

**MINISTER OF FINANCE**



**CALL CIRCULAR**

**No 1 Dated: February 20, 2009**

**DRAFT ESTIMATES OF REVENUE AND  
EXPENDITURE OF MINISTRIES AND DEPARTMENTS  
INCLUDING THE  
INCOME AND EXPENDITURE  
OF STATUTORY BOARDS  
AND SIMILAR BODIES  
AND OF  
THE TOBAGO HOUSE OF ASSEMBLY**

**FOR THE FINANCIAL YEAR  
2010**

**MINISTER OF FINANCE**

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The Minister of Finance has issued this Circular to comply with her responsibility under Section 113(1) of the Constitution, that is:

“113. (1) The Minister responsible for finance shall cause to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year estimates of the revenues and expenditure of Trinidad and Tobago for that year.”

Officers responsible for the preparation of the draft Estimates should also familiarize themselves with the following:

- i. Parts III and IV of the Financial Regulations 1965
- ii. Part II of the Financial Instructions 1965

**F: Bud: 1/1/3**

**Minister of Finance Circular No: 1 dated February 20, 2009**

**FROM:** MINISTER OF FINANCE

**TO:** ALL MINISTERS, PERMANENT SECRETARIES, HEADS  
OF DEPARTMENTS AND THE CHIEF ADMINISTRATOR,  
TOBAGO HOUSE OF ASSEMBLY

**SUBJECT:**

**DRAFT ESTIMATES OF REVENUE AND EXPENDITURE OF  
MINISTRIES AND DEPARTMENTS, INCLUDING THE INCOME  
AND EXPENDITURE OF STATUTORY BOARDS AND SIMILAR  
BODIES AND OF THE TOBAGO HOUSE OF ASSEMBLY FOR  
FINANCIAL YEAR 2010**

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2010. The preparation of these estimates should take cognizance of government's vision of transforming Trinidad and Tobago into a developed country by 2020.
2. The Ministry of Finance continues to have overall responsibility for the Budget, inclusive of the preparation of the Capital Budget.
3. Ministries and Departments are required to submit their draft estimates of Expenditure for the financial year 2010 to the Ministry of Finance by **April 30, 2009**. The draft estimates of Revenue should also be submitted to the Ministry of Finance by **the said date**.
4. Instructions to the companies, which Government owns entirely or in which it has a major shareholding, will be issued by means of a letter signed by the Minister of Finance or the appropriate Minister.
5. The Government is committed in the medium to long term to a change of the budgetary system from its current line item format to Output Budgeting, which incorporates a presentation identifying specific outputs to be delivered, for example, kilometers of road paved, at specific costs. In this system Permanent Secretaries, Heads of Departments and the Chief Administrator of the Tobago House of Assembly would be held accountable for the delivery of outputs which can be defined in terms of quantity, quality, costs, location and timeliness.

6. In furtherance of the preparatory work for this transition, Ministries and Departments are expected to continue to prepare corporate and business plans to perfect the required skills in preparation for the submission of these documents along with the normal line item format of the Estimates of Expenditure, when instructed. This will provide additional opportunities for the building of capacity for the execution of the systemic change.

7. For fiscal year 2010, Ministries are required to submit their Estimates of Revenue and Expenditure in the normal line item format.

**8. Submissions must take cognition of the downward structural shift in Government Revenue consequent upon the steep decline in energy and petrochemical prices.**

9. The 2010 Budget must be circumscribed by the following documents:

- a. Vision 2020: Draft National Strategic Plan;
- b. The Strategic Plan of each Ministry, Department or Agency; and/or
- c. A Customer Service Delivery Plan

10. The following appendices also provide more detailed instructions for the preparation of the draft estimates:

- Appendix A - Strategic Plans and Objectives**
- Appendix B - Revenue (including Capital Receipts)**
- Appendix C - Recurrent Expenditure – Ministries and Departments**
- Appendix D - Recurrent Expenditure - Statutory Boards and Similar Bodies and of the Tobago House of Assembly**
- Appendix E - Capital Expenditure Programme**
- Appendix F - Directory of Services – (Expenditure)**

11. For those Ministries/Departments, which are engaged in joint sectoral initiatives, the overall action plans for those initiatives should be submitted by the lead Ministries/Departments with an indication of the area of responsibility for each collaborating Ministry/Department. Collaborating Ministries/Departments should also submit their individual action plans for their areas of responsibility in the context of the broader sectoral initiative.

12. Your attention is also drawn to **Section 34 of the Financial Regulations**, which states:

- “Accounting officers shall carefully scrutinize all items of expenditure to ensure: -***
- (a) that services which are no longer essential are eliminated;***
  - (b) that all necessary services are provided at the lowest cost possible; and***
  - (c) that public funds are spent to the best advantage.”***

13. Under no circumstances should provision be made in the draft estimates for unforeseen expenditure.
14. The first claims upon the 2010 Estimates are the commitments of the previous years. However, every effort should be made to liquidate these commitments from the current year's allocation.
15. Draft Estimates of Expenditure for Goods and Services must provide for the payment of Value Added Tax, where applicable.
16. Where receipts or payments are denominated in foreign currency, the following information must be provided:
  - (a) the type of foreign currency; and
  - (b) the rate of exchange used, i.e. the rate at the time of preparation of the draft estimates.
17. Where there are Divisions under a Head of Expenditure, it is essential to provide at the time of the submission of the draft estimates appropriate comments and recommendations from General Administration/Head Office as to the levels of allocations requested.
18. Permanent Secretaries/Heads of Departments should indicate in their covering memoranda that the draft estimates of all Divisions and Agencies under their control have been fully examined at the most senior level and that the recommendations reaching the Ministry of Finance have their full concurrence.
19. The opportunity is again taken to emphasize the great importance that the Public Sector must attach to these draft estimates. Strict adherence to the instructions contained in this Circular is therefore required, and divergence must be pursued with the Ministry of Finance, in writing, prior to the submission of your draft estimates.

