



**THE GOVERNMENT OF THE GAMBIA
BUDGET CALL CIRCULAR
FISCAL YEAR 2024 - 2026**

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

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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
MDAs	Ministries, Departments and Agencies
MTEFF	Medium-Term Expenditure Fiscal Framework
MoFEA	Ministry of Finance & Economic Affairs
M & E	Monitoring and Evaluation
NDB	Net Domestic Borrowing
OC	Other Charges
PBB	Program-Based Budgeting
PE	Personnel Emoluments
PFM	Public Financial Management
PMO	Personnel Management Office
RF-NDP	Recovery Focused - National Development Plan
SOE	State-Owned Enterprise

1. PREAMBLE

The objective of this Budget Call Circular (BCC) is to provide all Ministries, Departments and Agencies (MDAs) guidance on the preparation of their budgets for FY2024-2026. This BCC has been prepared in-line with Part II, Section 4(6) of the Financial Regulations (2016), which states:

"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 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 2024 to 2026;
- 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 FY2024-2026 budgets and submit them to the MoFEA Budget Office no later than **8th August, 2023**.

2. MACROECONOMIC AND FISCAL FRAMEWORK

The Gambia faced significant challenges that threatened to slowdown the gradual recovery from the COVID-19 pandemic. These include the lingering effects of the COVID-19 pandemic, the spillover effects of the Russia-Ukraine War and the growing impacts of climate change and adverse weather events. The combination of these multiple and overlapping exogenous shocks led to disruptions in global supply chains, high volatility in global financial markets, high inflationary pressures fueled by rising food and energy prices, tightening of global financial conditions and increasing cost of capital and debt servicing.

The impact of these shocks was reflected in the decline of the country's real Gross Domestic Product (GDP) growth, which is estimated to have slowed to 4.9 percent in 2022, from 5.3 percent in 2021.

Tighter global financial conditions in response to multi-decade highs in global inflation rate is adversely affecting the country's macroeconomic fundamentals; generating foreign exchange shortages, weighing on forex reserves, and exerting pressure on the Dalasi. Furthermore, the balance of payments is negatively affected by lower remittance inflows, weaker-than-expected tourist arrivals, high food and fuel import bills, disruptions of cashew and timber exports and elevated freight costs. To this end, the Central Bank of the Gambia (CBG) conducted foreign currency interventions of close to USD 139.44 million in 2022 to ease supply-side constraints and support the importation of essential commodities that reached critically low stock levels.

In addition, strong domestic demand combined with high food and energy prices fueled by the war in Ukraine added to strengthening inflationary pressures in the country. Inflation reached a record-high level of 17.4 percent (year-on- year) in April 2023, the highest in three decades. As a result, monetary policy was geared toward tackling price hikes, with the CBG further raising its policy rate from 10 percent in May 2022 to 16 percent in May 2023.

This macroeconomic environment makes fiscal policy management and consolidation efforts more challenging, leading to the deterioration of the fiscal position in 2022. In 2023 however, the fiscal balance is expected to improve from an overall deficit of 5.2 percent in 2022 to a deficit of 4.9 percent. Domestic revenue mobilization is constrained by subsidies implemented to lessen the impact of high global energy, agricultural inputs and food prices – requiring substantial subsidies in fuel products, food and agricultural inputs to support vulnerable groups. On the expenditure side, total spending is expected to be driven by increase in interest payments and rising spending needs especially in infrastructure projects.

Hence, the 2024-2027 Medium-term Economic and Fiscal Framework (MTEFF) is framed to create the macroeconomic environment needed to reach medium-term sustainability in fiscal and economic variables by de-risking the economy and improving the delivery of basic social and infrastructure services.

In addition, public expenditure will be rationalized over the projection period, from 23 percent of GDP in 2023 to 19 percent of GDP by 2026; thereby allowing for a lower fiscal deficit which will reduce pressure on the public debt.

Accordingly, the FY2024-2026 budget will be anchored on rationalizing expenditure and improving the fiscal deficit. The MTEFF guiding the 2024-2026 Budget and containing the macroeconomic projections is presented in Table 1 below.

