



**THE GOVERNMENT OF THE GAMBIA
BUDGET CALL CIRCULAR
FISCAL YEAR 2023**

**MINISTRY OF FINANCE AND ECONOMIC AFFAIRS
THE QUADRANGLE, BANJUL, THE GAMBIA**



REPUBLIC OF THE GAMBIA
MINISTRY OF FINANCE AND ECONOMIC AFFAIRS
THE QUADRANGLE, BANJUL, THE GAMBIA.

EMC252/290/01 (MS)

29th July, 2022

TO ALL ADDRESSEES

FY2023 BUDGET CALL CIRCULAR (BCC)

As stipulated in the Financial Regulation (FI) 2016 Section 4, subsections 6 and 7 the Ministry of Finance and Economic Affairs is required to issue the Budget Call Circular (BCC) for the upcoming year as a guide to assist Ministries, Departments and Agencies (MDAs) in the formulation of their budgets.

We are entering a crucial period for the formulation of the FY2023 budget, MDAs are urged to cautiously go through the entire document and place close attention to their ceilings and ascribed budget bilateral dates.

Moreover, MDAs should consider the following in the preparation of their FY2022 budgets:

- **Strict adherence** to the ceilings availed;
- **Share the copy** of the document to all Departments, Agencies and Institutions, under their Ministry;
- **To prepare** their budgets for FY2023-2025 and submit them to the Ministry of Finance and Economic Affairs no later than **12th August 2022**.

I look forward to a fruitful and collaborative FY2023 budget formulation process.

Mod A.K Secka
PERMANENT SECRETARY

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ACRONYMS

BCC	Budget Call Circular
ECF	Extended Credit Facility
FY	Fiscal Year
GDP	Gross Domestic Product
GLF	Government Local Fund
GMD	Gambian Dalasi
IMF	International Monetary Fund
LPO	Local Purchase Order
MDAs	Ministries, Departments and Agencies
MTEFF	Medium-Term Expenditure Fiscal Framework
MOFEA	Ministry of Finance & Economic Affairs
M&E	Monitoring and Evaluation
NAWEC	National Water and Electricity Company
NDB	Net Domestic Borrowing
NDP	National Development Plan
OC	Other Charges
PBB	Program Based Budgeting
PE	Personnel Emoluments
PFM	Public Financial Management
PMO	Personnel Management Office
SOE	State-Owned Enterprise
TEP	Tax Expenditure Policy
TPU	Tax Policy Unit

PREAMBLE

The Ministry of Finance & Economic Affairs - as mandated by the Public Finance Act (2014) and Financial Regulations (2016) has commenced the budget preparation process for the Financial Years (FY) 2023-2025. The objective of this Budget Call Circular (BCC) is to provide all Ministries, Departments and Agencies (MDAs) guidance on the preparation of their respective budgets for FY2023. This BCC has been prepared in-line with Section 6 of the Financial Regulations, stipulating that;

"The Minister shall, not later than seven months before the end of each financial year, and based on the President's directions, issue a budget circular detailing out the timetable for the preparation and submission of the Government's macroeconomic policy statement and budget for the following year, which shall be followed by all budget agencies."

The purpose of the BCC is to:

- a) Provide MDAs with the overall macroeconomic and fiscal policy framework, including indicative expenditure ceilings for FY 2023 to 2025;
- b) Communicate policy, administrative guidelines and procedures underpinning the budget process;
- c) Set the schedule of budget preparation activities for effective and timely management of budget execution;
- d) Require all MDAs to prepare their respective FY2023 budgets and submit them to the MOFEA Budget Office no later than 12th August, 2022.

MACROECONOMIC AND FISCAL FRAMEWORK

The outlook for the Gambian economy and inflation has become very uncertain and depends crucially on how the Russian war in Ukraine unfolds, on the impact of current revenue measures and on possible further measures to increase domestic revenue and decrease Other Charges (OC) expenditure. The baseline for the FY2023-2025 budget is based on the information available up to 19 July 2022.

After being severely impacted by the COVID-19 pandemic in 2020 - registering a GDP growth rate of 2 percent, the Gambian economy appeared to be on the onset of emerging from its lowest levels of growth since 2017. Soaring energy and commodity prices at the

start of FY2022 implied significant pressures on consumer demand in the near term. Gambian consumers and firms relying primarily on imports supplied from and around the Black Sea area have been particularly hard hit. This, and other unanticipated global developments have worsened Government inefficiencies in the provision of public services, thereby dampening the overall optimistic prospects forecasted during the first half of FY2022. Accordingly, real GDP growth rates have been revised downwards towards 4.3 percent, 4.8 percent and 5.0 percent for 2021, 2022 and 2023 – respectively – over the medium term, as growth is projected to converge towards historical average rates, despite a less supportive fiscal stance and an increase in interest rates in-line with the technical assumptions based on market expectations.