**Minister of Finance**

## STRATEGIC PLANS AND OBJECTIVES

1. In drawing up your strategic objectives, please be guided by Government's Policy Agenda, your internal plans, programmes and projects and the following public service initiatives, which have been flagged as priority:

- (a) **Continuous Improvement/Re-engineering** – examination of your core functions and determination of whether your agency should continue to carry out those functions, whether certain functions should be privatized, outsourced, etc., and review of the agency's service delivery processes to ensure efficiency and effectiveness.
- (b) **The Development of Human Resources Plans** – Ministries/Agencies are asked to clearly identify their training needs, bearing in mind their strategic objectives. Copies of the training plan are required to support all training requests.
- (c) **Information Management Strategies** – Ministries/Agencies are asked to be mindful of the impact of the following on their information management systems:
  - (i) the Human Resource Information System;
  - (ii) the National ICT Plan (fast forward);
  - (iii) the Freedom of Information Act;
  - (iv) the Requirements for annual reporting to Parliament; and
  - (v) the Directory of Government Services.

2. Ministries/Agencies should as a matter of urgency review their information management systems and develop strategies and implementation plans for the upgrading of these systems. Specific attention should be paid to the Information Technology requirements necessary to support an effective information management system.

3. Ministries and Departments which are involved in activities related to HIV/AIDS Prevention and Control should liaise with the National Aids Coordinating Committee, Office of the Prime Minister in developing and planning these activities.

4. Permanent Secretaries, Heads of Departments, Administrators and Senior Managers are advised to use their Strategic Review, Strategic Plans, Operational Plans or Actions Plans, Corporate and Business Plans to give their budgetary activities greater focus and rationale.

5. **All Ministries/Agencies are asked to submit a list of their strategic objectives and action plans.** An implementation strategy or plan must also be submitted to support all budgetary requests for new initiatives, programmes and projects.



**REVENUE (INCLUDING CAPITAL RECEIPTS)**

1. The Ministry of Finance wishes to emphasize that it is important for Permanent Secretaries and Heads of Departments to pay close attention to the preparation and submission of the draft estimates of Revenue. Accordingly, the instructions outlined in the following paragraphs must be strictly adhered to.

2. The responsibility for preparing the draft estimates of Revenue with respect to those areas that fall under the Sixth Schedule to the Tobago House of Assembly, Act No. 40 of 1996, and not covered by Section 41(i) of the said Act, rests with the Permanent Secretaries and Heads of Departments under whose control they fall.

3. Each Head of Revenue should be shown on a separate sheet in the form specified at **Appendix I**. The description of the Head, Sub-head, Item and Sub-item (where applicable) should be identical with those appearing in the Estimates for 2009, modified by such amendments as may have taken place during the course of the year. **Receivers of Revenue must have reconciled the Actual Revenue figures as at 30 September 2008 with the records of the Treasury.**

4. Estimates should be stated to the nearest dollar; be as realistic as possible; and based on the latest current information of actual collections and likely trends.

5. The **assumptions** on which the Revised Estimates for 2009 and the draft estimates for 2010 are based, must be clearly stated and supported by statistical data to facilitate analysis in the form specified at **Appendix II**. Where necessary, additional supporting documents must be provided. Full explanations must be given for the inclusion of new items and variations in the description of any items or sub-items.

6. The following must be forwarded to Cabinet by **April 17, 2009** and copied to the Ministry of Finance under confidential cover:-

- (a) proposals for increasing revenue from existing sources and for exploring new sources of revenue.
- (b) recommendations derived from an examination of **ineffective or inefficient revenue items** with a view to either abolishing or increasing their rates to economic levels, always bearing in mind any legal or statutory requirements or obligations which may apply. The financial implications of both options (i.e. abolition or rate increase) should be dealt with in the submission.

The Cabinet approved proposals should reach the Ministry of Finance not later than **April 30, 2009.**

7. It must be emphasized that the collection of arrears impacts on government's revenue. Accordingly, more intensive efforts must be applied to reduce the accumulation of **arrears of revenue**. Your draft estimates for 2010 must include a provision for such arrears that are likely to be collected during the course of the current financial year and during 2010. In this regard, a separate statement in the form specified at **Appendix III** is required.

8. Attention is drawn to the instructions that are contained in letters of appointment of **Receivers of Revenue**. Receivers are reminded of their duty to collect **all** revenues for which they are responsible. Therefore, measures must be taken to correct any deficiencies that may exist at the revenue collection agencies with a view to achieving the targets set out in the Revenue Estimates.

9. Five (5) copies of the draft estimates are to be submitted to the Ministry of Finance.

10. **Budget Supervisor, Revenue Section, Ministry of Finance** is responsible for the compilation of the Estimates of Revenue. All enquiries should be addressed to Mrs. Ann-Murry Jordan-Brown (Telephone No: 627 - 9700, Ext. 1143).0

**RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS**

1. Government's **overall fiscal policy** remains centered on achieving balanced budgets or small surpluses, setting aside windfall gains from energy-related taxes while gradually reducing the public sector debt.
2. Accordingly, the following instructions are issued for the preparation of the draft Recurrent Expenditure estimates for Ministries, Departments, Statutory Boards and Similar Bodies and the Tobago House of Assembly.

**Cabinet Approvals**

3. **The prior approval of Cabinet must be sought for all expenditure on new services and additional staff.** It must be emphasized that omissions are extremely difficult to correct after the deadline date for submission of the draft estimates.
4. It is the responsibility of Ministries/Departments and all Agencies to ensure that inclusions/exclusions based on Cabinet decisions are reflected in their draft estimates. Where decisions are taken after the submission of their draft estimates, Ministries/Departments and Agencies should immediately notify the Budget Division and include appropriate recommendations for the re-organization of their priorities.

**Provisions for Completed Capital Works**

5. In the preparation of the draft estimates of Recurrent Expenditure, provision must be made under the appropriate votes to meet all **recurrent expenditure expected to arise from Development Programme projects** to be completed and made operational in 2009 and 2010. For each project a separate submission should be made showing the estimated recurrent expenditure for 2010.

**Preparation of Summary of Expenditure Items**

6. Where there is more than one item under a Sub-head, the draft estimates must be summarized at the Sub-item level as indicated at **Appendix IV**.

**Explanations for Variances**

7. An explanation should be provided for any change proposed under a sub-item of expenditure. It should not be confined merely to the statement – “actual requirement” - but should provide adequate justification, setting out the principal reasons for any proposed variation from the provision for 2009.

**PERSONNEL EXPENDITURE****Monthly Paid Staff**

8. A Return of Personnel must be submitted as indicated at **Appendix VII** and summarized as at **Appendix VI**.

### **Daily Rated Employees**

9. A return of Daily-Rated Employees must be submitted as indicated at **Appendix IX** and summarized as at **Appendix VIII** showing the total permanent establishment as determined in accordance with Article 1.4.1 of the subsisting Collective Agreement. This return should also indicate the annual wage payable to the employees in each category.

