813	13,576,111
Liberia Institute of Public Administration	1,444,506	796,499	3,000	584,669	1,384,168
Liberia Institute of Statistics & Geo	1,759,829	1,503,882	103,350	96,668	1,703,900
Bureau of State Enterprises	129,306	129,306		-	129,306
Mano River Union	1,459,552		559,552	900,000	1,459,552
Ministry of Finance and Development*	12,783,422	8,883,700	-	2,595,148	11,478,848
Liberia Revenue Authority(LRA)	18,747,242	14,790,838	-	3,604,011	18,394,849
Board Of Tax Appeals	286,000	-	-	286,000	286,000
National Food Assistance Agency	49,992	49,992	-	-	49,992
<b>Municipal Sector</b>	<b>14,686,660</b>	<b>10,468,305</b>	<b>1,055,000</b>	<b>2,763,355</b>	<b>14,286,660</b>
Ministry of Internal Affairs*	10,897,993	8,333,515	1,055,000	1,214,478	10,602,993
National Council of Chiefs & Elders	485,165	192,288		292,877	485,165
National Identification Registry	550,000	234,000		256,000	490,000
Monrovia City Corporation	1,718,677	1,173,677		500,000	1,673,677
Paynesville City Corporation	1,034,825	534,825		500,000	1,034,825
<b>Transparency and Accountability Sector</b>	<b>23,405,176</b>	<b>17,834,483</b>	<b>-</b>	<b>5,055,523</b>	<b>22,890,006</b>
General Auditing Commission	5,768,142	4,674,840		1,093,302	5,768,142
National Elections Commission	4,777,516	3,890,966		881,550	4,772,516
Governance Commission	2,013,317	1,679,048		318,519	1,997,567
Public Procure. \& Concess. Com	1,442,413	1,049,162		362,251	1,411,413
Center for National Documents,	948,991	579,152		282,459	861,611
Liberia Anti-Corruption Comm.	2,567,498	1,738,008		793,491	2,531,499
Independent Information Comm	429,203	340,900		88,303	429,203
Internal Audit Agency	3,877,884	3,170,285		382,599	3,552,884
Financial Intelligence Unit	925,000	439,950		470,009	909,959
Liberia Extr. Ind, Int.(LEITI)	655,212	272,172		383,040	655,212
<b>Security and Rule of Law Sector</b>	<b>84,948,667</b>	<b>59,144,155</b>	<b>1,024,000</b>	<b>22,309,812</b>	<b>82,477,967</b>
Law Reform Commission	937,160	700,000		237,160	937,160

<sup>2</sup> Final ceilings for FY 2017/18 will be communicated to the spending entities via Budget Call Circular 2 (to be issued tentatively in February 2017)