Following a series of exceptional energy price shocks, inflation has dramatically worsened, reaching 11.7 percent as of end-April, 2022. Near-term price pressures have risen significantly, in particular those related to oil and food commodities. These pressures are assessed to be more lasting than previously expected. Nevertheless, in the absence of further upward shocks to commodity prices, energy inflation is expected to drop significantly over the projection period. Consequently, domestic revenue mobilization has greatly decreased compared to forecasts from the beginning of the year. Additionally, tourist arrivals for 2022 are expected to reduce significantly into the second half of the year, further depressing tax and non-tax revenues alike.

These developments threaten to erase the fiscal gains made since 2017 as the prospects for enhanced growth are severely dampened. Ultimately, the war in Ukraine has exacerbated already difficult policy trade-offs: between stabilizing inflation and safeguarding the pandemic recovery; and between supporting those disproportionately impacted by rising living costs and rebuilding fiscal buffers in the budget. Meanwhile, the pandemic remains persistent, and structural issues such as inequality and climate change have been left to linger in policy debates. And with high public debt – well surpassing GMD 80 billion by the end of the second quarter – fiscal space to respond to these challenging trade-offs is severely constrained.

Thus, the Government is faced with the tough dilemma of choosing between interventions that will trigger growth or curb inflation. Hence, the FY2023 budget will better reflect the Government's commitment to improving public finance management and fiscal consolidation by coordinating fiscal policy interventions to minimize the impact of the pandemic and the war on the Gambian economy.

The Medium-term Economic and Fiscal Framework (MTEFF), including the total domestic revenue resource envelope envisaged to fund the national budget for FY2023 -2025, is highlighted in **Table 1 below**. Prudent fiscal policy objectives over the medium term, particular among them the Net Domestic Borrowing (NDB) limit of 1.625 percent will

contribute towards meeting the Extended Credit Facility (ECF) Quantitative Performance Criteria and Indicative Targets agreed between the Government and the International Monetary Fund (IMF) towards:

- Strengthening the governance of SOEs, to reduce fiscal risks and improve public service deliveries;
- Improving performance of SOEs and mitigating risks on government budget;
- Bolstering and supporting revenue collection;
- Reducing tax expenditures and improving taxpayer compliance;
- Improving the effectiveness of social safety net programs by better targeting the poor and most vulnerable population;
- Standardizing and strengthening transparency and accountability in-light of recent reforms.

Table 1: Key Macroeconomic Projections

	2022	2023	2024	2025
Real GDP growth rate (%)	3.8 %	4.3 %	4.6 %	4.8 %
Inflation rate – average (%)	10.0 %	9.0 %	7.5 %	7.0 %
Net Domestic Borrowing – ceiling (% of GDP)	1.6 %	1.0 %	0.5%	0.5%
Domestic Revenue (GMD million)	15,858	18,072	19,610	21,345
Budget Support (GMD million)	1,112	0	0	0
Project Grants (GMD million)	9,669	9,082	9,991	10,990

BUDGET PREPARATION GUIDELINES FOR FY2023-2025

BUDGETARY PRINCIPLES

The Government will continue to pursue a fiscal consolidation policy aimed at reducing the overall fiscal deficit and slow-down debt accumulation. The consolidation policy will be supported by enhanced revenue collection and rationalization of other recurrent expenditure, while maintaining capital expenditure levels. The Government also intends to intensify efforts towards improving the livelihoods of Gambians.

The Government will continue to adopt the following principles which will underpin and guide expenditure allocations in the medium term over the FY2023 -2025 period:

- a) Adherence to the MTEFF, which takes into consideration Government's actual and forecasted revenue and expenditure;

- b) Adopt a budget that is credible, sustainable and responsive to the needs of the country over the medium-term;
- c) Rationalization of other recurrent expenditure and more emphasis on development expenditure;
- d) Payment of all statutory expenses i.e., Debt Service, Personnel Emoluments and Pensions;
- e) Debt Sustainability;
- f) Improve monitoring, transparency and accountability measures to ensure expenditure efficiency.

PRACTICAL AND FUNCTIONAL BUDGET COMMITTEES WITHIN MDAS

As stipulated in section 4 of the Financial Regulations (2016), all MDAs are required to establish a Budget Committee which shall comprise of the Vote Controller who shall be the Chairperson and heads of Budget Management Centers or Cost Centers (heads of Units and Departments).