Table 1: Key Macroeconomic Projections

Indicator	2022	2023	2024	2025	2026	2027
GDP Nominal (GMD MM)	122,564	144,868	164,855	182,527	200,838	221,61
GDP Real Growth Rate	4.9%	5.7%	6.0%	6.0%	6.2%	6.3%
Inflation	11.5%	12.9%	9.5%	6.0%	5.0%	5.0%
Tax (%GDP)	9.1%	9.3%	9.5%	9.8%	10.0%	10.5%
Budget Support Grants (% GDP)	1.9%	1.9%	1.5%	2.0%	1.8%	1.8%
Total Revenues and Grants (MM GMD)	22,302	26,491	25,236	34,794	37,716	42,441
Total Revenues and Grants (% GDP)	18.2%	18%	15%	19%	19%	19%
Total Expenditure (GMD MM)	28,635	33,595	27,412	36,311	38,163	40,121
Total Expenditure (% GDP)	23.4%	23%	17%	20%	19%	18%
Overall Deficit (%GDP)	-5.2%	-4.9%	-1.3%	-0.8%	-0.2%	1.0%
Salaries (%GDP)	4.6%	4.2%	3.9%	3.8%	3.6%	3.5%
Interest Payments (% GDP)	2.1%	3.2%	2.8%	2.6%	2.5%	2.4%
Interest Payments (%Gov. Rev)	18.1%	27.9%	23.4%	21.3%	19.9%	18.2%
Primary Deficit (%GDP)	-3.0%	-1.7%	1.5%	1.8%	2.2%	3.4%

3. BUDGET PREPARATION GUIDELINES FOR FY2024-2026

These are aimed at ensuring aggregate fiscal discipline, the strategic allocation of resources and ensuring effective service delivery.

3.1. PRACTICAL AND FUNCTIONAL BUDGET COMMITTEES WITHIN MDAs

Section 4 of the Financial Regulations (2016) requires all MDAs 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).

In this regard, Vote Controllers are urged to take ownership of the budgets they present to the Directorate of Budget. Thus, Vote Controllers are urged to give this exercise the due diligence it requires to avoid the preparation of unrealistic and uncredible budgets. Vote Controllers will be held liable for all submissions made to Ministry of Finance and Economic Affairs (MoFEA).

Furthermore, the Budget Committees are urged to review this Budget Call Circular (BCC) – including the templates attached in the Appendices – prior to submitting their Budget Estimates for the projected period. These submissions are of the utmost importance and will facilitate the bilateral negotiations between MDAs and MoFEA. These submissions will also facilitate the process of analysis, consideration and submission of a consolidated budget by MoFEA to Cabinet and the National Assembly.

MDAs are not only required to adhere to the budget ceilings allocated to them, but to also strategically allocate and prioritize their resources as per the objectives of the Recovery Focused National Development Plan (RF-NDP 2023-2027) and current realities affecting the Government as a whole – including but not limited to the cost control measures being implemented throughout central government. **MDAs which do not respect the budget call ceilings will not be met for the budget bilateral.**

3.2. RECURRENT BUDGET ESTIMATES

The Medium-Term expenditure ceilings (FY2024-2026) for all sectors are detailed out in Appendix A. The ceilings provided to MDAs are broken down into Recurrent and Development expenditures. Recurrent Expenditures are further broken down into 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 estimate submissions should indicate the priority ranking of allocations by program.**

MDAs are required to:

1. Strictly adhere to the resource envelope defined in this BCC,
2. Target resources to programs that make the largest contribution to the attainment of the development goals and objectives outlined in the RF-NDP,
3. Implement approved programs with maximum productivity and efficiency.

3.3. OTHER RECURRENT CHARGES

Other Recurrent Charges shall include the purchase of Goods and Services, and Transfers. All Budget Committees 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 totally avoid incurring arrears. The accumulation of arrears poses serious fiscal challenges to the overall macroeconomic fiscal framework.**

Therefore, MDAs must spend according to their budgets and prioritize all their expenditure needs in line with the allocations 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 offices and house rental needs for sustainability of their long-term expenditure. However, once the embassies have concrete proposals for mortgages, they should obtain prior approval from MoFEA.