10. Where other employment agreements for Daily Rated Employees are in force, the forms should be amended to reflect the effect of such agreements on the number of workers and levels of employment offered.

**11. Adequate provision must be made for the payment of allowances and other benefits due under the respective Collective Agreements and these must be shown separately under the **Sub-item 30 Allowances – Daily-Rated Workers.****

12. A comprehensive statement, reflecting details of Daily-Rated Employees to be separated in 2009 and those expected to retire in 2010 and 2011, must be provided.

### **Overtime**

13. No provision should be made for overtime except where the Ministries, Departments, Boards or Agencies are required to function outside the normal working hours.

14. Provisions for overtime expenditure for Monthly Paid Staff and Daily-Rated Workers must be shown **separately under Sub-item 03 – Overtime - Monthly Paid Officers, and Sub-item 29 – Overtime – Daily-Rated Workers, respectively.**

15. No provision should be made to meet overtime payment for maintenance and other works done by Ministry of Works and Transport personnel on behalf of other Ministries. Such payment would be effected by the Ministry of Works and Transport only. Wherever Ministries and Departments anticipate that the staff of the Ministry of Works and Transport will be utilized to undertake overtime work during the 2010 fiscal year, the estimated cost should be submitted to the Ministry of Works and Transport for inclusion in its Estimates of Expenditure.

### **Employer's Contribution to N.I.S.**

16. Provision must be made for the appropriate contribution rates in accordance with the amendment to the National Insurance Act Chapter 32:01.

### **GOODS AND SERVICES**

17. Full details in support of the Estimates for each sub-item must be submitted in accordance with the format at **Appendices V and X.**

18. Where more than one type of activity is to be met from a Sub-item, these activities should be clearly identified and the estimated cost apportioned accordingly.

Example

*Sub-item 28, Other Contracted Services, should be itemized under the following: -*

- Scavenging
- Repairs to Roads and Bridges
- Management Contracts etc.

**Allocations for Utilities and House Rates**

19. Adequate provision must be made for water and sewerage rates and house rates in respect of premises owned by the State and occupied by any of its Agencies. Provision must also be made to meet arrears and current payments for electricity and telephone services.

**MINOR EQUIPMENT PURCHASES**

20. Requests for purchases of minor equipment should be supported by adequate justification, viz.:

- a) the purpose for which they are required;
- b) the estimated life span of the equipment;
- c) the period of training necessary for stated numbers of personnel in their use and maintenance; and
- d) the cost of any alternative method used in the absence of the equipment.

21. Each Division/Section must submit its requirements in order of priority as shown at **Appendix XII**. The Ministry/Department must then supply a statement showing the overall priority emanating from submissions of its Divisions/Sections.

22. Requests for computer equipment should be supported by the recommendation of the National Information and Communication Technology Centre (NICT Centre).

**CURRENT TRANSFERS AND SUBSIDIES**

23. Ministries and Departments are requested to review their expenditure under the Sub-head - Current Transfers and Subsidies - with a view to reducing and/or, in some instances, eliminating such transfer payments.

24. Requests for allocations to Non-Profit Institutions must be accompanied by audited accounts for 2008, Revised Projections for 2009 and justification for the allocation requested in respect of 2010. In the absence of audited accounts, unaudited accounts must be submitted with an explanation.

25. Where increased allocations are being recommended for Organizations and Institutions, the appropriate Cabinet approval for the increase must be stated. **No increase in subventions would be entertained without reference to the appropriate Cabinet Minute.** For existing allocations, you are also required to specify the types of contributions that are to be made to the Organizations and Institutions, e.g., contribution to the regular budget, yearly subscription, arrears and whether payments are made quarterly, semi-annually, or annually.

### **DIRECT CHARGES**

26. In order to ensure compliance with the requirements of sub-section 113(2) of the Constitution, Permanent Secretaries and Heads of Departments are requested to identify in their draft estimates any sums of expenditure charged upon the Consolidated Fund by way of the Constitution or any Act so that they may be excluded from the 2010 Appropriation Bill. One such example would be a request for the payment of pensions to former members of the Defence Force in keeping with the provisions of Section 243 of the Defence Force Act, Chap. 14:01

### **REVOTES**

27. Special care must be taken to ensure that provisions are made in the draft estimates for any necessary revotes of expenditure of a non-recurring nature. However, if provision was made in 2009 or a previous year for machinery, equipment, etc. and a delivery date beyond 30 September 2010 has been given, a token provision only should be included.

### **GENERAL**

28. The Draft Estimates of Expenditure for 2010, together with projections for 2011 and 2012, should be prepared in accordance with the format and classification as detailed at **Appendices IV – IX, XI and XII. Three (3) printed copies and a 3.5 inch formatted diskette with the information must be provided.** Also attached is a 3.5 inch diskette with the details of the Establishment for the 2009 fiscal year. The information should be updated to reflect any changes which have been authorized by Cabinet. These changes, whether inclusions or exclusions, should be highlighted in red.

**RECURRENT EXPENDITURE - STATUTORY BOARDS AND SIMILAR BODIES  
AND THE TOBAGO HOUSE OF ASSEMBLY**

1. The draft estimates of Income and Recurrent Expenditure for the financial year 2010, together with projections for 2011 and 2012, should be prepared in accordance with the format and classification as detailed at **Appendices IV - XV** and submitted to the Ministries with responsibility for the respective Boards/Agencies. They should be prepared and submitted in sufficient time to permit the Ministries to forward same to the Ministry of Finance **not later than April 30, 2009.**

**EXPENDITURE**

2. The instructions as at **Appendix C** must be followed in the preparation of the Expenditure Estimates.

3. **The appropriate Ministry should examine the draft estimates of each Board/Agency and forward them to the Budget Division, Ministry of Finance, with comments of the Accounting Officer.**

4. The draft estimates of each Statutory Board/Agency must be accompanied by a statement to the effect that the Board of Management has approved the draft estimates submitted.

5. A copy of the audited financial statement for the financial year ended within the period January 01, 2008 to December 31, 2008 must accompany the draft estimates. In the absence of audited accounts, unaudited accounts must be submitted together with an explanation for the non-submission of audited accounts.

6. Each Statutory Board/Agency must also submit a certified statement of its bank balances as at the end of the above-mentioned financial year together with a supporting reconciliation statement thereof.

