



REF NO: MoF-BB/07/01
FROM: The Financial Secretary
TO: All Permanent Secretaries/Heads of Departments
DATE: 2nd August, 2021

Cc: The Chief Minister
Hon. Minister of Finance
Hon. Deputy Minister of Finance I
Hon. Deputy Minister of Finance II
The Secretary to the President
The Secretary to the Cabinet and Head of the Civil Service
The Secretary to the Vice President
The Director General, Human Resource Management Office (HRMO)
The Commissioner General, National Revenue Authority (NRA)
The Auditor General, Audit Service Sierra Leone
The Chairman, Parliamentary Finance Committee

BUDGET CALL CIRCULAR FOR THE MTEF PERIOD FY2022 - 2024

I INTRODUCTION

1. In accordance with Section 31(1) of the Public Financial Management Act of 2016, I have the pleasure to transmit to you the Budget Call Circular that will guide the preparation of the FY2022 budget and the two outer years FY (2023 and 2024). It is particularly important that Ministries, Departments and Agencies (MDAs) focus on operational activities for FY2022 especially geared towards the completion of ongoing programmes and projects in the FY2021 Budget and Sierra Leone's Medium-Term National Development Plan. It is important to submit plans that are of good quality as this will have a positive impact on resource allocation and budget execution.

2. The purpose of this Circular therefore is to communicate:

- i) Guidelines to Budgetary Agencies in preparing their budget proposals;

- ii) Government's priorities for FY2022 in line with the Sierra Leone's Medium-Term National Development Plan (2019 – 2023);
- iii) Key policies and administrative issues for the preparation of Strategic Plans and Expenditure Estimates; and
- iv) The Budget Calendar for the FY2022 budget preparation attached in Annex 7 of this Circular.

3. Consistent also with Section 33 (1) of the Public Financial Management Act 2016, the Minister of Finance is required to submit the Budget to Parliament for FY2022 and its medium-term perspective on **Friday, 5th November, 2022** to allow enough time for its scrutiny and ratification.

4. In line with the above, therefore, MDAs are required to prepare their budget proposals and contribution to the Budget Speech, **by 31st August, 2021**. Due to the COVID-19 Pandemic, Consultative discussions on the FY2022 Budget will be limited to very few key Stakeholders in your sector to be held in the Conference Room of the Ministry of Finance between 14th and 1st October, 2021. In some cases, discussions will be held and facilitated via virtual Zoom meetings.

II. MEDIUM TERM MACRO-FISCAL FRAMEWORK: 2022 - 2024

5. The main objective of macroeconomic policy over the next three years (2022-2024) is to unlock the growth potential of the country through human capital development while reducing poverty.

6. Medium term prospects remain promising, with growth expected to average over 3.8 percent from 2022 – 2024. Economic recovery growth is forecast at 5.9 percent in 2022, driven by growth in mineral output. Growth excluding iron ore is forecast at 3.1 percent, driven also by the continued scaling up of public investment in infrastructure, diversification into value-added agriculture and fisheries, manufacturing combined with increased activities in the tourism and services sectors. Economic growth will drop to 4.4 percent and pick up slightly to 4.9 percent in 2023 and 2024 respectively, spurred by major economic activities and further expansion of iron ore production.

7. Inflation will decline to 12.0 percent in 2022 and further to 10.8 percent in 2023 and 9.8 percent in 2024. Over the medium term, the Bank of Sierra Leone will seek to build reserves, while allowing further exchange rate flexibility by limiting its intervention to smoothen exchange rate volatility.

8. The current account deficit (excluding grants) is forecast to slightly improve to 18.4 percent of GDP in 2022, from 19.0 percent in 2021. The growth in exports is expected to improve the trade balance and reduce the deficit to 16.7 percent of GDP in 2022.

9. Gross international reserves are projected to decrease from 4.3 months of imports in 2021 to 3.4 months of imports over the medium term. The exchange rate is expected to remain stable during the next three years as export earnings and foreign direct investment increase.

10. Over the medium term, Government will continue to implement the Revenue Mobilization Strategy to improve on domestic revenue mobilization. Domestic revenue is therefore projected at 14.1 percent of GDP in 2021 and is forecast to increase slightly to 14.2 percent by 2022. The implementation of the Public Financial Management Act 2016 is expected to enhance the efficiency of spending, support medium-term budget planning and execution, and continue to consolidate the cash resources of various Ministries, Departments and Agencies under the Treasury Single Account system.