3.4. SUBVENTED AGENCIES

Vote Controllers with subvented agencies under their purview are urged to submit a detailed budget of each subvented agency with a detailed breakdown of Personnel Emoluments (PEs) and Other Charges. The line 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 responsible for critically analyzing revenue generated by subvented institutions with the view of weaning self-sustaining agencies from the national budget to support the reallocation of funds to other priorities. In this regard, **subvented agencies should submit their audited accounts to their line ministries, with MoFEA in copy, clearly indicating their revenue and expenditure. In the absence of such information, bilateral sessions will be put on hold for the affected MDAs.** Subvented agencies are advised to desist from employing new staff or increasing salaries and allowances without a budget or approval from MoFEA.

3.5. DEVELOPMENT/CAPITAL EXPENDITURES

The Government has created The Gambia Strategic Review Board (GSRB) under MoFEA with the mandate to appraise and endorse all programs and 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 RF-NDP. **In this regard, priority will only be given to projects that have the endorsement of the GSRB** and are aligned to the RF-NDP to ensure that public investment is efficient and effective. Projects that have not gone through this screening process will not be accepted as part of the budget submission.

Additionally, **MDAs implementing projects are required to give detailed donor funding components for each project as part of their submissions for the budget period.** MDAs are also required to submit a comprehensive list of their on-going projects

and programs. **In the absence of such information, bilateral sessions will be put on hold for the affected MDAs.** Bilateral donor funding during FY2024 and beyond should be clearly stated by donor, the duration, and the disbursements schedule.

3.6. REVENUE ESTIMATES

All revenue collecting MDAs are required to submit detailed, realistic and credible revenue measures and forecasts to MoFEA. 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. Revenue estimates must include the actual collection for the first 6 months of 2023 and the projections for 2024-2026. **In the absence of a revenue budget, the budget bilateral with the MDA concerned will be put on hold.** Furthermore, all MDAs are urged to vigorously collect the revenues under their purview and to pay particular attention to revenue collections in order to provide the needed funds for each sector.

3.7. Gender Responsive Budgeting

In accordance with the RF-NDP, the National Gender, and Women Empowerment Policy (2010-2020); PFM Strategy 2021-25 and the MoGCSW's Strategy Plan (2021-2025), the government has prepared a medium-term roadmap to mainstream Gender Responsive Budgeting (GRB) in the budget process. GRB is an approach to budgeting that uses fiscal policy and public financial management instruments to promote gender equality. It is about bringing awareness of gender inequalities, including underlying causes into policy formulation and budgetary decision-making to promote the attainment of gender equality objectives.

Accordingly, the Ministries of Health, Basic & Secondary Education, Agriculture and Gender, Children & Social Welfare have been selected to pilot the rollout of GRB. These Ministries were selected based on the existence of gender related programs in their current budgets and availability of prerequisites to GRB such as access to reliable gender disaggregated data in their plans and regular reports. The selected ministries will be required to include in the FY2024 budget proposals and information relating to their gender priorities; performance targets and indicators; and their projected spending.

The medium-term roadmap and the specific guidelines for the preparation of GRB will be separately shared to inform the implementation of the reform. In addition, the Ministry of Finance and Economic Affairs in collaboration with MoGCSW will offer specific training to the piloted Ministries on GRB in advance of the preparation of the 2024-2026 Budget.

4. KEY DATES IN THE BUDGET PREPARATION PROCESS

4.1. NATIONAL BUDGET CONSULTATIVE WORKSHOP

MoFEA will hold a **Budget Consultative Workshop** on the **25th July, 2023** to engage stakeholders with the aim of orienting them on the budget process as well as to discuss policy measures underpinning the FY2024-2026 budget.

All Vote Controllers, senior planners, senior/principal accountants and at least two senior officials of the Budget Committee are expected to participate in the Budget Consultative Workshop. Heads of subvented agencies are also urged to attend.

