

The Minister of Finance has issued this Circular to comply with his 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 March 22, 2005

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 2006**

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2006. The preparation of these estimates should take cognizance of government's vision of transforming Trinidad and Tobago into a developed country by 2020. It should be noted that the key to sustained development is the creation of enabling conditions for the optimum realization of the country's human capital potential.
2. 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.
3. The Ministry of Finance continues to have overall responsibility for the total Budget. However, the Ministry of Planning and Development has responsibility for the preparation of the Capital Budget.
4. Ministries and Departments are required to submit their draft estimates of Expenditure for the financial year 2006 to the Ministry of Finance and Ministry of Planning and Development by **April 29, 2005**. The draft estimates of Revenue should also be submitted to the Ministry of Finance by **April 29, 2005**.

5. By Call Circular No.2 dated March 14, 2003 it was indicated to Permanent Secretaries and Heads of Departments that “the Government is seeking to develop a closer nexus between Government objectives and quality of service delivered in a manner that represents best value for money.”

6. In this regard, Ministries/Departments were asked to submit in memorandum format a qualitative presentation of the substance of their budget submission, which included the following elements:

- Principal Responsibilities
- Review of Last Fiscal Year
- Outlook
- Strategic Direction
- Service/Products delivered
- Performance Indicators

7. Ministries and Departments were also advised that the Ministry of Finance would be conducting training sessions to provide officers with the tools to accomplish this task.

8. In pursuance of that directive the Treasury Division undertook a series of training sessions in Output Management for all Ministries and Departments. Approximately 1,000 officers were trained in the concept, rationale and practical application of the development of corporate and business plans, which represent the building blocks of Output Management. In addition, a format was provided for the completion of the corporate and business plans.

9. For fiscal year 2006, you are now required to submit your Corporate plans in the stipulated format (ie showing service provided) together with the estimates of Expenditure in the normal format.

10. The Ministry of Finance will be conducting training courses with Ministries/Departments to produce their estimates in the new format (Business plans), which will reflect the Output Management basis. On completion of the training course Ministries/Departments will be required to submit their estimates (Business plans) by September 30, 2005 using the new format. This exercise is designed to get Ministries/Departments familiar with the new format.

11. The 2006 Budget must be circumscribed by the following documents:

- a. The Social and Economic Policy Framework
- b. The Strategic Plan of each Ministry, Department or Agency; and
- c. A Customer Service Delivery Plan

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

- Appendix A - Strategic Plans and Objectives**
- Appendix B - Revenue Estimates (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)**

13. 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.

14. 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.”*

15. Under no circumstances must provision be made in the draft estimates for unforeseen expenditure.

16. The first claims upon the 2006 Estimates are the commitments of the previous years. However, every effort should be made to liquidate these commitments from the current year’s allocation.

17. Draft Estimates of Expenditure for Goods and Services must provide for the payment of Value Added Tax, where applicable.

18. 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.

19. Where there are Divisions under a Head of Expenditure, it is essential to provide at the time of submission of the draft estimates appropriate comments and recommendations from General Administration/Head Office as to the levels of allocations requested.

20. 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.

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

4. **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 on the preparation and submission of the Revenue Estimates for 2006 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 2005, modified by such amendments as may have taken place during the course of the year. **Receivers of Revenue must reconcile the Actual Revenue figures as at 30 September 2004 with 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 2005 and the draft estimates for 2006 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 given serious consideration, forwarded to Cabinet by **April 1, 2005** and at the same time 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 abolish or increase 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 29, 2005**.

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 2006 must include a provision for such arrears that are likely to be collected during the course of the current financial year and during 2006. In this connection, 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. **Mrs. Hazrah Ali, Budget Supervisor, Revenue Section, Ministry of Finance** is responsible for the compilation of the Estimates of Revenue. All enquiries should be addressed to this officer. (Telephone No: 627 - 9700, Ext. 1143).

RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS

1. Government's **overall fiscal policy** remains centered on achieving a balanced budget 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 address the Budget Division with 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 arising from Development Programme projects** to be completed and made operational in 2005 and 2006. For each project a separate submission should be made showing the estimated recurrent expenditure for 2006.

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 2005.

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 I (iii) (a) of the 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.

12. A comprehensive statement, reflecting details of Daily-Rated Employees to be separated in 2005 and those expected to retire in 2006 and 2007, 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 must be shown as **separate sub-items**. Where provisions are made for overtime payments to **salaried staff**, these must be shown separately.

Employer's Contribution to N.I.S.

15. Provision must be made for the appropriate contribution rates in accordance with the amendment to the National Insurance Act Chapter 32:01 dated February 27, 2004.

GOODS AND SERVICES

16. Full details in support of the Estimates for each sub-item must be submitted in accordance with the format at **Appendix V**.

17. Where more than one type of expenditure is to be met from a Sub-item, the areas of expenditure should be clearly identified and the estimated figure 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

18. 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 all payments for electricity and telephone services.

MINOR EQUIPMENT PURCHASES

19. 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.

20. 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.

21. Requests for computer equipment should be supported by the recommendation of the National Information Systems Centre (NISC).

CURRENT TRANSFERS AND SUBSIDIES

22. 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 payments.