The Table below summarizes the key macroeconomic projections for the medium-term, 2021 - 2024.

Indicator	2021	2022	2023	2024
(Annual percentage change, unless otherwise stated)				
Real GDP growth	3.2	5.9	4.4	4.9
Real non-iron GDP growth	2.6	3.1	4.4	4.9
Consumer Prices (end of period)	13.9	12.0	10.8	9.8
Indicator	2021	2022	2023	2024
Exports of goods	63.9	14.6	17.2	11.6
Imports of goods	6.9	3.2	2.5	3.5
Broad Money	7.6	1.4	11.5	11.8
Reserve Money	14.0	6.6	11.5	11.8
(Percentage of GDP)				
Current account balance (incl.grants)	(15.6)	(15.9)	(13.6)	(12.4)
Current account balance (excl grants)	(19.0)	(18.4)	(16.6)	(15.4)
External public debt (incl to IMF)	51.1	51.6	50.9	48.9
Domestic revenue	14.1	14.2	14.3	14.7
Expenditure and net lending				
23.1		21.5	20.8	20.3
Grants	4.5	4.1	4.4	4.5
Overall balance (incl grant)	(3.8)	(2.8)	(2.1)	(1.1)
Overall balance (excl grant)	(8.3)	(6.9)	(6.5)	(5.6)
Domestic primary balance	(2.1)	0.3	1.0	1.8
Gross International Reserves	4.3	3.4	2.9	2.5

MDA Revenue Projections

11. MDAs are requested to provide a comprehensive list of all current and prospective revenue streams and actual revenue collected in the last two years, as well as medium term revenue projections, including deposits on the sale of contract bid documents. In addition, all balances in Bank Accounts must be reported when submitting revenue proposals.

12. All MDAs are also required to submit tax and non-tax proposals, including those for changes in the rates of fees, licenses, etc. for discussion during budget hearings.

13. Pursuant to Finance Act 2020, MDAs are also requested to budget for the payment of all taxes, duties and fees as they shall be liable to pay all taxes, fees and import duties on their imports.

14. ***Report on tax expenditure:***

MDAs are expected to provide in their Budget proposal for 2022 a report on tax expenditure covering duty waivers by category and corporate income tax waived for mining companies which is also part of the European Union and World Bank triggers.

III PROJECTED RESOURCE ENVELOPE FOR FY2022

15. Total Revenue and Grants are projected to amount to Le10.1 trillion (18.7 percent of GDP) in FY2022. Domestic Revenue is projected at Le7.6 trillion (14.2 percent of GDP) in FY2022 from an estimated Le6.6 trillion (14.1 percent of GDP) in 2021.

16. Total expenditure and net lending is projected at Le11.6 trillion (21.5 percent of GDP) in FY2022 from an estimated Le10.9 trillion (23.1 percent of GDP) in 2021. Of the total expenditure and net lending, Goods and Services are projected at Le 1.3 trillion, whilst Subsidies and Transfers are projected at Le1.4 trillion. The attached Recurrent Expenditure Ceilings in Annex I are based on the projected expenditure for Goods and Services, Subsidies and Transfers.

IV. BUDGET STRATEGY AND PRIORITIES FOR FY2022

17. The Fiscal Year 2022 MTEF budget will be the fourth year of implementation of the Fiscal Strategy Statement (FSS) 2022 - 2024 which is anchored on the Medium-Term National Development Plan. To support the attainment of the outcomes in the Fiscal Strategy Statement 2022 - 2024, priority will be given to the following:

- i) completion of ongoing projects in the Fiscal Strategy Statement 2022 - 2024. All MDAs are therefore advised not to submit budget estimates for new projects or programmes not approved by the relevant authorities and not in the FSS 2022 - 2024;
- ii) it is also imperative that MDAs make provision for all operational activities including all the subsidies in the Social and Economic Sectors in their budget estimates.
- iii) make adequate provision for the clearance of arrears on Goods and Services and supply contracts.

V. PUBLIC FINANCIAL MANAGEMENT REFORMS

18. Over the last years, efforts have been made to improve on our public financial management systems. These reforms are expected to play an important role in ensuring budget credibility, value for money and probity in the use of public funds to ensure improved public service delivery.

The quality of public financial management would be strengthened to improve aggregate fiscal discipline, strategic allocation of resources and efficient public service delivery. The budget formulation process is being strengthened to ensure the timely preparation of the Government Budget and its transmittal to Parliament.