Judiciary	19,098,424	14,493,148		2,825,376	17,318,524
Ministry of Justice	35,562,955	27,435,800	1,024,000	7,103,155	35,562,955
Executive Protection Services	5,496,440	4,226,119		1,270,321	5,496,440
National Security Agency	8,693,504	1,177,520		6,825,184	8,002,704
Independent Human Rights Commission	1,226,866	1,103,700		123,166	1,226,866
Liberia Commission on Small Arms	476,814	391,476		85,338	476,814
Ministry of National Defense	13,456,504	9,616,392		3,840,112	13,456,504
<b>Health Sector</b>	<b>77,407,841</b>	<b>35,219,630</b>	<b>30,907,011</b>	<b>11,145,700</b>	<b>77,272,341</b>
Ministry of Health	62,158,021	25,138,044	30,807,011	6,212,966	62,158,021
John F. Kennedy medical Center	5,318,784	4,462,504		856,280	5,318,784
Phebe Hospital and School of Nursing	2,340,341	1,056,488	100,000	1,121,353	2,277,841
Liberia Institute of Bio-Medical Research	509,518	292,114		217,404	509,518
Liberia Board for Nursing & Midwifery	192,944	149,784		43,160	192,944
Liberia Pharmacy Board	200,000	105,940		94,060	200,000
Liberia Medical and Dental Council	400,000	273,588		126,412	400,000
Liberia College of Physician and Surgeons	1,900,000	1,150,328		732,672	1,883,000
Liberia Medicine and Health Product Regulatory Auth.	482,279	263,316		218,963	482,279
National Aids Commission	939,859	627,700		256,159	883,859
Jackson F. Doe Hospital	2,966,095	1,699,824		1,266,271	2,966,095
<b>Social Development Sector</b>	<b>10,216,828</b>	<b>4,332,812</b>	<b>2,766,295</b>	<b>2,800,721</b>	<b>9,899,828</b>
Ministry of Youth and Sports	4,047,651	937,709	1,450,722	1,517,220	3,905,651
Liberia Refugee Repr. Resett Comm	613,929	525,372		88,557	613,929
National Commission on Disability	470,976	149,730	120,000	201,246	470,976
National Veterance Beureau	481,892	345,692		136,200	481,892
Liberia Agency for Community Empowerment	783,257	615,567	-	167,690	783,257
Ministry of Gender Children and Social Protection	3,819,123	1,758,742	1,195,573	689,808	3,644,123
<b>Education Sector</b>	<b>84,965,512</b>	<b>50,178,380</b>	<b>19,270,400</b>	<b>15,276,732</b>	<b>84,725,512</b>
Ministry of Education	44,956,471	34,909,004	2,369,000	7,678,467	44,956,471
University of Liberia	16,001,400	-	16,001,400	-	16,001,400
Monrovia Consolidated School System	3,902,552	3,530,700		371,852	3,902,552
Booker Washington Institute	2,601,603	1,200,000		1,401,603	2,601,603
Cuttington University College	1,083,880			943,880	943,880
National Commission on Higher Education	1,191,225	345,026	700,000	146,199	1,191,225
William Tubman University	5,154,520	4,800,000		354,520	5,154,520
West African Examination Council	1,600,000	628,483	200,000	771,517	1,600,000
Agricultural and Industrial Training Bureau	424,056	169,647		254,409	424,056
Zorzor Rural Teacher Training Institute	740,250	384,529		355,721	740,250
Webbo Rural Teacher Training Institute	742,933	370,824		372,109	742,933
Kakata Rural Teacher Training Institute	1,381,972	546,145		835,827	1,381,972
Bassa County Community College	830,000	544,920		285,080	830,000