4.2. BUDGET BILATERAL

The bilateral schedule can be found in Appendix G. The MDA team attending 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 bilateral is required to give a **brief summary of their key inputs, outputs, priority ranking of accomplishments during the current budget year (2023)**, as well as, clearly articulate their **intended outputs and objectives for FY2024-2026**.

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 (Appendix D).**

4.3. TIMELY BUDGET SUBMISSIONS

The Ministry of Finance & Economic Affairs requires all Vote Controllers to ensure that sufficient time is devoted to 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 its planning, and that the Budget Estimates fully reflect the ranked priorities and policies of that sector in-line with the RF-NDP.

All budget submissions are required to be completed on time (on or before 8th August, 2023). 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.

4.4. BUDGET INPUTTING

All MDAs are required to input their budget estimates as agreed upon at the budget bilateral into the Central Budget Management System (CBMS), within **five days** following the budget bilateral meeting. **The Vote Controllers are required to verify the agreed bilateral figures to be captured in the CBMS.**

MDAs are expected to prepare their budgets according to their Program-Based Budget (PBB) statements. 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 outputs). These will be inputted into the CBMS by relevant staff of the MDAs.

MDAs are advised to validate their PBB statements as these will now be submitted to the National Assembly as part of the budget documents. The PBB statements will also be published on the MoFEA website for access to the public and all concerned.

MDAs are also expected to identify lead agencies/departments for each of their programs, to facilitate accountability in program outcomes and outputs. This can be indicated next to the name of each program, as per the template in Appendix D.

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

5. SUBMISSION OF CASH PLANS AND PROCUREMENT PLANS

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

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

Therefore, in line with Section 7(9-13) of the Financial Regulations, all MDAs are required to submit a Cash Plan which should be submitted to MoFEA by the **5th January 2024**, structured into twelve months and updated fifteen days before the beginning of every quarter. The Cash Plan is required to have the following categories: Revenue, Use of Goods and Services, Development Expenditure and Transfers as provided in **Appendix E**. Failure to submit an up-to-date cash plan will lead to delays or non-allocation of funds.

Budget Committees, chaired by the Vote Controller, are required to take the lead in preparing their MDA's cash plans, including submissions from their subvented Agencies. Subvented Agencies must also provide a detailed breakdown of their monthly cash plans both for personnel and other charges. 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 Desk Officers (focal persons) to MDAs as indicated in **Appendix C**.

6. BUDGET IMPLEMENTATION

6.1. BUDGET EXECUTION GUIDELINES

As part of its ongoing efforts, MoFEA will continue to reinforce fiscal 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 to provide further guidance. MDAs are therefore expected to improve their planning to avoid unplanned activities.

7. CONCLUSION

Fiscal prudence at all levels of Government will continue to be Government's top priority, in light of recovery efforts from the COVID Pandemic and the ongoing Russia-Ukraine war. As such, **Vote Controllers are directly responsible for ensuring their respective MDAs avoid unplanned expenditure and the accumulation of arrears that cannot be funded from the available resources.** Additionally, MDAs are advised to submit realistic revenue and expenditure projections to encourage budget credibility.

I count on your usual support and cooperation.


