



MINISTER OF FINANCE

## **CALL CIRCULAR**

No.1 Dated: February 15, 2012

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  
2013

# CONTENTS

	<b>PAGE NO.</b>
CIRCULAR ... ..	1
APPENDIX A – STRATEGIC PLANS AND OBJECTIVES ... ..	5
APPENDIX B – REVENUE (INCLUDING CAPITAL RECEIPTS) ... ..	6
APPENDIX C – RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS ... ..	8
APPENDIX D – RECURRENT EXPENDITURE – STATUTORY BOARDS AND SIMILAR BODIES AND THE TOBAGO HOUSE OF ASSEMBLY ... ..	12
APPENDIX E – CAPITAL EXPENDITURE PROGRAMME ... ..	14
APPENDIX F – DIRECTORY OF SERVICES (EXPENDITURE) ... ..	20
APPENDICIES I - XX ... ..	22

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 February 15, 2012**

**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 2013**

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2013. The preparation of these estimates should take into consideration the policy strategies as outlined in the Medium Term Policy Framework 2011-2014, which outlines Government's perspective and intent on the socio-economic transformation for the period, as agreed to by the Cabinet in Minute No. 2684 dated September 29, 2011. Every effort must be made to ensure that requests for resources for programmes and projects are consistent with the five (5) strategic priorities identified in the Medium Term Policy Framework 2011-2014. These priorities are as follows:

- Crime and Law and Order
- Agriculture and Food Security
- Health Care Services and Hospitals
- Economic Growth, Job Creation, Competitiveness and Innovation
- Poverty Reduction and Human Capital Development

2. Ministries and Departments are to pay particular attention to the integrative nature of the Medium Term Policy Framework 2011-2014, where the approach over the medium term will be on the basis of shared priorities and cross-cutting interventions. The Medium Term Policy Framework encourages greater collaboration and the establishment of functional relationships among Ministries and agencies in an attempt to achieve greater coherence and effectiveness in implementing Government's development objectives.

3. The Ministry of Finance continues to have overall responsibility for the Budget, however, the Ministry of Planning and the Economy has responsibility for the preparation, monitoring and evaluation of the Capital Budget.

4. Ministries and Departments are required to submit their draft estimates of Revenue and draft estimates of Recurrent Expenditure for the financial year 2013 to the Ministry of Finance by April 30, 2012. However, the draft estimates of the Capital Expenditure Programme should be submitted to the Ministry of Planning and the Economy and copied to the Ministry of Finance also by April 30, 2012.

5. 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.
6. 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 at specific costs, for example, kilometers of road paved. 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.
7. In furtherance of the preparatory work for this transition, Ministries and Departments are expected to continue the roll out of 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.
8. Complementing the Medium Term Policy Framework 2011-2014 will be the re-introduction of the Three [3] Year Public Sector Investment Programme (PSIP). **Projects and programmes currently being executed for which contractual obligations exist should be included in the submission.** With respect to the inclusion of new projects and programmes, from the financial year 2013, the PSIP 2012-2015 will give priority to those listed in the Medium Term Policy Framework for the medium term as well as those programmes and projects that were conceptualized and approved after the production of the Medium Term Policy Framework 2011-2014, and are aligned to the five (5) strategic priorities for the medium term. Every effort must be made to ensure that programmes and projects which are submitted are aligned to and are relevant to the overarching medium-term plans of the Government.
9. Submissions should take cognition of the Medium term fiscal outlook of the government and any pre-spending limits that may be introduced for individual Ministries and Departments.
10. For fiscal year 2013, Ministries are required to submit their draft estimates of Revenue and draft estimates of Expenditure in the normal line item format.
11. Submissions should continue to take cognition of the revenue impact of prevailing oil, gas and petrochemical prices.
12. The 2013 Budget must be circumscribed by the following documents:
  - a) Government's Policy Framework for Sustainable Development
  - b) The Medium Term Policy Framework 2011-2014
  - c) The National Performance Framework
  - d) A Customer Service Delivery Plan
  - e) Corporate and Business Plans

13. 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)**

14. 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.

15. 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.”*

16. **Under no circumstances should provision be made in the draft estimates for unforeseen expenditure or contingencies.**

17. The first claims upon the 2013 Estimates are the commitments of the previous years. However, every effort should be made to liquidate these commitments from the current year’s allocation.

18. Draft estimates of expenditure for goods and services must provide for the payment of Value Added Tax, where applicable.

19. Where receipts or payments are denominated in foreign currency, the following information must be provided:

- (a) type of foreign currency; and
- (b) rate of exchange used, i.e. the rate at the time of preparation of the draft estimates.

20. 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.

21. 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.

22. The opportunity is again taken to emphasize the great importance that the Public Sector must attach to these draft estimates. Due care and attention must be given to differences in instructions including reporting formats that appear in the 2013 Call Circular. Strict adherence to the instructions contained in this Circular is therefore required, and divergence must be pursued with the Ministry of Finance and the Ministry of Planning and the Economy, 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 new National ICT Plan;
  - (iii) the Freedom of Information Act No. 26 of 1999;
  - (iv) the Requirements for annual reporting to Parliament; and
  - (v) the Directory of Government Services.