7. **Failure to provide the information required at 5 and 6 above would result in the budgetary allocation to the Statutory Authority being contained at the 2009 level or lower.**

**INCOME**

8. Income from different sources should be itemized to allow for a proper description of such sources, and should be stated to the nearest dollar.

9. Estimates should be based on the latest current information, actual collections and projected trends.

10. Income for 2010 should include arrears of income likely to be collected. **The collection of arrears of income must be diligently pursued. Failure to do so may result in increased deficits, which the Ministry of Finance will not fund.**

11. Statutory Boards/Agencies should also urgently explore every possibility for increasing their income and should submit proposals under confidential cover by April 03, 2009 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 17, 2009.

**12. Two (2) printed copies of the draft estimates and a 3.5 inch formatted diskette with the information must be submitted to the Ministry of Finance.**



## CAPITAL EXPENDITURE PROGRAMME

### General

1. Ministries/Departments should ensure that their total requests for funds are contained within the level of the projections of expenditure on projects that are ongoing and new projects for implementation for which approval has been obtained from the Ministry of Finance or Cabinet. **Submissions should be constrained by Ministries' and Departments' implementation capacity.**
2. Detailed proposals for capital works **to be executed in 2010** by Ministries/Departments of Government (**including** Statutory Boards and Similar Bodies and the Tobago House of Assembly) are to be submitted to the **Project Planning and Reconstruction Division, Ministry of Finance not later than April 30, 2009.**
3. The Ministry of Finance will be responsible for the review of all these proposals before making a submission to Cabinet on the size and composition of the 2010 Public Sector Investment Programme (PSIP). The decision of Cabinet on this submission will be the basis upon which the 2010 Development Programme is finalized for approval by Parliament.
4. Submissions will also be considered for requests for resources under the Infrastructure Development Fund (IDF). These submissions should be made to the Ministry of Finance, which will be responsible for the allocation and administration of the IDF, and copied to the Project Planning and Reconstruction Division, Ministry of Finance.
5. For inclusion in the IDF Budget, projects must be approved by Cabinet and programmed for execution by a Special Purpose State Enterprise (SPSE). Projects already under execution by SPSE's will continue to be financed under the Fund. Operational guidelines for the IDF are contained in Comptroller of Accounts Circular No.12 dated November 9, 2005.
6. The information required for the analysis of the investment proposals is set out in the following paragraphs. It is extremely important that Ministries/Departments provide this information in the required format, as this will assist the Ministry of Finance in finalizing its recommendations.

### Allocation of Funds

7. With respect to the appropriation of funds for projects to be executed in 2010, the following order of priority will apply:
  - (a) commitments arising from activities completed prior to 2010;
  - (b) projects for which funding is available from international lending agencies (including counterpart funding requirements);
  - (c) capital projects funded entirely by the Government of Trinidad and Tobago for which contracts have been awarded, tenders have been received or tenders have been invited;

- (d) continuing projects in which all the preliminary activities prior to the start of physical construction (e.g. feasibility studies, pre-engineering and engineering designs, architectural designs, securing of sites, etc.) have been completed;
  - (e) pre-investment activities in respect of new projects.
8. A list ranking projects and programmes in order of priority must be submitted.
9. Additionally, in reviewing submissions for the inclusion of **new projects**, the Ministry of Finance will accord highest priority to those proposals that facilitate the upgrading of the national infrastructure to provide a platform for sustainable growth, individual and community development and the enhancement of social services.

## **Documentation of Investment Proposals**

### **Summary Information**

10. **Five (5) printed copies** of the draft Development Programme Estimates for 2010 should be submitted using the format that is shown at **Appendix XVI**, together with a 3.5 inch formatted diskette containing the required information in a spreadsheet format. Summary information should be submitted in respect of all projects proposed for inclusion in the Development Programme.

### **Continuing Projects**

11. Requests for funding for each ongoing project should be presented in the format as at **Appendix XVII** and must include a schedule of payments due in 2010 for activities completed prior to October 1, 2008 or scheduled for completion in 2009. **Four (4) printed copies of each request together with a 3.5 inch formatted diskette are to be submitted.**

12. A comprehensive achievement report on the progress of each project as at March 31, 2009 should be submitted using the form at **Appendix XVIII**.

13. In cases where continuing projects have experienced delays in completion, Ministries/Executing Agencies must include an explanation for the delays with their submissions, with proposals for either rectifying problems encountered or terminating the project where deemed necessary.

### **New Projects**

14. Based on project ideas emanating from various sources, Ministries/Agencies are required to:

- (a) screen project ideas and select the most suitable ones for more detailed development;
- (i) prepare project documents for those projects proposed for funding; and
- (ii) submit the project documents to the Ministry of Finance for review and analysis.

15. In order to facilitate an assessment by the Ministry of Finance of the viability of new project proposals, three (3) copies of detailed submissions should be presented in accordance with the project documentation outline that is shown at **Appendix XIX**. In so doing, care must be exercised to specifically address the following issues:

- (a) problems or opportunities which the project addresses;
- (b) description of the scope of the project;
- (c) relevant alternative solutions identified and explored;
- (d) justification of the technical solution being proposed;
- (e) output of the project in terms of goods and services;
- (f) manpower requirements for the project and any foreseeable constraints;
- (g) description of the environmental impact (if any) together with details of mitigating measures being proposed;
- (h) full and reliable capital and recurrent cost estimates (with explanations of their derivation);
- (i) expected benefits (quantified as far as possible);
- (j) proposed implementation arrangements and time frames for project / programme completion;
- (k) status of project preparation.

16. **New projects should be presented in a log frame format** where such capability exists in the Ministry/Agency. Otherwise the outline that is shown at **Appendix XIX** should be followed.

17. Formal feasibility studies will be required for project proposals with an estimated initial capital cost that exceeds **Five Million Dollars (\$5Mn.)**. The results of the feasibility studies are **not** essential at the time of submission of the estimates of expenditure for inclusion in the Budget. However, this information should be submitted as soon as it becomes available in the future. Should consultants be required for the preparation of the studies, the Ministry of Finance is prepared to explore with individual Ministries/Departments, possible sources of financing for these costs.

18. The Ministry of Finance will work closely with Ministries/Agencies in screening proposals and developing the necessary pre-investment documentation for acceptable projects.

### **Additional Information - All projects**

19. Where architectural, engineering or other consultants have been engaged to provide services required for the development and execution of projects, such consultants should be called upon to supply the required cost estimates and implementation schedules.