Juldeh Ceesay
For: Permanent Secretary

CC: List of Addresses as in **Appendix H**

8. Appendices

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

Proposed Resource Ceilings By MDA (Dalasi Million)											
MDAs	2024				2025				2026		
	Goods & Services	Transfers	Capital	Total	Goods & Services	Transfers	Development	Total	Goods & Services	Transfers	Development
1 Office of the President	278,622	265,342	67,973	781,578	321,647	318,333	73,625	892,023	340,221	325,135	83,399
2 National Assembly	80,712	0	15,833	271,070	97,402	0	21,671	320,822	107,421	0	24,598
3 Judiciary	25,473	0	42,322	217,239	29,552	0	40,588	228,747	32,767	0	47,274
4 Independent Electoral Commission	6,088	0	834	32,768	97,531	0	1,142	237,440	70,775	0	740
5 Public Service Commission	5,460	0	628	11,399	6,760	0	859	13,262	7,524	0	1,138
6 National Audit Office	21,719	2,177	8,389	113,159	27,294	2,985	9,078	132,947	32,326	3,035	11,964
7 Ministry of Defence	196,499	3,133	41,444	895,742	222,443	3,292	50,110	948,450	237,575	3,442	43,552
8 Ministry of Interior	182,455	210,163	33,051	1,489,490	204,483	245,567	38,765	1,608,201	208,011	253,129	46,398
9 Ministry of Tourism & Culture	7,308	66,107	2,781	81,928	8,900	42,197	2,747	59,887	8,979	46,550	2,633
10 Ministry of Foreign Affairs	350,453	16,474	36,623	1,023,286	414,457	4,517	40,011	1,078,554	436,547	5,996	53,021
11 Ministry of Justice	30,563	99,550	2,062	171,155	36,776	86,525	2,822	164,166	43,725	82,857	3,234
12 Ministry of Finance & Economic Affairs	232,104	987,715	88,025	1,472,304	272,146	1,110,034	148,268	1,699,820	309,414	1,148,101	131,984
13 Pensions & Gratuities	201,110	0	0	201,110	274,677	0	0	274,677	297,913	0	0
14 Ombudsman	4,440	0	2,370	30,011	4,974	0	3,244	33,631	5,417	0	4,299
15 Centralized Services	597,196	170,635	110,058	953,055	528,407	610,106	85,113	1,232,402	576,118	660,835	86,174
16 Ministry of Lands and Regional Government	59,991	27,618	10,532	197,137	67,635	27,036	10,381	216,518	71,416	28,467	9,526
17 Ministry of Agriculture	110,356	690,292	179,455	1,101,247	93,243	237,972	144,548	603,631	111,536	291,927	150,707
18 Ministry of Transport, Works & Infrastructure	28,880	45,884	2,592,863	2,684,215	36,467	35,572	2,888,030	2,977,424	44,356	31,016	3,071,228
19 Ministry of Trade, Regional Integration & Employment	19,316	81,130	9,758	126,550	22,574	90,675	11,016	140,931	23,859	96,707	12,926
20 Ministry of Basic & Secondary Education	428,118	875,026	65,321	3,638,401	501,738	985,914	69,867	3,966,806	537,930	1,049,253	80,120
21 Ministry of Health	418,970	1,139,464	147,916	2,211,622	370,421	1,333,311	162,720	2,410,409	387,997	1,441,884	166,040
22 Ministry of Youth & Sports	13,847	79,712	17,274	120,225	15,002	90,415	16,128	131,471	16,036	89,583	16,986
23 Ministry of Environment, CC & Natural Resources	29,153	36,404	73,737	197,403	36,247	40,297	82,677	220,383	43,007	40,836	77,350
24 Ministry of Information	20,662	21,897	14,179	68,070	23,432	23,998	11,813	69,887	20,990	15,159	10,298
25 Ministry of Fisheries & Water Resources	9,921	0	16,138	41,193	10,388	0	21,022	47,241	10,269	0	24,930
27 Ministry of Higher Education, R,S&T	112,490	152,969	55,985	332,003	131,377	167,575	67,522	377,448	118,203	178,551	80,233
29 Ministry of Petroleum & Energy	55,754	0	4,156	73,248	56,499	0	5,688	76,194	40,565	0	7,208
31 Ministry of Gender, Children and Social Welfare	23,743	0	19,965	60,996	27,825	0	23,620	71,635	29,848	0	21,337
Contingency PE	0	0	0	0	0	0	0	0	0	0	0
Contingency OC	0	0	0	0	0	0	0	0	0	0	0
33 National Human Right Commission	10,538	0	1,421	37,824	14,393	0	0	0	0	0	0
50 Debt Service	0	0	0	0	0	1,945	50,613	16,030	0	2,578	56,040
34 Ministry of Communications & Digital Economy	26,690	8,285	20,085	62,975	29,163	9,087	21,993	68,634	30,971	9,649	23,316
35 Ministry of Public Service	40,062	0	12,029	73,476	43,774	0	13,171	79,617	46,487	0	13,963
34 Total MDAs	3,628,696	4,979,979	3,693,204	18,771,879	4,027,627	5,465,408	4,070,187	20,433,869	4,265,295	5,802,111	4,309,155

Appendix B: Budget Monitoring Framework

[illegible]

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.