19. ***Migration to 2014 GFS and Finalization of the Chart of Account:***

To support the smooth implementation of FY2022 Budget, the Ministry of Finance is currently working on migrating from the 1986 Government Finance Statistics (GFS) to 2014 GFS in order to ensure effective public sector financial reporting with International Standards. The Ministry has upgraded the old Chart of Account from 27 digits to 34 digits which is in line with the current National Development Plan and the FSS 2022– 2024. The addition (34 digits) is reflective of the 2014 GFS and MDAs Budget Committees are encouraged to liaise with the Ministry of Finance to learn the new Chart of Accounts for the preparation of their FY2022 budget.

20. ***Automation of the budget execution process:***

To support the effective implementation of the budget, the Ministry of Finance in collaboration with the Directorate of Science, Technology and Innovation (DSTI) have developed technological software to automate the budget execution process. The Electronic Public Expenditure Tracking Survey (PETS) Forms I have been developed and rolled-out to other Ministries. The Ministry of Finance and the Ministry Basic and Senior Secondary Education have been using the system to process payments. The DSTI and MoF are currently working closely to ensure more Ministries utilise the system to request and process payments. In that regard, demonstration and further training on the use of the Application are planned.

In FY2022, the Ministry of Finance will only process payments for Ministries using the automated PET Form system.

21. ***Integrated Financial Management Information System (IFMIS) roll-out:***

Government is in the process of upgrading the current IFMIS software to a higher version (Version 7), which is web-based version, to be rolled out to all MDAs in 2022. Therefore, MDAs are advised to improve on their Information, Communication and Technology (ICT) infrastructure to support Internet connectivity to enable effective utilization of the new IFMIS software. The Ministry of Finance plans to use the upgraded IFMIS to prepare the FY2022 Budget.

VI PROCUREMENT PROCESSES AND PROCEDURE EXECUTION

22. **Procurement Planning and Approval**

As required in the Public Procurement Act 2016, Section 29 Subsection 5 states thus:- “In accordance with the budget preparation procedures issued by the Ministry, all procuring entities shall submit their annual procurement plans for the coming financial year to the

Ministry and the Ministry responsible for local government (for local councils) for review and approval.” In the submission of Budgets, following this budget call circular, all procuring entities should submit their procurement plans in line with the above provision for review and approval.

In addition, the current status of all contracts should also be submitted; including payments that have been made and outstanding obligations relating to each contract.

23. *Development of e-Procurement System:*

As part of the World Bank budget support triggers agreed for, Government should move to an e-procurement system that would improve on transparency in procurement process across Government. In that regard, the National Public Procurement Authority (NPPA) should include as part of their budget submission the design and implementation of a suitable e-procurement platform from 2021 onwards

VII. GUIDELINES FOR SUBMISSION OF FY2022 BUDGET PROPOSALS AND DRAFT ESTIMATES

24. Using the above framework and fiscal projections for FY2022 - 2024, MDAs are strongly advised to prepare their respective budget estimates using the budget costing template as shown in Annex 2 to this Circular. Resource allocation in the FY2022 budget will focus on programmes to be completed under the Sierra Leone’s Medium-Term Development Plan and the FSS 2022 - 2024 as well as the core functions of MDAs. As in previous years, the preparation of MDA budget proposals **should start** with the development of the Strategic Plan for the MDA. To help the Ministry of Finance to understand and better rationalize the operational costs of MDAs, ceilings for recurrent expenditures will not be given to MDAs for the FY2022 budget. Hence, the final numbers will be determined based on resource envelop, scope and activities of MDAs Statutory Mandate and outcome from stakeholder’s consultative discussions.

25. In this regard, MDAs are strongly advised NOT to budget for new projects without the approval of the Ministry of Planning and Economic Development. All new projects will have to be formulated within the framework of the National Development Plan. Hence, there must be clear consistency among the FSS 2022 - 2024 programmes/policies/projects, the MDA Strategic Plan, and the MDA Budget Proposal or Estimate. The **final budget ceilings** and decisions on reallocation of resources would be agreed upon following conclusions from the consultative budget discussions to be held in September.