20. In cases where multilateral financing arrangements are involved, full details of the progress made by respective Ministries/Executing Agencies in satisfying applicable conditions precedent to first disbursement should be provided. Action plans for fulfilling such conditions should also be presented with the relevant costs.

21. Where services are being provided by the Ministry of Works and Transport or some other Government Agency, such Ministry or Agency must be approached in time for the relevant information to be provided for inclusion in the draft estimates. You are also advised to seek an assurance from the Ministry of Works and Transport or relevant implementing agency that it has sufficient capacity to implement the works.

22. **Ministries/Executing Agencies are asked to note that the adequacy of the documentation presented will be a major consideration in the selection of the projects, which will comprise the 2010 Public Sector Investment Programme.**

### **Exclusion of Recurrent Items**

23. Efforts to ensure that the funds available for Capital Expenditure purposes are not diverted to funding recurrent activities will be intensified. In this connection, Ministries/Agencies are requested to ensure that in 2010, provision is made under the appropriate recurrent votes to finance all activities of a recurrent nature now funded from Development Programme Votes.

24. Where projects scheduled for completion in 2009 and 2010 will give rise to recurrent expenditure in 2010, the necessary steps should be taken by your Ministry/Department to have provision made for such expenditure included in the 2010 Recurrent Expenditure Estimates. (See Appendix C Paragraph 5).

### **Manpower Constraints**

25. Your submission should include a report on any manpower constraints that affect the ability of your Ministry/Department to properly formulate and implement projects.

## **REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2009**

26. A Review of the performance of the Public Sector Investment Programme (PSIP) in the 2009 fiscal year will be prepared by the Ministry of Finance and included as part of the 2010 PSIP to be submitted to Parliament.

27. Permanent Secretaries and Heads of Departments/Accounting Officers are therefore asked to submit four (4) copies of an Achievement Report on their ongoing projects as at June 30, 2009 using the format as at **Appendix XVIII**.

28. **This report must be submitted to the Permanent Secretary, Ministry of Finance by July 17, 2009.**

29. All enquiries pertaining to the preparation of both the estimates of Development Programme for 2010 and the Review of the 2009 Public Sector Investment Programme should be addressed to: **Mrs. Patricia Lee-Browne, Acting Director, Project Planning and Reconstruction Division, Ministry of Finance – (Telephone No. 627-9700 Extension 2039).**

**DIRECTORY OF SERVICES – (EXPENDITURE)**  
**(Contact persons for submission of draft Estimates of Expenditure)**

**SECTION 1 – (UNIT A-D)**

**Mrs. Betty Elliot, Acting Budget Supervisor (Telephone No: 627-9700, Ext 1119/1120)**

President  
 Auditor General  
 Judiciary  
 Industrial Court  
 Parliament  
 Service Commissions  
 Statutory Authorities Service Commission  
 Election and Boundaries Commission  
 Tax Appeal Board  
 Registration, Recognition and Certification Board  
 Public Service Appeal Board  
 Office of the Prime Minister  
 Tobago House of Assembly  
 Central Administrative Services, Tobago  
 Personnel Department  
 Ministry of Finance  
 Charges on Account of the Public Debt  
 Pensions and Gratuities  
 Ministry of National Security  
 Ministry of the Attorney General  
 Ministry of Legal Affairs  
 Ministry of Public Administration  
 Ministry of Information  
 Integrity Commission  
 Environmental Commission

**SECTION 2 – (UNIT E)**

**Mrs. Shirley Francis, Acting Budget Supervisor (Telephone No: 627-9700, Ext 1066/1067)**

Ministry of Public Utilities  
 Ministry of Local Government  
 Ministry of Works and Transport  
 Ministry of Planning, Housing and the Environment

**SECTION 3 - (UNIT F & G)**

**Mr. Hector Morgan, Budget Supervisor (Telephone No: 627-9700, Ext 1079)**

Ministry of Agriculture, Land and Marine Resources

Ministry of Education

Ministry of Health

Ministry of Labour and Small and Micro Enterprise Development

Ministry of Tourism

Ministry of Energy and Energy Industries

Ministry of Sport and Youth Affairs

Ministry of Foreign Affairs

Ministry of Trade and Industry

Ministry of Science, Technology and Tertiary Education

Ministry of Community Development, Culture and Gender Affairs

Ministry of Social Development

APPENDIX I

DRAFT ESTIMATES OF REVENUE FOR 2010

MINISTRY/DEPARTMENT ..... RECEIVER OF REVENUE ..... DATE OF COMPLETION .....

HEAD OF REVENUE ..... PREPARED BY .....

Sub-head/Item/Sub-item	Actual Revenue 2008	2009			2010 Draft Estimates	Explanations for variances between Revised Estimates 2009 and Draft Estimates for 2010
		Approved Estimates	Actual Revenue Oct. - Mar. (a)	Projected Revenue April - Sept. (b)		

Refer to Appendix B - Paragraph 3

Note: To return to the Permanent Secretary, Ministry of Finance(Budget Division) not later than 30 April, 2009

**DRAFT ESTIMATES OF REVENUE FOR 2010**

MINISTRY/DEPARTMENT ..... RECEIVER OF REVENUE ..... DATE OF COMPLETION .....

HEAD OF REVENUE ..... PREPARED BY .....

Sub-head/Item/Sub-item	2009 Revised Estimates	Assumption for Revised Estimates	2010 Draft Estimates	Assumption for Draft Estimates
<b>FOR EXAMPLE</b>	\$		\$	
(i) 01/AL1/004 Laboratory Fees				(i) No. of Laboratories (ii) fees charged per laboratory and/or per service (iii) any other charges under the item (iv) Total
(ii) 01/WT2/006 Renewal of Examiner Certificate Fee				(i) No. of Examiners (ii) Renewal Fee (iii) Any other pertinent data (iv) Total
(iii) 01/NS3/003 Miscellaneous				(i) Identify types of revenue collected (ii) Give data re all types (iii) Total

Refer to Appendix B - Paragraph 5



DRAFT ESTIMATES OF REVENUE FOR 2010

MINISTRY/DEPARTMENT ..... RECEIVER OF REVENUE ..... DATE OF COMPLETION .....

HEAD OF REVENUE ..... PREPARED BY .....