23. Requests for allocations to Non-Profit Institutions must be accompanied by audited accounts for 2004, Revised Projections for 2005 and justification for the allocation requested in respect of 2006. In the absence of audited accounts, unaudited accounts must be submitted with an explanation.

24. 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 type 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 annually, half yearly or quarterly.

DIRECT CHARGES

25. 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 2006 Appropriation Bill.

REVOTES

26. 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 2005 or a previous year for machinery, equipment, etc. and a delivery date beyond 30 September 2006 has been given, a token provision only should be included.

GENERAL

27. The draft estimates of Expenditure for 2006 together with projections for 2007 and 2008 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.**

Appendix D**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 2006 together with projections for 2007 and 2008 should be prepared in accordance with the format and classification as detailed at **Appendices IV - XV** and submitted to the Ministries to whom the Boards/Agencies are respectively responsible. 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 29, 2005.**

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 submit comments to the Budget Division, Ministry of Finance when forwarding the draft estimates of the Statutory Boards/Agencies.**

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 1.1.2004 to 31.12.2004 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 2005 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 2006 should include arrears of income likely to be collected. **The collection of arrears of income must be diligently pursued. For 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 29, 2005.

12. **Two (2) printed copies 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 and therefore not constitute a long wish list.**
2. Detailed proposals for capital works **to be executed in 2006** 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 Planning and Development not later than April 29, 2005.**
3. The Ministry of Planning and Development will be responsible for the review of all these proposals before making a submission to Cabinet on the size and composition of the 2006 Public Sector Investment Programme (PSIP). The decision of Cabinet on this submission will be the basis upon which the 2006 Development Programme is finalized for approval by Parliament.
4. 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 Planning and Development in finalizing its recommendations.

Allocation of Funds

5. With respect to the appropriation of funds for projects to be executed in 2006, the following order of priority will apply:
 - (a) commitments arising from activities completed prior to 2006;
 - (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.
6. A list ranking projects and programmes in order of priority must be submitted.

7. Additionally, in reviewing submissions for the inclusion of **new projects**, the Ministry of Planning and Development 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

8. **Four (4) printed copies** of the draft Development Programme Estimates for 2006 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.

9. **One (1) complete copy of the draft estimates is to be submitted to the Budget Division, Ministry of Finance.**

Continuing Projects

10. 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 2006 for activities completed prior to October 1, 2004 or scheduled for completion in 2005. **Four (4) printed copies of each request together with a 3.5 inch formatted diskette are to be submitted.**

11. A comprehensive achievement report on the progress of each project as at March 31, 2005 should be submitted using the form at **Appendix XVIII**.

12. 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

13. 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;
- (b) prepare project documents for those projects proposed for funding; and
- (c) submit the project documents to the Project Planning and Reconstruction Unit, Ministry of Planning and Development for review and analysis.

14. In order to facilitate an assessment by the Ministry of Planning and Development 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. A definition of the problem or opportunity which the project addresses;
- b. An ample description of the scope of the project;
- c. Any relevant alternative solutions identified and explored;
- d. Justification of the technical solution being proposed;
- e. The output of the project in terms of goods and services;
- f. The manpower requirements for the project and any foreseeable constraints;
- g. A 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.

15. **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.

16. 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 Planning and Development is prepared to explore with individual Ministries/Departments, possible sources of financing for these costs.

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

Additional Information - All projects

18. 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.

19. 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 precedent should also be presented with the relevant costs.

20. 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.

21. 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 2006 Public Sector Investment Programme.

Exclusion of Recurrent Items

22. 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 2006, provision is made under the appropriate recurrent votes to finance all activities of a recurrent nature now funded from Development Programme Votes.

23. Where projects scheduled for completion in 2005 and 2006 will give rise to recurrent expenditure in 2006, the necessary steps should be taken by your Ministry/Department to have provision made for such expenditure included in the 2006 Recurrent Expenditure Estimates. (See Appendix C Paragraph 5).

Manpower Constraints

24. 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 2005

25. You may recall that, effective 1993, the Report on the Annual Development Programme was replaced by a Review of the Public Sector Investment Programme (PSIP). This report will be prepared by the Ministry of Planning and Development and included as part of the 2006 PSIP to be submitted to Parliament.

26. 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, 2005 using the format as at **Appendix XVIII**.

27. This report must be submitted to the Director, Project Planning and Reconstruction Division by July 15, 2005.

28. All enquiries pertaining to the preparation of both the estimates of Development Programme for 2006 and the Review of the 2005 Public Sector Investment Programme should be addressed to: **Ms. Yvonne Brumant-Baldwin, Acting Director, Project Planning and Reconstruction Division, Ministry of Planning and Development – (Telephone No. 627-9700 Extensions 2039/2041).**

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

SECTION 1 – (UNIT A-D)

Mrs. Judith Nestor, 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 and Information
 Integrity Commission
 Environmental Commission

SECTION 2 – (UNIT E)

Mrs. Grace Colley, Acting Budget Supervisor (Telephone No: 627-9700, Ext 1066/1067)

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

SECTION 3 - (UNIT F & G)

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

Ministry of Planning and Development

Ministry of Agriculture, Lands 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