Program - Programs are a combination of sub-programs aimed at achieving policy objectives.

Sub-programs – These are distinct components of a program that contribute to the attainment of program objectives.

Outcome Indicator - These are used for measuring progress towards achieving policy objectives, measuring actual impact or effect on a stated condition or problem. In other words, they measure short-to-medium-term change of a situation, process, policy, etc.

Output Indicator – These are tools for counting the goods produced or services delivered by the ministry.

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.

Target – These are 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
Budget Execution

NAME	BUDGET ENTITIES	BACK-UP
1. Babading Sanneh Email: babandingsanneh20@gmail.com	<ul style="list-style-type: none"> Ministry of Defence Ministry of Higher Education Ministry of Basic Education Public Service Commission 	1. Fatoumatta Barry
2. Aji Bintou Touray Email: ajibintout@gmail.com Tel: +220 3814537/4202887	<ul style="list-style-type: none"> OP Ministry of Foreign Affairs National Debt Service National Assembly Ministry of Lands & Regional Gov't 	2. Ousman Drammeh 3. Alaye Barra (Debt Service)
3. Fatoumatta Daffeh Email: daffehfa2@gmail.com	<ul style="list-style-type: none"> Ministry of Agriculture Ministry of Finance Centralized Service Ministry of Gender and Children National Audit Office 	4. Horeja Jeng
4. Saffie N. Sonko Email: saffiemodou@gmail.com	<ul style="list-style-type: none"> Ministry of Health Ministry of Interior Ministry of Trade Ministry of Fisheries Ministry of Transport 	5. Omar Fofana
5. Mariama Ndow Mbye Email: ngudayaye@gmail.com	<ul style="list-style-type: none"> Judiciary Independent Electoral Commission National Human Rights Commission Ministry of Communications and Digital Economy 	6. Abdou Salam Jatta (MoTWI) 7. Jahou Jallow
6. Sohna Sillah Email: sonasillah11@gmail.com	<ul style="list-style-type: none"> Ministry of Tourism Ministry of Youth and Sports Ministry Petroleum and Energy Ministry of Public Service 	8. Lamin D. Manneh
7. Sukai Nyang	<ul style="list-style-type: none"> Office of Ombudsman Ministry Environment Pensions and Gratuities Ministry of Information Ministry of Justice 	9. Amadou Barrow

Budget Preparation

Budget Entities	FOCAL PERSON	Back-up
<ol style="list-style-type: none"> 1. Ministry of Agriculture 2. Ministry of Environment, Climate Change & Nat. Res. 3. Ministry of Fisheries & Water Resources 4. Ministry of Youth and Sports 5. Ministry of Higher Education 6. Ministry of Health 7. Debt Service 	<p>Name: Jahou Jallow DS Email: jallowjahou49@gmail.com Tel: +220 2328843/4202887</p>	<ol style="list-style-type: none"> 1. MoA (Fatoumatta Daffeh) 2. MECCNAR (Amadou Barrow) 3. MoFWR (Saffie Sonko) 4. MoYS (Sona Sillah) 5. MoHERST (Babanding Sanneh) 6. MoH (Saffie Sonko) 7. Debt Service (Aji Bintou Touray)
<ol style="list-style-type: none"> 8. Ministry of Lands and Regional Government 9. National Audit Office 10. Ministry of Finance and Economic Affairs 11. National Human Rights Commission 12. Independent Electoral Commission 13. Ministry of Defence 14. Ministry of Interior 	<p>Name: Fatoumatta Barry Senior Fiscal Officer Email: timabarry89@gmail.com Tel: +220 7882898/ 4201444</p>	<ol style="list-style-type: none"> 8. MoLRG (Aji Bintou Touray) 9. NAO (Fatoumatta Daffeh) 10. MoFEA (Horeja Jeng) 11. NHRC (Mariama Ndow Mbye) 12. IEC (Mariama Ndow Mbye) 13. MoD (Babanding Sanneh) 14. MoI (Saffie Sonko)
<ol style="list-style-type: none"> 15. Office of President 16. Ministry of Transport 17. Ministry of Public Service, Admin 18. Ministry of Foreign Affairs 19. Ministry of Petroleum and Energy 20. Ministry of Basic and Secondary Education 21. Ministry of Communication & Digital Economy 22. Pension and Gratuities 	<p>Name: Abdou Salam Jatta Principal Fiscal Officer Email: abdousalam89@gmail.com Tel: +220 3563560/ 4202887</p>	<ol style="list-style-type: none"> 15. OP (Ousman Drammeh) 16. MoTWI (Ousman Drammeh) 17. MoPSAR (Sona Sillah) 18. MoFA (Horeja Jeng) 19. MoPE (Sona Sillah) 20. MoBSE (Horeja Jeng) 21. MoCDE (Mariama Ndow Mbye) 22. Pension & Gratuities (Amadou Barrow)
<ol style="list-style-type: none"> 23. Public Service Commission 24. National Assembly 25. Office of Ombudsman 26. Ministry of Information 27. Ministry of Gender 28. Judiciary 29. Ministry of Justice 	<p>Name: Omar Fofana Fiscal Officer Email: fofanaomar200@gmail.com Tel: +220 7040725/ 4202887</p>	<ol style="list-style-type: none"> 23. PSC (Babanding) 24. National Assembly (Ousman Drammeh) 25. Office of Ombudsman (Amadou Barrow) 26. Ministry of Information (Sukai Nyang) 27. Ministry of Gender (Fatoumatta Daffeh) 28. Judiciary (Horeja Jeng) 29. Ministry of Justice (Amadou Barrow)