Sub-head/Item/Sub-item	Total Arrears of Revenue as at 30/9/2008	Arrears included in Revised Estimates 2009	Arrears collected Oct. 01, 2008 to Mar. 31, 2009	Arrears estimated to be collected Apr. 01 to Sept. 30, 2009	Arrears estimated to be collected during 2010	Remarks
	\$	\$	\$		\$	

Refer to Appendix B - Paragraph - 7

**APPENDIX IV  
(Specimen)  
SUMMARY - DRAFT ESTIMATES 2010**

**HEAD / BOARD .....**

	1	2	3	4	5	6	7
	Actual Expenditure 2008	2009 Estimates			Projected Expenditure 2009	Draft Estimates 2010	Increase/ Decrease 6-5
		Original	Supplementaries and Transfers	Revised 2 + 3			
<b>PERSONNEL EXPENDITURE</b>							
Salaries and COLA Wages and COLA etc.....							
<b>GOODS AND SERVICES</b>							
Travelling and Subsistence Uniforms Electricity etc.....							
<b>MINOR EQUIPMENT PURCHASES</b>							
Vehicles Office Equipment etc.....							
<b>CURRENT TRANSFERS &amp; SUBSIDIES</b>							
<b>TOTAL</b>							

Refer to Appendix C - Paragraphs 6 & 28, Appendix D - Paragraph 1

APPENDIX V  
(Specimen)

RECURRENT EXPENDITURE - EXPLANATION SHEET - 2010 DRAFT ESTIMATES  
PROJECTIONS FOR 2011 AND 2012

HEAD/BOARD .....

Subhead/Item	1	2	3	4	5	6	7	8	9	10	11	12	For use by Ministry of Finance
	Actual Expenditure 2008	2009 Estimates					Draft Estimates 2010	Increase/ (Decrease)  7 - 6	Explanations for Variances		Projections		
		Original	Virements Supplementaries and Transfers	Revised  2+3	Expenditure Including Commitments to 31/3/2009	Projected Expenditure 2009			Projected Expend. 2009/ Original Estimates 2009 (6-2)	Projected Expend. 2009/ Draft Estimates 2010 (7-6)	2011	2012	
<b>01 - PERSONNEL EXPENDITURE</b>													
001 - General Admin.													
01 - Salaries & Cola	500,000	520,000	10,000	530,000	130,000	525,000	560,000	35,000	\$5000 - Vacant post filled	35,000 - To cater for posts to be filled	550,000	550,000	
<b>Total Gen. Admin.</b>	<b>500,000</b>	<b>520,000</b>	<b>10,000</b>	<b>530,000</b>	<b>130,000</b>	<b>525,000</b>	<b>560,000</b>	<b>35,000</b>			<b>550,000</b>	<b>550,000</b>	
<b>02 - GOODS AND SERVICES</b>													
001 - General Admin.													
13 - Maintenance of Vehicles	100,000	140,000	(25,000)	115,000	30,000	118,000	150,000	32,000	(\$22,000) - Additional Vehicle was not acquired in fiscal 2005	32,000 - Maintenance cost of vehicles to be acquired See Appendix B for details.	150,000	150,000	
17 - Training	40,000	50,000	-	50,000	10,000	30,000	35,000	5,000	(-20,000)	\$5,000 - See Appendix E for details	35,000	35,000	
<b>Total Gen. Admin.</b>	<b>140,000</b>	<b>190,000</b>	<b>-</b>	<b>165,000</b>	<b>40,000</b>	<b>148,000</b>	<b>185,000</b>	<b>37,000</b>	<b>-</b>	<b>-</b>	<b>185,000</b>	<b>185,000</b>	

Refer to Appendix C - Paragraphs 17 & 28, Appendix D - Paragraph 1

**APPENDIX VI  
(Specimen)  
SUMMARY**

**RETURN OF PERSONNEL - 2010**

**HEAD/BOARD:**

Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2010 (Inclusive of COLA)			Remarks
	2009	2010	Salary	Cola	Post with Substantive Holder	Vacant Posts		
						With Bodies	Without Bodies	
			\$	\$	\$	\$	\$	
FOR EXAMPLE DIVISION A	260	255	800,000	12,750	8,640,000	576,000	192,000	
DIVISION B	25	26	74,000	1,300	831,312	54,216	18,072	
<b>GRAND TOTAL</b>								

Division refers to the Item in Estimates

Refer to Appendix C - Paragraphs 8 & 28, Appendix D - Paragraph 1

**APPENDIX VII**  
**(Specimen)**  
**RETURN OF PERSONNEL - 2010**

HEAD/BOARD:

Establishment		Item No.	Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Provision in Draft Estimates 2010 ( Inclusive of COLA )			* Remarks
							Salary	Cola	Post with Substantive Holder	Vacant Posts		
2009	2010	With Bodies	Without Bodies									
<b><u>DIVISION A</u></b>												
4	4	16	Administrative Officer II	46D	1) John Lewis 2) Vacant 3) Vacant 4) Vacant	1.1	8426/8614 8254/8426 8,082 0	125 0 125 0	102,527 - - 0	- 7,851 64,656 0	- - 64,656 0	F: Mohammed, Administrative Assistant (Item 17) - Acting in Post Post vacant with effect from November 2001 to be filled by February 1st 2010 Retirement of K. Solomon with effect from July 20, 2006.
1	1	17	Administrative Assistant	35F	F.Mohammed	1.1	7482/7639	125	91,197			1st Longevity
2	3	19	Clerk II	20C	1) Russel Ragbir 2) Wahid King 3) Sharon Bruce (Temp).	1.1	4866/4984 4608/4739 4608/4739	125 125 125	61,044 57,975 -	- - 57,582	- - -	Post created with effect from March 01, 2009 for a period of 3 years. Cabinet Minute No.
2	1	20	Clerk I	14	Vacant		4051/4152	125	-	51,021	-	J. Jones temporary appointment with effect from June 30, 2006 1 Post abolished Cabinet Minute No.
<b>TOTAL</b>									<b>312,743</b>	<b>116,454</b>	<b>64,656</b>	

Refer to Appendix C - Paragraphs 8 & 28, Appendix D - Paragraph 1

Where post is vacant also include in the Remarks Column:

- Date of Vacancy
- Reason/s for Vacancy eg. Retirement or promotion
- Last substantive or temporary/acting incumbent
- Item Number, Ministry/Department of Acting Incumbent

Identify critical posts which are required to be filled in 2009/2010 for the efficient operation of the Ministry/Department/Board