26. As already commenced in 2018, resource allocation and subsequent release of funds to MDAs in 2022 would be **performance based**. This implies that the access to funds from the Consolidated Revenue Fund (CRF) would be based on the progress made by MDAs in implementing triggers/benchmarks agreed between Government and its development partners under various frameworks, including the Country Policy and Institutional Assessment (CPIA), the Multi-Donor Budget Support Performance Assessment Framework (MDBS_PAF), and the

IMF Structural Benchmarks. MDAs are therefore strongly encouraged to refer to the CPIA technical notes already circulated, and other performance related programmes.

27. It is worth noting that improvements in CPIA ratings will increase the amount of resources allocated to Sierra Leone by the multilateral financial institutions. This in turn will translate into higher budgetary allocations to MDAs.

Technical support for Budget Preparation within MDAs

28. As usual, all Vote Controllers **are expected to convene meetings** of their Budget Committees to undertake the initial preparation of their budget estimates. The full participation of the budget committees in compiling the draft budget estimates for FY2022 and MTEF Strategic Plans for 2022-2024 is strongly encouraged. Copies of the **Minutes** of all such meetings should be sent as an Annex to your budget submissions for FY2022. To strengthen the process, the Ministry of Finance has posted Economists and Budget Officers to assist MDAs in preparing their budget estimates.

29. Upon completion of the Committees' work, the draft Budget Estimates must be submitted to the **supervising Minister or Head of Agency for endorsement and approval** and the same submitted to the Ministry of Finance against the stipulated deadline, which is **31st August 2021**. This should be submitted alongside draft procurement plans and disbursement forecasts developed in accordance with guidelines issued by the National Public Procurement Authority. It should be noted that the costing of the procurement plan must be consistent with the overall final budget estimates of the MDA to improve on budget credibility in 2022.

Recurrent Expenditure Projections

30. In preparing estimates for recurrent expenditures, all MDAs must:

- i) Include outstanding commitments on all existing contracts and supplies. These must be **adequately provided for prior to projecting new obligations**; and
- ii) not enter into contracts denominated in foreign currencies. A standardized template for costing is attached as Annex 2 to this Circular. However, MDAs are advised to obtain the electronic copy of the standardized costing templates from the Budget Bureau. The Annexes would later be uploaded in the MoF website (www.mof.gov.sl) by first week of August for ease of access.

31. To address the huge arrears accumulated for Subscriptions to International Organizations, MDAs are encouraged to negotiate payment plans on outstanding arrears with their respective Organizations and submit same to MoF for consideration. These do not form part of your budget ceilings.

32. The attached Check List (Annex 4) must also be completed when submitting proposals.

VII. HUMAN RESOURCE MANAGEMENT AND PAYROLL REFORMS

33. Over the years, uncertainties in the number of public sector workers, including in-year salary review and recruitment requests that do not take into account of the budgetary implications are a major source of unpredictability in budget management. In light of this, the Government has made progress towards the establishment of the Wages and Compensation Commission to address the major challenges in the wage bill.

34. To improve on the management of the payroll process, steps have been taken to align the manpower planning process and the budget development process.

35. MDAs are also required to properly budget for all new recruitment in a phased approach from 2022 to 2023 and to submit all information on retirements, promotions, transfers, death etc.

36. All MDAs including sub-vented agencies are expected to follow the standard procedures for requesting payroll changes. In particular, the standard procedure for requesting approval for new recruitment must be adhered to. As a reminder, before recruiting new staff, MDAs should write to the Ministry of Finance in order to seek financial approval for these positions, and recruitment should only begin after the approval is received. If MDAs do not follow this procedure, no retroactive payments will be made to staff that are recruited. Sub-vented Agencies are also advised to ensure that all recruitment and promotion requests submitted are to be guided by a Management and Functional Review that would have been conducted by the Public Sector Reform Unit (PSRU).

37. A number of steps are being taken to improve on the quality and integrity of the existing payroll data hence the Ministry of Finance has taken a policy decision that all staff paid from the central payroll must have a valid NASSIT and NCRA numbers, valid BBANS as well as a Date of Birth that is consistent with that which is embedded in an employee's NASSIT Number and NCRA records.

Personnel Costs

38. The Payroll Estimates for FY2022 and beyond will be computed on the basis of the submissions made in the wage bill budget templates. These estimates will be submitted to each MDA for review. Each MDA will then resubmit following any amendments and/or corrections.

39. In collaboration with HRMO, MDAs must also include in the wage bill budget templates information on retirements – those who proceeded on retirement during the year or are expected to retire by 31st December 2022, including abandonment of posts. Unfortunate occurrences of deaths must also be reported. This is part of the cleaning up exercise of the payroll.