Bomi County Community College	639,650	268,227		321,423	589,650
Nimba Community College	830,000	381,389		448,611	830,000
Lofa Community College	830,000	630,720		199,280	830,000
Bong Community College	980,000	724,956		255,044	980,000
Grand Gedeh Community College	500,000	398,160		101,840	500,000
Harbel College	575,000	345,650		179,350	525,000
<b>Energy and Environment Sector</b>	<b>13,668,254</b>	<b>6,013,607</b>	<b>853,907</b>	<b>3,194,740</b>	<b>10,062,254</b>
Environmental Protection Agency	2,322,682	1,185,268	853,907	177,507	2,216,682
Forestry Training Institute	381,855	150,000		231,855	381,855
Ministry of Lands, Mines and Energy	2,728,558	1,622,419		1,106,139	2,728,558
Forestry Development Authority	6,558,118	2,807,940		250,178	3,058,118
Liberia Water and Sewer Corporation	1,395,000	-		1,395,000	1,395,000
Rural Renewable Energy Agency	282,041	247,980		34,061	282,041
<b>Agriculture Sector</b>	<b>6,897,485</b>	<b>3,896,602</b>	<b>71,610</b>	<b>2,370,026</b>	<b>6,338,238</b>
Ministry of Agriculture	3,362,272	1,761,352	71,610	1,020,063	2,853,025
Cooperative Development Agency	313,709	271,256		42,453	313,709
Liberia Produce Marketing Corporation	377,018	364,404		12,614	377,018
Liberia Rubber Development Authority	709,740	109,740		600,000	709,740
Central for Agriculture Research Institute	2,134,746	1,389,850		694,896	2,084,746
<b>Infrastructure and Basic Services Sector</b>	<b>18,017,125</b>	<b>7,570,095</b>	<b>33,838</b>	<b>7,221,789</b>	<b>14,825,722</b>
Liberia Broadcasting System	1,243,857	325,000		718,857	1,043,857
National Housing Authority	676,739	611,248		65,491	676,739
Ministry of Post and Telecomm.	1,306,802	978,158	33,838	294,806	1,306,802
Ministry of Transport	2,136,373	1,202,398		684,975	1,887,373
Ministry of Public Works	9,804,119	2,786,459		4,717,660	7,504,119
National Transit Authority	2,265,636	1,195,636		720,000	1,915,636
National Housing and Savings Bank	116,998	116,998			116,998
Liberia Airport Authority	466,601	354,198		20,000	374,198
<b>Industry and Commerce Sector</b>	<b>8,747,563</b>	<b>4,938,725</b>	<b>600,124</b>	<b>2,967,910</b>	<b>8,506,759</b>
National Investment Commission	1,597,530	1,078,900		476,130	1,555,030
Ministry of Commerce	2,973,937	1,229,962	537,111	1,019,560	2,786,633
Ministry of Labor	1,731,119	1,020,926	63,013	636,180	1,720,119
Liberia Industrial Property System	127,684	65,196		62,488	127,684
Liberia Copyright Office	147,923	93,507		54,416	147,923
Liberia Industrial Freezone Authority	50,220			50,220	50,220
National Insurance Corporation Of Liberia	127,704	127,704			127,704
National Lottery Authority	272,490	197,490		75,000	272,490
National Bureau of Concession	1,718,956	1,125,040		593,916	1,718,956
<b>TOTAL</b>	<b>457,106,986</b>	<b>268,153,599</b>	<b>60,067,787</b>	<b>110,101,724</b>	<b>438,323,110</b>

\*General Claims for MFDP (-\$34 million) and CSA (-\$22.6 million) were excluded. County and Social Development Funds (\$6.65 million) for MIA were also excluded.

## Annex 2: List of On-going Projects FY2015/16 and FY2016/17

Sector	Spending Entity	Project Name	Project Cost	GoL Approp.		Revised app		Disbursement -To-Date	
				FY 2015/16	FY 2016/17	FY 2015/16	FY 2016/17		
Agriculture	Ministry of Agriculture	Rice & Cassava Market Development: Storage/Processing	1,343,400	500,000	905,000	-		-	
		Support to Agriculture			5,000,000		5,000,000		
Education	Booker Washington Institute	Renovation and Equipment for Nine Trade Shops	1,000,000	1,000,000	-	756,483	350,000	765,843	
	William V.S. Tubman University	Construction of Eight Faculty houses	1,252,975	1,000,000	-	1,000,000	850,000	250,000	
	MCSS	Dtweh Coastal Defense	-	-	-	-	500,000	-	
Energy and Environment	Liberia Electricity Corp.	18MW HFO Power Generation	-	1,000,000	-	1,769,023	-	1,769,022	
		CPF: Liberia Electric Corporation- West Africa Power Pool (WAPP) - Electricity Interconnection Côte d'Ivoire, Liberia, Sierra Leone, and Guinea	-	1,000,000	2,500,000	192,268	2,500,000	-	
	Liberia Water and Sewer Corp.	Revised Water and Sanitation Expansion Plan (LWSC)	-	1,000,000	-	1,000,000	-	300,000	
	Ministry of Lands, Mines and Energy	Mineral Buying Unit		350,000	350,000	-	-	-	-
		CPF: Liberia Electric Corporation- West Africa Power Pool (WAPP) - Electricity Interconnection Côte d'Ivoire, Liberia, Sierra Leone, and Guinea		-	500,000	2,500,000	-	-	-
		CPF: Liberia Accelerated Electricity Expansion Project (LACEEP)		-	800,000	-	265,000	-	45,413
		CPF: Bushrod Power Generation Expansion Project		-	600,000	400,000	600,000	400,000	-