For ease of policy articulation, efficient budget formulation, implementation and accountability of sectoral resources, it is required that Vote Controllers take ownership of the budgets they present to the Budget Office. Thus, Vote Controllers are urged to give this exercise the due diligence it deserves to avoid the preparation of unrealistic and uncredible budgets. Vote Controllers will be held liable for all submissions made to MOFEA.

The Budget Committees are urged to review this BCC – including the templates attached in the Appendices – prior to submitting their Budget Estimates for the projection period. These submissions are of the utmost importance and will facilitate both the bilateral negotiations between MDAs and the Budget Office, and the process of analysis, consideration and submission of a consolidated budget by the Budget Office to Cabinet and the National Assembly.

MDAs are not only required to adhere to the budget ceilings allocated to them, but are also required to strategically allocate and prioritize their resources as per the objectives of the Green Recovery Focused National Development Plan and current realities affecting the Government as a whole – including but not limited to the cost control measures being implemented throughout central government.

RECURRENT BUDGET ESTIMATES

The MTEFF expenditure ceilings (FY2023-2025) for all sectors are detailed out in Appendix A. The ceilings provided to MDAs are broken down into Recurrent and Development expenses. Recurrent Expenditures are further broken down into Personnel Emoluments, Goods and Services and Transfers. MDAs can reallocate from Goods &

Services to Development, provided there is a need. In view of the prevailing aggregate resource constraints faced by Government, individual budget estimates submissions should indicate the priority ranking of allocations by program.

MDAs are required to:

1. Strictly adhere to the resource envelope defined in the MTEFF
2. Target resources to programs that make the largest contribution to the attainment of the development goals and objectives
3. Implement approved programs with maximum productivity and efficiency.

OTHER RECURRENT CHARGES

Other Recurrent Charges shall include the purchase of Goods and Services, and Transfers. The Budget Committee should critically review requirements to curtail the growth of the recurrent budget – especially the use of goods and services. Given the rapid growth of Other Recurrent Expenditure over the years, MDAs are required to adhere to their ceilings and must at all costs avoid incurring arrears. The accumulation of arrears poses serious fiscal challenges to the overall macroeconomic framework.

Therefore, MDAs must spend according to their budgets and prioritize all their expenditure needs in-line with the monthly allocation provided to them by MOFEA. Failure to do so will lead to Vote Controllers being surcharged for accumulated arrears, as stipulated in the Public Finance Act (2014). It should also be noted that all MDAs are to utilize their training votes for short term training only, and any long-term training for their personnel should be discussed with the Personnel Management Office (PMO) and, if need be, factored under PMO's training vote. Beyond training votes, and in-view of the prevailing aggregate resource constraints faced by Government, **MDAs must clearly indicate the priority ranking of allocations by programs.**

Embassies are hereby encouraged to consider taking mortgages for their office and house rentals needs for sustainability of their long-term expenditure. However, once the embassies have concrete proposals for mortgages they should obtain prior approval from MOFEA.

SUBVENTED AGENCIES

Vote Controllers with subvented agencies under their purview are urged to submit a detailed budget of each subvented agency with detailed breakdown of Personnel Emoluments and Other Charges. The parent Ministry is required to critically review and discuss with subvented agencies their respective budgets with a view to reach an **agreement on priority ranking, arrears clearing and performance targeting.**

The Vote Controller is ultimately liable for critically analyzing revenue generating subvented institutions with the view of weaning self-sustaining agencies from the national budget so as to release funds to other priorities. In this regard, **subvented agencies should submit their audited accounts to MOFEA and their line ministries clearly indicating their revenue and expenditure estimates.** In the absence of such information, bilateral sessions will be put on hold for the affected MDAs.

DEVELOPMENT/CAPITAL EXPENDITURES

The Government has created The Gambia Strategic Review Board (GSRB) under MOFEA with mandate to appraise and endorse projects subject to compliance and alignment to national and sectoral development strategies. The overarching objective of the GSRB is to strengthen public investment management. This is done by outlining the priority of programs and projects within the medium-term planning period based on which program/project is expected to address the challenging debt situation and creation of fiscal space for the realization of the Green Recovery Focused National Development Plan. In this regard, priority will only be given to projects that have the endorsement of the GSRB to ensure that public investment is efficient and effective.

Additionally, **MDAs implementing projects are required to give detailed donor funding components for each project during their submissions.** In the absence of such information, bilateral sessions will be put on hold for the affected MDAs. Bilateral donor funding during FY2023 and beyond should be clearly stated by donor, the duration, and the disbursements schedule.