**APPENDIX VIII**  
**(Specimen)**  
**SUMMARY**

**RETURN OF DAILY-RATED EMPLOYEES - 2010**

**HEAD/BOARD:**

Divisions	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	PERMANENT ESTABLISHMENT			Number of Posts Utilised  (3+4)	ADDITIONAL WORKERS				Total No. of Workers Employed  (5+6+9)	Annual Wages Cost (Wages and COLA only)  \$
	Total Number of Approved Posts	Workers Employed			PERMANENT WORKERS	OTHER REGULAR WORKERS				
		Permanent	Regular		Fmly. Regular Workers with 10 yrs. Service as at 31/12/93	Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight	TOTAL  (7+8)		
DIVISION A	430	344	84	428	95	35	-	35	558	18,810,000
DIVISION B	225	225	-	225	5	-	39	39	269	9,100,000
<b>GRAND TOTAL</b>	<b>655</b>	<b>569</b>	<b>84</b>	<b>653</b>	<b>100</b>	<b>35</b>	<b>39</b>	<b>74</b>	<b>827</b>	<b>27,910,000</b>

Refer to Appendix C - Paragraphs 9 & 28, Appendix D - Paragraph 1

**APPENDIX I X**

(Specimen)

**DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2010**

**HEAD/BOARD:**

(2) Divisions	(3) Occupation	(4) Grade	(5) PERMANENT ESTABLISHMENT			(7) Number of Posts Utilised  (5+6)	(9) ADDITIONAL WORKERS				(12) Total No. of Workers Employed  (7+8+11)	(13) Annual Wage Cost (Wages and COLA only)	
			(4) Total Number of Approved Posts	(5) Workers Employed			(8) PERMANENT WORKERS	(9) OTHER REGULAR WORKERS					
				Permanent	Regular			Fmly. Regular Workers with 10 yrs. service as at 31/12/93	Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight			TOTAL
DIVISION A	Foreman	1	6	5	1	6	1	-	-	-	7	\$ 558,740	
	Mechanic	4	2	-	1	1	-	-	-	-	1	62,660	
	Chargehand	6	4	4	-	4	-	-	-	-	4	217,360	
	Female Labourers	9	2	2	-	2	-	-	-	-	2	93,600	
<b>TOTAL</b>		19	14	11	2	13	1	0	0	0	14	932,360	

Refer to Appendix C - Paragraphs 9 & 28, Appendix D - Paragraph 1

**APPENDIX X****RECURRENT EXPENDITURE DRAFT ESTIMATES 2010****EXPLANATION SHEET****MINISTRY/ BOARD -**

Details of Request	AMOUNT	Remarks / Justification	FOR USE BY MIN. OF FINANCE
<b>SUB-HEAD : 01 - PERSONNEL EXPENDITURE</b>	<b>\$</b>		
<b>SUB - ITEM : 06 - Remuneration to Board &amp; Commission Members</b>		Board appointed for 3 years w.e.f 12/01/2008	
Chairman: Remuneration 10000 x12	120,000		
Travel allowance - 1000 x12	12,000		
Deputy Chairman Remuneration 7500 x12	90,000		
Travel allowance - 750 x12	9,000		
Members (5) Remuneration 5000 x12x5	300,000	1 member resigned w.e.f. 16/02/2009	
Travel allowance - 500 x12x5	30,000		
Draft Estimates 2010	561,000		
<b>SUB-HEAD : 02 - GOODS AND SERVICES</b>			
<b>SUB - ITEM : 01 - Travelling</b>			
Director - Commuted allowance 2750 x12	33,000	New rate approved from \$1,500 to \$2,750 from 1/01/2009	
Dep. Director, Sr. Accountant- Commuted Allowance 2750 x12x2	66,000		
Airfare to Tobago 300 x4	1,200	Director proposes to visit Tobago Sub- Office every quarter	
Hotel accommodation - Tobago 1000 x4	4,000		
Draft Estimates 2010	104,200		
16 - Contract Employment - See Return of Personnel	483,492		
43 - Security Services - Head Office - POS 5000x12	60,000	Contract with Amalgamated Security for 3 years from 1/10/2008	
Sub-Office - San Fernando, Arima 3000x12x2	72,000	Contract with Amalgamated Security for 3 years from 1/01/2008	
	132,000		
37 - Janitorial Services - Head & Sub-Offices 8000x12	96,000	Contract with MTS for 3 years from 1/01/2008	

Refer to Appendix C Paragraph 17, Appendix D - Paragraph 1



APPENDIX XI

## DRAFT ESTIMATES 2010

## RETURN OF PERSONNEL

## OFFICERS ON CONTRACT

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS					TOTAL FOR YEAR	* GRATUITY PAYABLE IN 2010	REMARKS
			SALARY	TRAVELLING	HOUSING	NIS	OTHER			
			\$	\$	\$	\$	\$	\$		
02 Goods & Services 001 General Administration 16 Contract Employment	Director	Richard John	15,000	1,500	1,000	197	212,364	108,000	On contract for 3 years w.e.f. 1/10/2007 - 30/09/2010 Gratuity- 20% of gross salary Cabinet Minute No. dated	
	Project Implementation officer	Vacant	12,000	1,200	0	197	160,764	Nil	Post created by Cabinet Minute No. Dated (Post advertised Interviews to be held shortly).	
	Human Resource Manager	Teddy Singh	8,000	1,000	0	197	110,364	0	On contract for 3 years w.e.f. 1/11/2008 - 31/10/2010 Gratuity- 20% of gross earnings Cabinet Minute No. dated	
<b>TOTAL</b>							483,492	108,000		

Refer to Appendix C - Paragraph 28, Appendix D - Paragraph 1

\$

DRAFT ESTIMATES: CONTRACT EMPLOYMENT 483,492

DRAFT ESTIMATES: CONTRACT GRATUITY - 108,000

\* Gratuity Payments applicable to Statutory Boards and Similar Bodies only.