2. Ministries/Agencies should 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 personnel charged with such responsibility in the 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 the Medium Term Policy Framework 2011-2014 as well as their Sectoral Plans or Strategic Review, Strategic 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 2012, 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 2011 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 2012 and the draft estimates for 2013 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 16, 2012 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, 2012.

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 2013 must include a provision for such arrears that are likely to be collected during the course of the current financial year and during 2013. In this regard, a statement in the format 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. Three (3) copies of the draft estimates are to be submitted to the Ministry of Finance.
10. **The Budget Supervisor, Revenue Section, Budget Division, 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. 4013).

## **RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS**

1. Government's medium term 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. Although a provisional deficit of approximately 2.73% of GDP was recorded in 2011 and a further deficit of 4.89% of GDP is planned for 2012, the Government will manage its fiscal operations to return to surpluses within the next two (2) years.

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 approval of Cabinet must be sought for all expenditure on new services and additional staff. **No increase in allocation would be entertained without reference to the appropriate Cabinet Minute.**

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 the 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 2012 and 2013. For each project a separate submission should be made showing the estimated recurrent expenditure for 2013. In order to ensure that appropriate provision is made to meet such expenditure, **it is extremely important that the officer/officers responsible for compilation of the estimates liaise with his/her counterpart in the Project Unit to ensure that this takes place.**

### **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 2012.

## 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 2012 and those expected to retire in 2013 and 2014, 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 Infrastructure personnel on behalf of other Ministries. Such payment would be effected by the Ministry of Works and Infrastructure only. Wherever Ministries and Departments anticipate that the staff of the Ministry of Works and Infrastructure will be utilized to undertake overtime work during the 2013 fiscal year, the estimated cost should be submitted to the Ministry of Works and Infrastructure 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/Property Taxes**

19. Adequate provision must be made for water and sewerage rates and house rates/property taxes 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 examine 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 2011, Revised Projections for 2012 and justification for the allocation requested in respect of 2013. In the absence of audited accounts, unaudited accounts must be submitted with an explanation.

25. Where new/increased allocations are being recommended for Organizations and Institutions, the appropriate Cabinet approval 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 2013 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 2012 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2013 has been given, only a token provision should be included.

### **GENERAL**

28. The draft estimates of Expenditure for 2013, together with projections for 2014 and 2015, should be prepared in accordance with the format and classification as detailed at **Appendices IV – XII. Three (3) printed copies and a formatted CD with the information must be provided.** Attached, is a CD which contains details of the current year's establishment as documented in the Estimates of Expenditure. This information must be updated to reflect any changes as was agreed to by Cabinet subsequent to the finalisation of the 2012 estimates. Any such changes should be highlighted in red. **In order to ensure that the operational efficiencies that could be derived from submitting the establishment in electronic form occurs, the data should be submitted in the same format, including font size, as distributed.**

**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 2013, together with projections for 2014 and 2015, 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, 2012

**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 the 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, 2011 to December 31, 2011 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 2012 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 2013 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 02, 2012 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 16, 2012.

12. **Three (3) printed copies of the draft estimates and a formatted CD 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 Cabinet.
2. Detailed proposals for capital works **to be executed in 2013** 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 the Economy** and copied to the **Budget Division, Ministry of Finance not later than April 30 2012.**

### Three [3] Year PSIP

3. Ministries and Departments will now be required to submit proposals for capital works projected for the next 3 years to be incorporated into the three year PSIP 2013-2015. Such proposals must be aligned to the Medium Term Policy Framework 2011 – 2014 and careful consideration should be given to the overall indicative resource requirements for the 3-year period, as this would be a guide in resource allocation. Ministries and Departments should also pay close attention to the revised format for presenting Development Programme Estimates and Payment schedules for the period 2013-2015.
4. The Ministry of Planning and the Economy will be responsible for the review of all these proposals before making a submission to Cabinet on the size and composition of the 2013 Public Sector Investment Programme (PSIP). The decision of Cabinet on this submission will be the basis upon which the 2013 Development Programme is finalized for approval by Parliament.
5. **Submissions should be constrained by Ministries' and Departments' implementation capacity.** In this regard a report on any manpower and other constraints that affect the ability of your Ministry/Department to properly formulate and implement projects must be included.
6. Submissions will also be considered for resources under the Infrastructure Development Fund (IDF). These submissions should be made to the Project Planning and Reconstruction Division, Ministry of Planning and the Economy and copied to the Budget Division, Ministry of Finance.
7. 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.
8. 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 the Economy in finalizing its recommendations.

### Allocation of Funds

9. With respect to the appropriation of funds for projects to be executed in 2013, the following order of priority will apply:

- (a) projects and programmes under execution for which contractual obligations exist;
- (b) commitments arising from activities completed prior to 2013;
- (c) projects for which funding is available from international lending agencies (including counterpart funding requirements);
- (d) 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;
- (e) 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;
- (f) pre-investment activities in respect of new projects.