REVENUE ESTIMATES

All revenue collecting MDAs are required to submit realistic and credible revenue forecasts. All available resources must be used to close regulatory loopholes in the collection system and all revenue collected is required to be recorded in the IFMIS system. MDAs responsible for collecting revenues are required to mobilize them promptly. Revenue estimates must include the actual collection for the first 6 months of 2022 and the projected outturn for 2023-2025.

KEY DATES IN THE BUDGET PREPARATION PROCESS

NATIONAL BUDGET CONSULTATIVE WORKSHOP

MOFEA will hold a **National Budget Consultative Workshop** on the **09th August, 2022** to engage stakeholders with the aim of orienting them on the budget process as well as to discuss policy measures underpinning the FY2023-2025 budget.

All Vote Controllers and at least two senior officials of the Budget Committee are expected to participate in the National Budget Consultative Workshop.

BUDGET BILATERAL

The bilateral schedule can be found in Appendix G. The MDA team to attend the bilateral is required to consist of the Vote Controller and at-least two Heads from Department/Units and Subvented Agencies. Each sector coming for budget bilaterals is required to give a **brief summary of their key inputs, outputs, priority ranking of accomplishments during the current budget year (2022)**, as well as clearly articulate their **intended outputs and objectives for FY2023-2025**.

MDAs must submit their budgets in soft and hard copies. Soft copies will be used during the budget bilateral. **The soft copy is required to be in excel format.** MDAs that collect revenue, must submit a detailed revenue budget to MOFEA. In the absence of a revenue budget, the budget bilateral with that particular MDA will be put on hold.

TIMELY BUDGET SUBMISSIONS

The Ministry of Finance & Economic Affairs requires all Accounting Officers to ensure that sufficient time is devoted in preparing their MDA's budget(s), given that a credible budget requires adequate planning in its preparatory stage. Furthermore, Vote Controllers are required to make sure that no department/unit or subvented agency is omitted from planning, and that the Budget Estimates fully reflects the ranked priorities and policies of that sector in-line with the National Development Plan (NDP).

All budget submissions are required to be completed on time. Lastly, all Vote Controllers are required to ensure that this BCC is circulated to all Heads of Units/Departments and Subvented Agencies. Explanatory remarks are required to be provided for revenues and expenditures, especially potential underperformance or overshooting of revenues and expenditures, project implementation status etc.

BUDGET INPUTTING

All MDAs are required to input their budget estimates as agreed upon at the budget bilaterals into the Central Budget Management System (CBMS). **The Vote Controller is required to verify the entry is approved before any submission is made into the system.**

MDAs are expected to prepare their budgets according to their Program-Based Budget (PBB) statements as outlined on their Strategic Plans covering FY2023-2025. Therefore, the budget estimates of each Budget Entity is required to include both the financial (i.e., expenditure and revenue) and non-financial information (i.e. ranked programs, activities and output, progress made and challenges faced).

MDAs can contact their respective Focal Persons at the MOFEA Budget Directorate (Refer to Appendix C) if they require any assistance in the preparation of their Budget Estimates.

SUBMISSION OF CASH PLANS, PROCUREMENT PLANS, AND PROJECT PROFILING

The process of deciding monthly cash allocations for MDAs is based on the following:

- Availability of resources;
- Annual cash plans or monthly rolling forecasts;
- NDB targets;
- Analyses of the MDAs budget implementation/execution reports, and/or relative government spending priorities;
- Servicing of statutory payments (Personnel Emoluments and Debt Service);
- MDAs budget absorption rates taking into account undistributed and unallocated funds

Therefore, in line with Section 68 of the Financial Regulations, all MDAs are required to **submit a Cash Plan** which should be submitted to MOFEA by the **6th January 2023**, structured into twelve months and updated every quarter with a submission deadline of **fifteen days before** the beginning of every quarter. The Cash Plan is required to have the following categories: Compensation of Employees, Use of Goods and Services (Other Charges), Capital Expenditure, Subsidies (Current Transfers), and Revenue as provided in **Appendix E**. Failure to submit an up-to-date cash plan will lead to delay or non-allocation of funds.

Budget Committees, chaired by the Vote Controller, are required to take the lead in preparing their MDAs cash plan. The approved budget and annual work plan of the sector should serve as the platform to develop a credible and realistic cash plan. In addition to submitting quarterly Cash Plans, all MDAs are required to submit quarterly Monitoring and Evaluation (M&E) reports using the template attached (**Appendix B**). The template will be used to gauge and assess how resources availed to MDAs are being utilized. Failure to submit these reports will also lead to delays or non-allocation of funds to concerned MDAs. To facilitate this and encourage sector specialization, the Budget Directorate has allocated focal persons to MDAs as indicated in **Appendix C**.