## MINOR EQUIPMENT PURCHASES - DRAFT ESTIMATES 2010

MINISTRY/DEPARTMENT/BOARD:

DIVISION:

ITEM AND SUB ITEM	REQUIREMENT ORDER OF PRIORITY) (IN	NO. REQ'D	UNIT COST	TOTAL COST	REMARKS	FOR USE BY MINISTRY OF FINANCE
001 - GENERAL ADMIN.						
01 - Vehicles (Replacement)	Four Wheel Drive Pick-up	1	295,000	295,000	To Transport workmen and materials to Worksite. [ Indicate whether Board of Survey has been completed.]	
02 - Office Equipment	1) Computers	4	10,000	40,000		
	2) Photocopier	1	100,000	100,000		
03 - Furniture and Furnishings	1) Stenographer/Typist Chairs	5	900	4,500	Replacement of defective chairs	
04 - Other Minor Equipment	Air-conditioning Unit	2	12,000	24,000	To replace non-functional Units	
<b>SUB-TOTAL</b>				<b>463,500</b>		
<b>PLUS VAT</b>				<b>69,525</b>		
<b>GRAND TOTAL</b>				<b>533,025</b>		

Refer to Appendix C - Paragraph 21, Appendix D - Paragraph 1

APPENDIX XIII

ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2010

Sub-head/ Item Sub-Item	(2) Description	(3)	(4)	(5)	(6)	(7)	(8) Explanations	(9) (10)	
		2008	2009	2009	2010	Increase/ (Decrease)		Projections	
		Actual	Estimate	Revised Estimate	Estimated Income	(6-5)		2011	2012
		\$	\$	\$		\$		\$	\$
01	Government Subvention								
04	Other Income Item/ Sub-Item								

Refer to Appendix D - Paragraph 1

STATUTORY BOARDS AND SIMILAR BODIES

COMPARATIVE INCOME STATEMENT  
(Excluding Government Subvention)

ORIGINAL/REVISED ESTIMATES 2009

BOARD \_\_\_\_\_

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SUB-HEAD/ITEM	2009 ORIGINAL ESTIMATES			2009 REVISED ESTIMATES			VARIANCE	REASONS FOR VARIANCE
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (2+3)	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (5+6)		
	\$	\$	\$	\$	\$	\$	\$	

Refer to Appendix D - Paragraph 1

STATUTORY BOARDS AND SIMILAR BODIES - 2010

ESTIMATED INCOME FOR 2010  
(Excluding Government Subvention)

BOARD \_\_\_\_\_

	(1)	(2)	(3)	(4)	(5)	(6)
SUBHEAD/ITEM	TOTAL ARREARS OF INCOME AS AT 30/9/2008	ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2009	ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2010	ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2010	TOTAL ESTIMATED INCOME FOR 2010 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	REMARKS

Refer to Appendix D - Paragraph 1

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2010 (WITH PROJECTIONS FOR 2011 AND 2012)

HEAD - MINISTRY OF.....

To be Completed and returned to the Permanent Secretary, Ministry of Finance (Project Planning and Reconstruction Unit)  
not later than April 30, 2009

Sub-Head Item No.	Programme/Project	2008 Actual Expenditure	2009 Approved Estimates	2009 Revised Estimates	2010 Draft Estimates	Explanations	Projections	
							2011	2012
		\$	\$	\$	\$		\$	\$

**APPENDIX XVII  
DETAILED IMPLEMENTATION PLAN**

Head -  
Project Name -

(\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2009 To Be Paid 2010	10	11	12	01	02	03	04	05	06	07	08	09	Activity Cost		
															Foreign	Local	Total
A																	
B																	
C																	
D																	
E																	
F																	
G																	
H																	
I																	
J																	
K																	
L																	
M																	
AGGREGATE COST																	
- FOREIGN																	
- LOCAL																	

Refer to Appendix E - Paragraph 11

**APPENDIX XVIII****ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30, 2009****Head - Ministry/Agency**

Project Name and Number	Financial						Physical			
	Allocation 2009 (a)	Releases 2009 (b)	Planned Expenditure and Commitment 2009 (c)	Actual Expenditure and Commitment 2009 (d)	Variance between Actual and Planned Expenditure (c) - (d)	Projected Expenditure to end of Fiscal 2009	Detailed Project Activities in 2009 with time-frames	Planned (%)	Actual (%)	Achievements/ Constraints/ Remarks/ Explanation of Variances
Total										

Refer to Appendix E - Paragraphs 12 and 27



**APPENDIX XIX**  
**DEVELOPMENT PROGRAMME DRAFT ESTIMATES - 2010**

Head -

Project Name -

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
<b>1 INTRODUCTION</b>		
Background and History	x	x
Macro Economic Considerations	x	x
Sector Analysis	x	x
Beneficiaries	x	x
Previous Initiatives	x	x
<b>2 THE PROJECT</b>		
Objectives/rationale	x	x
Outputs/targets	x	x
Project Description/Scope	x	x
Major Components	x	x
Capital Cost and Financing	x	x
<b>3 DEMAND ANALYSIS</b>		
Market Structure/Area of Influence	x	x
Export Potential		-
Price/Tariff Policy	x	x
Demand Projections	x	x
<b>4 TECHNICAL ASPECTS</b>		
Location and Site Selection	x	x
Technology/Process Selection	x	x
Design Analysis/Least Cost Analysis	x	x
Plant Layout and Process Flow	x	x
<b>5 INPUT REQUIREMENTS</b>		
Raw Materials	x	x
Utilities/Energy Sources	x	x
Ancillary equipment	x	x
Personnel	x	x

Refer to Appendix E - Paragraphs 15 and 16

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
<b>6 IMPLEMENTATION</b>		
Work Breakdown Structure	X	X
Project Management/Supervision	X	X
Implementation Schedule	X	X
Procurement Plan	X	X
Quarterly Disbursement Schedule	X	X
Project Termination Plan	X	X
<b>7 OPERATION</b>		
Production Programme/Output	X	X
Maintenance	X	X
Working Capital	X	-
Organization and Management	X	X
Operating Cost	X	X
Reporting Relationships/Accountability		
<b>8 ENVIRONMENTAL IMPACT ASSESSMENT</b>		
Physical	X	X
Biological	X	X
Social	X	X
Mitigation Measures	X	X
<b>9 FINANCIAL ANALYSIS</b>		
Historical Financial Performance	X	-
Financial Projections and Underlying Assumptions	X	X
Internal Rate of Return	X	-
Financing Plan/Sources and Uses	X	X
Risk and Sensitivity Analysis	X	X
<b>10 ECONOMIC ANALYSIS</b>		
Justification	X	X
Economic Costs	X	X
Economic Benefits	X	X
Economic Rate of Return	X	X
Distributional Impact	X	X

\* A commercial project is one whose output is sold directly, with expectation that revenues be sufficient to cover full costs and achieve an acceptable rate of return.