Sector	Spending Entity	Project Name	Project Cost	GoL Approp.		Revised app		Disbursement -To-Date
				FY 2015/16	FY 2016/17	FY 2015/16	FY 2016/17	
		Thermal Diesel (HFO) Power station	-	-	750,000	-	1,230,000	-
Industry and Commerce	Ministry of Commerce and Industry	Wools and Cloth Factory	200,000	200,000	-	50,000	-	-
	Ministry of Labour	Conduct the 2015 National Labour Force Survey in partnership with LISGIS (MoL)	1,963,705	250,000	-	250,000	-	249,820
	National Investment Commission	Local Content Policy	200,000	200,000	-	180,690	-	180,478
Infrastructure and Basic Services	Liberia Airport Authority	RIA Rehabilitation-Runway	3,000,000	3,000,000	-	2,500,000	-	1,000,000
		Terminal Building - RIA	2,000,000	2,000,000	1,500,000	150,000	1,500,000	-
	Liberia Telecommunications Authority	Extension of the Fiber Optic network	600,000	600,000	-	600,000	-	600,000
	Ministry of Public Works	MPW - On-Going Roadworks	-	23,000,000	13,000,000	33,175,605	18,000,000	33,132,260
		MPW - Rehabilitation of Roads	-	4,000,000	-	2,393,784	-	1,944,346
		Rural Development Fund (Housing for Healthcare, Security and Education professionals)	-	10,950,000	3,650,000	80,795	3,650,000	
		Ebola Response and Recovery WASH Implementation Plan	-	1,000,000	-	69,255	-	-
		CPF: Ganta to Yekepa (66.8 KM)	-	10,000,000	-	-	-	-
		Counterpart funding Lot 1: Monrovia to Gbarnga-Works	-	-	2,252,740	-	1,404,129	-
CPF: Liberia Road Asset Management Project (LIBRAMP)		-	7,280,000	-	1,470,700	-	-	

Sector	Spending Entity	Project Name	Project Cost	GoL Approp.		Revised app		Disbursement -To-Date
				FY 2015/16	FY 2016/17	FY 2015/16	FY 2016/17	
		CPF: Rural WASH Program		100,800	-	100,800	1,000,000	-
		CPF: Somalia Drive - JICA	-	50,000	50,000	48,986	50,000	-
	Ministry of Transport	Establishment of Independent driving and motor vehicle registration services (MOT)	500,000	350,000	-	8,225	-	
		Installation of Weight Bridge	100,000	100,000	-	100,000	-	-
	National Housing Authority	National Housing Project	4,200,000	1,200,000	1,000,000	2,365,000	2,250,000	2,365,000
	National Transit Authority	Construction of Transit Facility	1,680,757	500,000	-	500,000	-	499,000
Municipal	Ministry of Internal Affairs	Deconcentration		500,000	-	40,000	-	40,000
	Monrovia City Corporation	Monrovia City Corporation- Emergency Monrovia Urban Sanitation Project (EMUS)	37,900,000	1,391,812	-	1,391,812	1,390,000	2,001,273
		CPF: FISH; Fostering Innovation and Hygiene in Monrovia	-	211,000	-	-	-	-
	National Council of Chief and Elders	Chief Compound	646,733	250,000	-	150,000	300,000	196,999
Public Administration	General Services Agency	Mesurado River Dredging/Cleaning	200,000	200,000	-	-	-	-
	Ministry of Finance and Development	Private Sector Development	2,000,000	2,000,000	-	549,720	-	500,000
		Maritime Building Project	1,100,000	1,100,000	-	1,100,000	-	-
	Ministry of Information, Culture	National Cultural Center	222,413	75,000	-	-	-	-
		National Museum	345,436	100,000	400,000	100,000	400,000	99,669
	Ministry of State for Presidential affairs	Renovation of the Execution Mansion	-	3,000,000	7,000,000	7,320,661	7,000,000	7,320,661
Designing of Plan for the Construction and Equipping of a National Library (MOS)		6,000,000	100,000	-	80,899	-	-	
LISGIS	Household Income	-	1,000,000	-	1,000,000	1,000,000	997,742	