BUDGET IMPLEMENTATION

BUDGET EXECUTION GUIDELINES

With the ongoing fiscal reforms, MOFEA will continue to reinforce the implementation of sound discipline to control the level of expenditure within the approved budget. The budget execution guidelines will be circulated to MDAs once the budget has been approved by the National Assembly.

VIREMENT OF FUNDS

Virements from Personnel Emolument to Development or Other Charges will not be allowed, as per the Law. The use of virements will be strictly limited for the period August-November only. Virement from utilities and other essential services will not be tolerated in-order to encourage the timely payment of utility bills to NAWEC and other essential state service providers. Virements into Fuel, Travel expenses and Maintenance of Vehicles will also not be tolerated.

CONCLUSION

As the Government moves to consolidate the gains that the economy has registered in recent years, whilst bearing in mind the various challenges posed on our economy, fiscal prudence at all levels of Government will continue to be Government's top priority. This implies that the Vote Controller is directly responsible for ensuring their respective MDAs avoid unplanned expenditure commitments that cannot, and will not, be funded from the available resources. Finally, the budget submissions from the MDAs in terms of both revenue and expenditure projections are required to be as realistic as possible to encourage budget credibility.

I count on your usual support and cooperation.



Mod A.K Secka
Permanent Secretary

CC: List of Addresses as in Appendix H

Appendices

Appendix A: Proposed GLF Expenditure Ceilings By MDA (Dalasi Million)

	D	DI	DA	DL	DM	DV	DF	DL	DN	DI	DV	DF	DM
Table 1: Proposed Resource Ceilings By MDA (Dalasi Million)													
MDAs	2023				2024				2025				
	Goods & Services	Subvention	Dev	Total	Goods & Services	Subvention	Dev	Total	Goods & Services	Subvention	Dev	Total	
1 Office of the President	293.5	151.3	10.8	455.6	308.2	158.8	11.3	478.4	323.6	166.8	11.9	502.3	
2 National Assembly	108.5	0.0	2.8	111.3	114.0	0.0	2.9	116.9	119.7	0.0	3.1	122.7	
3 Judiciary	37.1	0.0	10.6	47.7	38.9	0.0	11.1	50.1	40.9	0.0	11.7	52.6	
4 Independent Electoral Commission	20.6	0.0	0.0	20.6	21.6	0.0	0.0	21.6	22.7	0.0	0.0	22.7	
5 Public Service Commission	6.9	0.0	0.0	6.9	7.2	0.0	0.0	7.2	7.6	0.0	0.0	7.6	
6 National Audit Office	37.0	0.0	1.4	38.4	38.9	0.0	1.4	40.3	40.8	0.0	1.5	42.3	
7 Ministry of Defence	209.4	2.0	6.8	218.2	219.9	2.1	7.2	229.2	230.9	2.2	7.5	240.6	