Teacher Payroll

40. The teacher payroll will continue to receive Government's attention. To this end, the Teaching Service Commission has been working to manage the recruitment, postings and training of teachers countrywide.

41. The Ministry will continue to implement its policy of ensuring all recruited teachers are paid directly into their bank accounts as full automation for all categories of teachers in the payroll have been done. It is very important of ensure continuity of educational activities at school. The retirement, replacement and recruitment of teachers will be aligned with the academic year in line with the Policy that has been approved by Cabinet. All the teachers who attain the age of retirement before end of July will be retained until 31st of July. The teachers attaining retirement age during August will be retired on 31st August. New teachers will be recruited by end August and will assume their duties on 1st September. The retirement list will be prepared by Teaching Service Commission (TSC) and Accountant General's Department (AGD) by end of January to provide ample time for smooth retirement processing. Emergency replacement (e.g. in case of death, resignation, abandonments) will be allowed to ensure availability of teachers in the classrooms.

42. The overall objective of the pay reform is to have an established pay policy as well as to facilitate the creation of a satisfying and rewarding work environment, which in turn would make it possible for public service employees to work in a productive and efficient manner.

VIII. PUBLIC INVESTMENT PROGRAMME (PIP)

43. Government's objective is to ensure that the preparation and execution of the public investment programme is enhanced in order to ensure that selected projects are not only consistent with the Medium-Term National Development Plan and the FSS 2022 - 2024 but also technically feasible, financially and economically viable. MDAs should therefore work with the Ministry of Planning and Economic Development to ensure prior prefeasibility studies are undertaken and reasonable costing of the project are obtained and submitted.

44. To strengthen implementation of capital expenditure, the Ministry of Planning and Economic Development (MoPED) will issue policy guidelines and frameworks on the management of the Public Investment Programme (PIP) spelling out clear roles and responsibilities of key institutions in relation to project identification, design, appraisal, implementation, monitoring and evaluation.

45. For 2022, development expenditure projection for projects and programmes will be determined on the basis of:

- projects and programmes alignment to the aspirations of the Medium-Term National Development Plan with emphasis on human capital development and economic diversification;
- rationalize ongoing projects and programmes in tandem with Government broad policy objectives and the availability of funds;
- project and programmes that are critical to the statutory functioning of the Ministry, Department or Agency with official approval; and
- reference made to the previous year allocation of the domestic capital, especially for ongoing projects.
- Projects must also meet the following conditions: (i) clear objective with expected start and end date (ii) contains reasonable estimates; (iii) clear inputs, outputs and indicators as defined in the attached Project Profile.

46. Where feasibility studies, needs assessments, option analysis etc. have not yet been conducted, the relevant MDA should apply for funding from the Project Preparatory Fund (PPF) in their FY2022 Budget proposal after submitting a clear Concept Note (CN) or Project Proposal.

47. As the Government increasingly engages the private sector to help deliver aspects of Public Investment Programmes, Public Private Partnerships (PPPs) will emerge as well as related fiscal implications. These fiscal implications should be incorporated in the budget estimates. PPPs will continue to be driven and owned by the relevant MDAs but must be developed and transacted with guidance from the PPP Unit in line with the PPP Act 2014.

48. In outlining the total cost of a PPP project, MDAs should estimate the total potential private sector contribution and indicate in totality the potential government obligations, including feasibility studies, needs assessments, resettlements cost, compensation payments, transaction/advisory cost, equity investments and the associated recurrent costs (e.g. PIU costs).

49. To enhance the delivery of existing projects and consider new project proposals, the new Project Profile has been revised to capture vital project information with the aim of simplifying the PIP process. This form must be completed in FULL and SIGNED by the relevant authorities. Failure to comply with this will LEAD to your project not to be considered in the PIP for the FY 2022 and National Budget.

- i. Annex A - Project Profile Questionnaire/Template: This must be completed for ALL projects. New as well as ongoing

50. All MDAs with ongoing project(s) should submit a copy of the original project(s) document together with a comprehensive status report on the implementation as at end June 2021.

51. *Institutional Capacity Building*

To improve on budget planning, execution and monitoring in key MDAs including the Ministries of Agriculture, Education, Health, Water Resources, Social Welfare and Youths should submit in addition to their project costs a budget line for building capabilities in their MDAs in the FY2021 Budget. To improve on coordination in building human capacity efforts, the Human Resource Management Office should approve all Undergraduate, Masters and PHD Degree Courses before payments are made out of the Consolidated Revenue Fund (CRF).