Sector	Spending Entity	Project Name	Project Cost	GoL Approp.		Revised app		Disbursement -To-Date
				FY 2015/16	FY 2016/17	FY 2015/16	FY 2016/17	
		Expenditure Survey						
	Senate	Legislative Project for Rural Dev	-	-		4,958,621		4,958,621
	House of Representatives	028000 - Legislative Project for Rural Dev	-	-		1,743,879		1,743,879
	Civics Service Agency	Capacity development	-	34,650	-	34,650	-	34,600
	Central Bank of Liberia	CPF:CBL WAMZ PAYMENT SYSTEM	-	-	100,000	-	100,000	
Security and Rule of Law	Judiciary	New Jury Law	-	750,000	-	-	-	-
	Ministry of Justice	UNMIL Drawdown	-	20,250,000	10,000,000	12,328,604	10,000,000	10,250,000
Social Development Services	Liberia Agency for Community Empowerment	Margibi CU Satellite Station	-	45,000	-	45,000	-	45,000
		LACE Special Project	600,000	300,000	300,000	493,238	-	493,238
	Ministry of Gender, Children and Social Protection	Safe Homes for Girls	-	150,000	-	-	-	-
	Ministry of Youth and Sports	Rehabilitation of Tumutu Training Center	438,520	400,000	-	400,000	-	-
		Cleaning of Beach and Waterway	-	1,000,000	-	1,000,000	874,000	973,544
		Klay Vocational Training Center	250,000	150,000	-	150,000	-	-
Fencing of Sports Land - Camp Mount		-	100,000	-	-	-	-	
Transparency and Accountability	LRRRC	Repatriate and reintegrate mor	-	-	-	18,250	-	4,100
	NEC	Elections	-	-	20,000,000	-	20,000,000	
	Governance Commission	CPF: Institutional development and capacity building support	-	99,000	-	99,000	-	80,421
	Land Commission	Zekepa Survey	-	100,000	-	100,000	-	

### Annex 3: Sector Working Groups: Table of Conveners and Co-conveners from Department of Budget and Development Planning (MFDP)

No	Sector	Lead	Convener	Co-convener
1	<b>Agriculture</b>	Ministry of Agriculture	Prince Cassell/Benedict Kolubah/Alvin Quiqui,	Julius Boakai/Macar Tokpor 0886 931 460/0886 295 978
2	<b>Industry and Commerce</b>	Ministry of Commerce and Industry	Numene Reeves/Manpue M. Smith/Odecious Fatormah	Patrick Togba/Daniel Gbokolo 00886 261 015/0886 334 386
3	<b>Education</b>	Ministry of Education	Weade Sheriff/Frederick Cooper/Sieh Blamo	Yassah C. Solo/Samuel Cummings 0880614271/0886 644 015
4	<b>Energy and Environment</b>	Ministry of Lands, Mines and Energy	Mulbah Saykah/Roosevelt Geeleh/David Shad	Roland Gaye/George Kruah 0886 568 263/0777 260 263
5	<b>Health</b>	Ministry of Health	Saliho Donzo/Mledi Freeman/Matengbeh Sheriff	Julius Thompson/Dogbah Momo 0886 429 562 / 0886 430 014
6	<b>Infrastructure and Basic Services</b>	Ministry of Public Works	Stephen Guzeh/Varfee S.B. Dorley/Adu Boateng	Stanley Boah/Musa Bamandia 0886 588 925/0777 582 850
7	<b>Municipal &amp; Local Government</b>	Ministry of Internal Affairs	Elijah Nah/Ruby Folley/Alice Torlah	Leo Wilson/Rosetta Brown 0880 700 922/ 0880 638 636
8	<b>Public Administration</b>	Civil Service Agency	Sedekie Kamara/Caesar Mason/Annette Howard	John Monger/Adolphus Juwley 0886 563 465/0886 548 564
9	<b>Security and Rule of Law</b>	Ministry of Justice	Sabah Sandiman/Daniel Fassa/David Shad	Menwo Kallon/Kelvin Marvie 0886 514 526/0886 577 875
10	<b>Social Development Services</b>	Ministry of Gender, Children and Social Protection	Robert Gaye/Haven Yarl/Laura L. Benneh	Babah S. Conteh/David W. Beyan, III 0886 514 018/0777 035
11	<b>Transparency and Accountability</b>	Governance Commission	Darlington D. W. Dahn Sr. William Jeffy/William G. Miller	Emmanuel Lloyd/Eyea Boker 0880 652 759/0886 671 301
12	<b>Coordinating Team</b>	Ministry of Finance and Development Planning	Ohyndis Slewion/P. Morris Kromah/Johnson Williams/Musah Dixon	