8 Ministry of Interior	168.5	153.1	8.6	330.2	176.9	160.8	9.0	346.7	185.8	168.8	9.5	364.1	
9 Ministry of Tourism & Culture	8.4	21.4	2.4	32.2	8.8	22.5	2.5	33.8	9.3	23.6	2.6	35.5	
10 Ministry of Foreign Affairs	347.1	0.0	21.5	368.7	364.5	0.0	22.6	387.1	382.7	0.0	23.8	406.4	
11 Ministry of Justice	24.9	38.2	2.3	65.5	26.2	40.1	2.5	68.8	27.5	42.1	2.6	72.2	
12 Ministry of Finance & Economic Affairs	84.7	738.0	290.0	1,112.7	88.9	774.9	304.5	1,168.3	93.4	813.6	319.7	1,226.8	
13 Pensions & Gratuities	400.0	0.0	0.0	400.0	420.0	0.0	0.0	420.0	441.0	0.0	0.0	441.0	
14 Ombudsman	6.9	0.0	0.0	6.9	7.2	0.0	0.0	7.2	7.6	0.0	0.0	7.6	
15 Centralized Services	849.0	650.0	70.0	1,769.0	891.5	892.5	73.5	1,857.5	936.0	937.1	77.2	1,950.3	
16 Ministry of Lands and Regional Government	69.0	16.0	6.1	91.1	72.5	16.8	6.4	95.7	76.1	17.6	6.7	100.5	
17 Ministry of Agriculture	49.0	52.8	123.9	225.7	51.5	55.5	130.0	237.0	54.0	58.2	136.6	248.8	
18 Ministry of Transport, Works & Infra.	20.7	15.1	1,175.2	1,211.0	21.7	15.9	1,234.0	1,271.6	22.8	16.6	1,295.7	1,335.1	
19 Ministry of Trade, Regional Integration & Em	21.2	44.2	7.1	72.5	22.3	46.4	7.5	76.1	23.4	48.7	7.9	79.9	
20 Ministry of Basic & Secondary Education	425.8	632.5	60.0	1,118.3	447.1	664.1	63.0	1,174.2	469.5	697.3	66.2	1,232.9	
21 Ministry of Health	299.9	683.5	32.7	1,016.1	314.9	717.7	34.3	1,066.9	330.6	753.6	36.1	1,120.3	
22 Ministry of Youth & Sports	15.5	61.5	14.3	91.3	16.3	64.6	15.0	95.9	17.1	67.8	15.8	100.7	
23 Ministry of Environment, CC & Nat. Resource	14.6	24.0	120.0	158.6	15.3	25.2	126.0	166.5	16.1	26.5	132.3	174.8	
24 Ministry of Information	11.5	6.5	0.0	18.0	12.1	6.8	0.0	18.9	12.7	7.2	0.0	19.9	
25 Ministry of Fisheries & Water Resources	9.7	0.0	12.1	21.8	10.2	0.0	12.7	22.9	10.7	0.0	13.4	24.1	
27 Ministry of Higher Education, R&S&T	87.3	107.7	23.3	218.4	91.7	113.1	24.5	229.3	95.2	118.8	25.7	240.7	
29 Ministry of Petroleum & Energy	24.5	0.0	4.2	28.7	25.7	0.0	4.4	30.1	27.0	0.0	4.6	31.6	
31 Ministry of Gender, Children and Social Well	27.8	0.0	11.8	39.6	29.2	0.0	12.3	41.6	30.7	0.0	13.0	43.6	
33 National Human Right Commission	18.6	0.0	0.0	18.6	19.5	0.0	0.0	19.5	20.5	0.0	0.0	20.5	
34 Ministry of Comm. And Digital Economy	25.2	0.0	7.5	32.7	26.5	0.0	7.9	34.3	27.8	0.0	8.3	36.1	
35 Ministry of Public Service, Admin Reforms & I	68.2	0.0	2.3	70.5	71.6	0.0	2.4	74.0	75.2	0.0	2.5	77.7	
Total MDAs	3,791.1	3,587.8	2,027.8	9,416.8	3,980.7	3,777.7	2,129.2	9,887.6	4,179.7	3,966.6	2,235.7	10,382.0	