X. INCLUSION OF DONOR FUNDED PROGRAMMES AND ACTIVITIES

52. All MDAs with on-going project(s) should submit a **copy of the original project(s) document** together with a **comprehensive progress status report** on project implementation as at end July 2020. The policy objective(s), activities, estimated costs, duration and expected outcomes of such projects should be made clear and incorporated in the Strategic Plan. **MDAs should ensure that donors comply with and complete the Development Assistant Database (DAD)** managed by the Ministry of Planning and Economic Development. Further to this, MoPED has developed a Mutual Accountability Framework (and a dashboard system) between Government and Development Partners to monitor progress on the implementation of programmes and projects. MDAs implementing donor funded projects should therefore liaise with MoPED on the use of this framework.

53. Furthermore, MDAs should also request comprehensive details from NGOs operating in their sector(s) and integrate these activities within their respective plans and budget submissions. Copies of NGO submissions should be submitted with budget proposals.

XI. NEXT STEPS IN BUDGET PREPARATION PROCESS

54. In preparing Budget Estimates, all MDAs are strongly encouraged to:

- Adhere to the requirements of the Public Financial Management Act 2016.
- Adhere to the requirements of the Public Procurement Act 2016 (including amendments in the Finance Act 2018, 2019 and 2020), especially for the preparation of procurement plans (including disbursement plans) and the Public Private Partnership (PPP) Act of 2014 for the preparation of projects under PPP arrangements
- **Prepare comprehensive revenue and expenditure estimates** including all donor and NGO-supported programmes and projects.
- **Prepare detailed Strategic Plans** (Annex 2) with clear policy objectives, activities, output/outcomes, key performance indicators and timelines aligned to the respective

Clusters in the ‘National Development Plan’. Strategic Plans should be costed and provided for within the indicative resource ceilings (Electronic copies of templates are available at the Budget Bureau).

- Ensure the widest participation of all stakeholders, including NGOs, CSOs, and internal budget committees.
- Ensure that budget proposals and formats are consistent with the IFMIS 34-digit Chart of Accounts
- **MDAs are encouraged to submit their contribution to the Budget and Statement of Economic and Financial Policies for FY 2021 on or before 14th September, 2020.**

XII. OTHER ADMINISTRATIVE DETAILS - ORGANISATION AND TIMELINES FOR THE FY2021 BUDGET PREPARATION PROCESS

Deadline for Submission of Draft Estimates and Proposals

55. In order to comply with the requirements of the Public Financial Management Act 2016, the **deadline for the submission of Budget Proposals**, including **Strategic Plans**, updated **Procurement Plans** (including quarterly Disbursement Plans) by all MDAs to the Financial Secretary is **31st August 2021**.

All submissions in relation to **Annexes 2, 3 and 4** should be addressed to the Financial Secretary for the **Attention of the Director of Budget**, whilst submissions in relation to **Annex 6 and a copy of Annex 3** should be addressed to the Development Secretary, Ministry of Planning and Economic Development and **Director of Budget**.

Policy Hearings and Participatory Budget Discussions

56. These discussions, for only selected key stakeholders due to the current COVID-19 Pandemic, will be held in the first-floor conference room of the Ministry of Finance from **14th – 1st October, 2021**

57. Please also note that Annexes 2, 3 and 6 referred to in this Circular are to be obtained in **electronic version** from the **Budget Bureau on the Ground Floor of the Treasury Building, Ministry of Finance** for ease of completion.

58. Finally, we anticipate the cooperation of all MDAs for completion of the budget process in line with the requirements of the Law.

Sahr L. Jusu

FINANCIAL SECRETARY

Ministry of Finance, Treasury Building

George Street

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Annexes

1. Recurrent Expenditure Ceilings (Copy attached therein);
2. Strategic Plans Template (Electronic copy to be obtained from the Budget Bureau);
3. Customized Budget Costing Template (Electronic copy to be obtained from the Budget Bureau);
4. Budget Submission Checklist
5. National Public Investment Policy and Templates (Copy attached therein);
6. Chart of Accounts and National Development Plan Activity Codes for MDAs (Electronic copy to be obtained from the Budget Bureau);
7. FY2022 Budget Calendar;