## Annex 4: Copy of the Approved Summary Budget Calendar FY 2017/18

No.	Activity	Deadline	Lead
1	FM Approval of Calendar	29th July, 2016	Finance Minister
2	Cabinet Approval of Calendar	2 August, 2016	Cabinet
3	Convene Budget Working Group meeting	Weekly from 7th September, 2016	Dept. of Budget & Development Planning
4	Review of FY2015/16 Budget Performance and Results Achieved by Spending Entities	7th October, 2016	Dept. of Budget & Development Planning
5	Updating Sector Strategies	30th September, 2016	Dept. of Budget & Development Planning
6	Formal launch of the FY2017/18 Budget process and the SWG engagements	30th September, 2016	Finance Minister/Department of Budget & Development Planning
7	Draft MTFP Submitted	31st October, 2016	Dept. of Economic Management/ Dept. of Fiscal Affairs
8	Cabinet meeting and approval on the Budget Options Paper reflecting sector strategies	11th November, 2016	Finance Minister
9	Budget Call Circular 1 – guidance to Spending Entities on preparing Budget Policy Notes	18th November, 2016	Dept. of Budget & Development Planning
10	Spending Entities prepare Budget Policy Notes in line with guidance in Budget Call Circular 1	16th December, 2016	Spending Entities
11	Drafting of the Budget Framework Paper	15th January, 2017	Department of Economic Management
12	Cabinet approval of the draft Budget Framework Paper informed by Budget Policy Notes and Sector Strategies (including final MTFP)	22nd January, 2017	Finance Minister/Deputy Minister for Budget & Development Planning
13	Presentation of the Budget Framework Paper to Legislature	27th January, 2017	Finance Minister/Deputy Minister for Budget & Development Planning
14	Executive/Legislative dialogue on the Budget Framework Paper	28th February, 2017	Finance Minister/Deputy Minister for Budget & Development Planning
15	Budget Call Circular 2 – guidance to Spending Entities on preparing detailed budget submissions	3rd February, 2017	Dept. of Budget & Development Planning
16	Spending Entities submit detailed budgets in line with guidance in Budget Call Circular 2	7th March, 2017	Spending Entities
17	Budget Hearings (Executive)	28th March, 2017	Finance Minister/Department of Budget & Development Planning/National Budget Committee
18	Draft Budget Book and Budget Framework Paper based on decisions from Budget Hearings	18th April, 2017	Dept. of Budget & Development Planning/Dept. of Economic Management
19	Presentation of Draft Budget Book and BFP to Cabinet and the President	21st April, 2017	Finance Minister/Department of Budget & Development Planning
20	Presentation of Draft Budget Book and BFP to the Legislature	28th April, 2017	Finance Minister/President