Appendix B: Budget Implementation Framework Matrix

Monitoring and Evaluation Results Framework									
SECTOR: Example: Agriculture									
SUB-SECTOR: Example: NARI									
Implementing Agency: Example: Ministry of Agriculture and Natural Resources									
Budget Code	Title of Project/Program (If applicable)	Result (Impact and Outcome)	Indicator	Baseline Data	Overall Target	Annual Targets			
						2021	2022	2023	2024

Definition of Terms:

Objective – an objective is a statement of response to what you (as a sector, for example) want to attain in a particular area of your mandate. An objective is a specific, potentially quantifiable way to achieve goals, such as increased income and economic activity, i.e. increase domestic revenue collection to 20 percent of GDP

Planned Activities – these are definite executable steps that will be implemented to help achieve the defined objective. I.e. two activities would include recruitment and training of staff and establishment of regional tax offices.

Source of Funds – this will indicate whether the funds required for the implementation of the activity are from the GLF, a particular project or other sources

Baseline – Here, we want to capture an indicator (a measure or measures) that best represents the objective and the current state of these measures. i.e. the indicator would be revenue as a percentage of GDP, and the current or baseline would be 17 percent (2010). Please indicate the year in brackets against the baseline.

Performance Target – Levels of objectives to be achieved, such as a particular increase in income. This is the level of the indicator we want to get to by 2020, 2021, 2022, i.e. going by the baseline above. The target for 2019 could be 19 percent and for 2020 increased to 25 percent

Appendix C: MDA Focal Points

MDAs	FOCAL PERSON	BACKUP
Ministry of Higher Education Independent Electoral Commission Ministry of Foreign Affairs	Name: Ismaila Bah Principal Fiscal Officer Email: ismailabah078@gmail.com Tel: +220 3168587/ 4228896	Aji Bintou Touray Fiscal Officer Email: ajibintout@gmail.com Tel: +220 3814537/4202887
Ministry of Justice Ministry of Defence Judiciary	Name: Lamin D Manneh, Principal Fiscal Officer Email: laminnboy@gmail.com Tel: +220 9911855/ 4201979	Name: Amadou Barrow Financial Analyst Email: amadouloans@gmail.com Tel: +220 2709225
Ministry of Lands and Regional Government National Audit Office Ministry of Finance and Economic Affairs National Human Rights Commission	Name: Fatima Barry Fiscal Officer Email: timabarry89@gmail.com Tel: +220 7882898/ 4201444	Abdou Salam Jatta Senior Fiscal Officer Email: abdousalam89@gmail.com Tel: +3563560/ 4202887
Ministry of Health Ministry of Interior Ministry of Petroleum and Energy	Name: Maya Azzi Principal Fiscal Officer Email: missmazzi@yahoo.com Tel: +220 7004440/ 4228528	Horeja Jeng Fiscal Officer Email: jhoreja@gmail.com Tel: +220 7189268/ 4201444
Office of President Ministry of Transport Ministry of Gender Pension and Gratuities Ministry of Public Service, Admin	Name: Abdou Salam Jatta Senior Fiscal Officer Email: abdousalam89@gmail.com Tel: +3563560/ 4202887	Name: Fatima Barry Fiscal Officer Email: timabarry89@gmail.com Tel: +220 7882898/ 4201444
Public Service Commission Office of Ombudsman	Name: Amadou Barrow Financial Analyst Email: amadouloans@gmail.com Tel: +220 2709225	Name: Lamin D Manneh, Principal Fiscal Officer Email: laminnboy@gmail.com Tel: +220 9911855/ 4201979
Ministry of Agriculture Ministry of Environment, Climate Change & Wildlife Ministry of Fisheries & Water Resources Ministry of Youth and Sports	Aji Bintou Touray Fiscal Officer Email: ajibintout@gmail.com Tel: +220 3814537/4202887	Name: Ismaila Bah Principal Fiscal Officer Email: ismailabah078@gmail.com Tel: +220 3168587/ 4228896
Ministry of Basic and Secondary Education National Assembly Ministry of Information Ministry of Communication & Digital Economy	Horeja Jeng Fiscal Officer Email: jhoreja@gmail.com Tel: +220 7189268/ 4201444	Name: Maya Azzi Principal Fiscal Officer Email: missmazzi@yahoo.com Tel: +220 7004440/ 4228528

Appendix D: Template for Preparation of Strategic Budget

Name of MDAs:

Introduction: Specifying objectives envisaged to attain in the medium term and deliverables by listing concrete results or outcomes defined in objectives.

2022 FY Strategic Costing Template for Medium Term

Budgeting Template for Medium Term					
Program A	FY2021 Composite	FY2022 GLF Only	Total Cost (MTP)		
			2022	2023	2024
Activity A1					
Activity A2					
ActivityA3					
Activity A1					
Program B					
	Activity A2				
	Activity A3				

Appendix E: Sample template for capturing Cash Plans

CASH PLAN FOR THE FINANCIAL YEAR 2023													
PROGRAM 1													
Recurrent													
DESCRIPTION	APPROVED ESTIMATE	1ST QUARTER			2ND QUARTER			3RD QUARTER			4TH QUARTER		
		JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC
Basic Salary	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Allowances	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Travel Expenses	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Telecommunication Expenses	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Electricity, Water and Sewage	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Purchase of Fuel and Lubricants	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Maintenance of Vehicles	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Maintenance of buildings and facilities	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
ICT infrastructure, hardware, network & facilities	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Development													
	APPROVED EST	1ST QUARTER			2ND QUARTER			3RD QUARTER			4TH QUARTER		
		JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC
Operating Cost	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Laboratory Equipment	XXX	XXX	XXX	XXX	XXX		XXX	XXX	XXX	XXX	XXX	XXX	XXX
Fish Ponds and Water Breeding Facilities	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

Appendix F: Budget Calendar for FY2023 Budget Preparation

ACTIVITY	RESPONSIBILITY	DATE
Release of Budget Call Circular	MOFEA	29 July 2022
Budget Consultative Workshop	MDAs and MOFEA	9 August 2022
Deadline for Submission of MDAs Budget proposals to both PMO and MOFEA	MDAs, PMO and MOFEA	12 August 2022
Commencement of Budget Bilateral meetings	MDAs and MOFEA	15 August 2022
Submission of Draft Budget to Cabinet	MOFEA, Cabinet	15 September 2022
Submission of Draft Budget to National Assembly	MOFEA, National Assembly	14 November 2022
Budget Speech	MOFEA and National Assembly	2 December 2022