Appendix D: Template for Preparation of Strategic Budget

2024-2026 FY Strategic Costing Template for Medium Term

		Name of Ministry			
GLF		2023	2024	2025	2026
MDA's Total GLF		PREP	PREP	PREP	PREP
Program 1	Strategy, Policy and Management	0	0	0	0
BSP 1.1	General Administration	0	0	0	0
	Recurrent Expenditure	0	0	0	0
	Personnel Emoluments	0	0	0	0
	Basic Salaries	0	0	0	0
	Wages				
	Allowances				
	Goods & Services	0	0	0	0
	xxx	xxx	xxx	xxx	xxx
	xxx	xxx	xxx	xxx	xxx
	xxx	xxx	xxx	xxx	xxx
	Current Transfers	xxx	xxx	xxx	xxx
	Capital Expenditures	0	0	0	0
	xxxx	xxxx	xxxx	xxxx	
	xxxx	xxxx	xxxx	xxxx	
	xxxx	xxxx	xxxx	xxxx	
	xxxx	xxxx	xxxx	xxxx	
Program 2	Insert Name of Program here	0	0	0	0
BSP 2.1	Insert Name of first sub-program here	0	0	0	0
	Recurrent Expenditure	0	0	0	0
	Personnel Emoluments	0	0	0	0
	Basic Salaries	0	0	0	0
	Wages				
	Goods & Services	0	0	0	0
	Telecommunication Expenses	0	0	0	0
	Maintenance of vehicles				
	xxx				
	Current Transfers				
	Capital Expenditures				
	Construction Of Office Buildings	0	0	0	0
	Office Equipment				
BSP 2.2	e.g. Land Surveying, Mapping and Valuation	0	0	0	0
	Recurrent Expenditure	0	0	0	0
	Personnel Emoluments	0	0	0	0
	Basic Salaries	0	0	0	0
	Wages				
	Allowances				
	Goods & Services	0	0	0	0
	Traveling expenses	0	0	0	0
	Telecommunication Expenses				
	Current Transfers	0	0	0	0
	Capital Expenditures	0	0	0	0
	xxx	0	0	0	0
	xxx				
	xxx				

Appendix E: Sample template for capturing Cash Plans

		Name of Ministry														
		January	February	March	Total Q1	April	May	June	Total Q2	July	August	September	Total Q3	October	November	
GLF		Amount	Amount	Amount		Amount	Amount	Amount		Amount	Amount	Amount		Amount	Amount	
3.3	Programme 1															
	Recurrent Expenditure															
	Personnel Emoluments															
	211101 Basis Salaries	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	211102 Wages	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	211104 Allowances	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	Goods & Services															
	221101 Electricity Water & Sewage	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	221201 Telecommunication Expenses	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	221401 xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	Capital Expenditures															
	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx

Appendix F: Revised Budget Calendar for FY2023 Budget Preparation

<u>ACTIVITY</u>	<u>RESPONSIBILITY</u>	<u>DATE</u>
Release of Budget Call Circular	MoFEA	18 July, 2023
Budget Consultative Workshop	MDAs and MoFEA	25 July, 2023
Deadline for Submission of MDAs Budget proposals to both PMO and MoFEA	MDAs, PMO and MoFEA	8 August, 2023
Commencement of Budget Bilateral meetings	MDAs and MoFEA	14 August, 2023
Submission of Draft Budget to Cabinet	MoFEA, Cabinet	29 September, 2023
Submission of Draft Budget to National Assembly	MoFEA, National Assembly	25 October, 2023
Budget Speech	MoFEA and National Assembly	24 November, 2023

Appendix G: Bilateral Schedule with MDAs

MINISTRIES, DEPARTMENTS AND AGENCIES	DATE	TIME
Ombudsman	14th August, 2023	9:30am
Ministry of Tourism and Culture	14th August, 2023	12:00pm
Public Service Commission	14th August, 2023	2:30pm
Ministry of Environment, Climate Change & Nat. Res.	16th August, 2023	9:30am
Ministry of Youth and Sports	16th August, 2023	12:30pm
Ministry of Trade, Regional Integration & Empl,	16th August, 2023	2:30pm
Ministry of Fisheries and Water Resources	17th August, 2023	9:30am
Ministry of Information	17th August, 2023	12:00pm
National Human Right Commission	17th August, 2023	2:30pm
Ministry of Gender, Children and Social Welfare	18th August, 2023	9:30am
Ministry of Petroleum and Energy	21st August, 2023	9:30am
Ministry of Communications and Digital Economy	21st August, 2023	12:30pm
Ministry of Lands & Regional Government	21st August, 2023	2:30pm
Ministry of Finance and Economic Affairs	22nd August, 2023	9:30am
Ministry of Agriculture	22nd August, 2023	12:30pm
Ministry of Transport, Works & Infrastructure	22nd August, 2023	2:30pm
Ministry of Justice	22nd August, 2023	2:30pm
Ministry of Foreign Affairs	23rd August, 2023	9:30am
Office of The President	23rd August, 2023	12:00pm
Ministry of Interior	23rd August, 2023	2:30pm
Ministry of Basic and Secondary Education	24th August, 2023	9:30am
Ministry of Higher Education	24th August, 2023	12:00pm
Ministry of Health	24th August, 2023	2:30pm

Ministry of Public Service, Administrative Reforms, Policy Coordination & Delivery	25th August, 2023	9:30am
Ministry of Defence	28th August, 2023	9:30am

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 Gender, Children and Social Welfare, Fatou Golden Plaza
The Executive Secretary, National Human Right Commission, Kotu
The Permanent Secretary, Ministry of Communications and Digital Economy, Kanifing.
The Permanent Secretary, Ministry of Public Service, Administrative Reforms & Policy Coordination, Banjul.

2024 BUDGET SUBMISSIONS CHECKLIST

Check for the following in MDAs Submissions that:

Ministry:

N O	ITEM	YES	N O
	Is submission within ceilings?		
	Composition of submission is based on 1. Recurrent, 2. Development		
	Separate budget and justification included if submission is over the ceiling?		
	Projected revenue included? (If applicable)		
	Ministries should submit budgets of their Sub-vented Agencies indicating detailed revenues and expenditures		
	Are all new projects screened and endorsed by the GSRB?		
	Is a complete list of MDAs' projects submitted		
	Old & New projects indicate: 1. Project name, 2. Donor (Fund Source) and 3. Fund type, (loans, grants, GLF) 4. Duration		
	Are MDAs' PBB statements validated and Submitted to MOFEA		