Appendix G: Bilateral Schedule with MDAs

MINISTRIES, DEPARTMENTS AND AGENCIES	DATE	TIME
Ombudsman	15 th August, 2022	9:30am
Ministry of Tourism and Culture	15 th August, 2022	12:00pm
Public Service Commission	15 th August, 2022	2:30pm
Ministry of Environment, Climate Change & Nat. Res.	16 th August, 2022	9:30am
Ministry of Youth and Sports	16 th August, 2022	12:30pm
Ministry of Trade, Regional Integration & Empl,	16 th August, 2022	2:30pm
Ministry of Fisheries and Water Resources	17 th August, 2022	9:30am
Ministry of Information	17 th August, 2022	12:00pm
National Human Right Commission	17 th August, 2022	2:30pm
Ministry of Gender, Children and Social Welfare	18 th August, 2022	9:30am
Ministry of Petroleum and Energy	18 th August, 2022	12:00pm

Ministry of Communication and Digital Economy	18 th August, 2022	2:30pm
Ministry of Lands & Regional Government	19 th August, 2022	9:30am
Ministry of Finance and Economic Affairs	19 th August, 2022	11:30am
Ministry of Agriculture	22 nd August, 2022	9:30am
Ministry of Transport, Works & Infrastructure	22 nd August, 2022	12:00pm
Ministry of Justice	22 nd August, 2022	2:30pm
Ministry of Foreign Affairs	23 rd August, 2022	9:30am
Office of The President	23 rd August, 2022	12:00pm
Ministry of Interior	23 rd August, 2022	2:30pm
Ministry of Basic and Secondary Education	24 th August, 2022	9:30am
Ministry of Higher Education	24 th August, 2022	12:00pm
Ministry of Health	24 th August, 2022	2:30pm
Ministry of Public Service, Administrative Reforms, Policy Coordination & Delivery	25 th August, 2022	9:30am
Ministry of Defence	25 th August, 2022	12:00pm

Appendix H: ALL Addressees

The Secretary General, Office of The President, Banjul

The Permanent Secretary, Office of The President, Banjul

The Permanent Secretary, Office of The Vice President, Banjul

The Permanent Secretary, Personnel Management Office (PMO)

The Clerk, National Assembly, Banjul

The Judicial Secretary, Judiciary, Banjul

The Chairman, Independent Electoral Commission (IEC), Kanifing

The Chairman, Public Service Commission (PSC), The Quadrangle, Banjul

The Auditor General, National Audit Office, Kanifing

The Permanent Secretary, Ministry of Defence, Banjul

The Permanent Secretary, Ministry of Interior, Bertil Harding Highway

The Permanent Secretary, Ministry of Tourism and Culture, The Quadrangle, Banjul

The Permanent Secretary, Ministry of Foreign Affairs, Banjul

The Solicitor General, Ministry of Justice, Banjul

The Ombudsman, Office of The Ombudsman, Cape Point

The Permanent Secretary, Ministry of Lands and Regional Government, The Quadrangle, Banjul

The Permanent Secretary, Ministry of Agriculture, The Quadrangle, Banjul

The Permanent Secretary, Ministry of Transport, Works and Infrastructure, Kanifing

The Permanent Secretary, Ministry of Trade, Industry & Employment, Banjul

The Permanent Secretary, Ministry of Basic and Secondary Education, Banjul

The Permanent Secretary, Ministry of Health, The Quadrangle, Banjul

The Permanent Secretary, Ministry of Youth and Sports, The Quadrangle, Banjul

The Permanent Secretary, Ministry of Environment, Climate Change & Wildlife, Kairaba Avenue

The Permanent Secretary, Ministry of Information, Communication & Infrastructure, Kanifing

The Permanent Secretary, Ministry of Fisheries and Water Resources, Banjul

The Permanent Secretary, Ministry of Higher Education, Research and Technology, Bijilo

The Permanent Secretary, Ministry of Petroleum and Energy, Petroleum House, Brusubi

The Permanent Secretary, Ministry of Women, Children and Social Welfare, Fatou Golden Plaza

The Executive Secretary, National Human Right Commission, Kotu

The Permanent Secretary, Ministry of Communication and Digital Economy, Kanifing.

The Permanent Secretary, Ministry of Public Service, Administrative Reforms & Policy Coordination, Banjul.