10. A list ranking projects and programmes in order of priority must be included in submission of estimates.

11. Additionally, in reviewing submissions for the inclusion of **new projects**, the Ministry of Planning and the Economy 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 as indicated by proposals which promote the successful and timely implementation of the Medium Term Policy Framework 2011-2014. Other important criteria would include:

- (a) core activities that enhance capital formation in the economy, i.e. “bricks and mortar” for the construction industry;
- (b) proposals that are geared to enhance the competitiveness of the economy and have a cogent development impact (employment, production and diversification, environmental and income distribution);
- (c) capital projects that are sustainable over time and have the ability to generate funds internally, while incurring low maintenance cost/low impact on recurrent budget, with the ultimate being a net reduction in recurrent expenditure.

## Documentation of Investment Proposals

### Summary Information

12. **Four (4) printed copies** of the draft estimates of Development Programme for 2013 should be submitted to the Project Planning and Reconstruction Division, Ministry of Planning and the Economy, using the format that is shown at **Appendix XVI**, together with a CD/ USB Flash Drive 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.
13. **One (1) complete copy** of the draft estimates is also to be submitted to the Budget Division, Ministry of Finance.
14. It should be noted that careful consideration should be given in determining the indicative resource requirements for the three-year period, as this would be used as a planning tool to guide the Ministry of Planning and the Economy in allocating resources over the period. While the **Appendix XVI** calls for summary information of all projects proposed for inclusion in the Development Programme, details and supporting information including the contract sums and remaining balances, should also be included to assist in the appraisal of the funding request.

### Continuing Projects

15. 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 2013 for activities completed prior to October 1, 2011 or scheduled for completion in 2012. Additionally proposed implementation plans and cashflow projections must be provided on a quarterly basis for projects and programmes that are proposed to be implemented from 2013-2015 as outlined at **Appendix XVIII**. In lieu of **Appendix XVIII**, Ministries and Executing Agencies are encouraged to submit Gantt Charts outlining the proposed implementation plan. **Four (4) printed copies of each request together with a CD/USB Flash Drive containing the information are to be submitted.**
16. A comprehensive achievement report on the progress of each project as at March 31, 2012 should be submitted using the form at **Appendix XIX**. Since this information will be used by the Project Planning and Reconstruction Division as inputs for the Mid Term Review, due care and attention should be paid to the finalization of the Projected Expenditure – column (f) and the explanation for variances in the Achievement Report.
17. **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

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

- (i) 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 Planning and the Economy for review and analysis.

19. In order to facilitate an assessment by the Ministry of Planning and the Economy of the viability of new project proposals, **four (4)** copies of detailed submissions should be presented in accordance with the project documentation outline that is shown at **Appendix XX**. In so doing, care must be exercised to specifically address the following issues:

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

20. **New projects should be presented in a carefully considered logical framework format.** Otherwise the outline that is shown at **Appendix XX** should be followed.

21. Formal feasibility studies are mandatory for project proposals with an estimated initial capital cost that exceeds **Five Million Dollars (\$5Mn.)**. While the results of the feasibility studies are **not** essential at the deadline date of April 30, 2012, this information **must** be provided as soon as it becomes available thereafter. Should consultants be required for the preparation of the studies, the Ministry of Planning and the Economy is prepared to explore with individual Ministries/Departments, possible sources of financing for these costs. Draft terms of reference should be provided at the time of submission of the estimates.

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

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

23. It should be emphasized that 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. It should be also emphasized that inclusion of a project in the approved PSIP should not be viewed as an alternative to explicit Cabinet approval of that project. In this regard, explicit approval of projects by Cabinet is a pre-requisite for project financing and execution.

24. 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.

25. Where services are being provided by the Ministry of Works and Infrastructure 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 in writing from the Ministry of Works and Infrastructure or relevant implementing agency that it has sufficient capacity to implement the works.

26. **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 2013 Public Sector Investment Programme.** This includes Feasibility Studies, Loan Agreements, Terms of Reference, Contract Documents, the contract sums and remaining balances and approvals by Cabinet, Town and Country Planning Division and the Environmental Management Agency.

27. **One (1) complete package of your proposals must also be submitted to the Budget Division, Level 10, Ministry of Finance.**

### **Exclusion of Recurrent Items**

28. Efforts to ensure that the funds available for Capital Expenditure purposes are not diverted to funding recurrent activities will be further intensified. In this connection, Ministries/Agencies are requested to ensure that in 2013, provision is made under the appropriate recurrent votes to finance all activities of a recurrent nature now funded from Development Programme Votes.

29. Where projects scheduled for completion in 2012 and 2013 will give rise to recurrent expenditure in 2013, the necessary steps should be taken by your Ministry/Department to have provision made for such expenditure included in the 2013 Recurrent Expenditure estimates. (See Appendix C Paragraph 5).

#### **REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2012**

30. A Review of the performance of the Public Sector Investment Programme (PSIP) in the 2012 fiscal year will be prepared by the Ministry of Planning and the Economy and included as part of the 2013 PSIP to be submitted to Parliament.

31. 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, 2012 using the format as at **Appendix XIX**.

32. **This report must be submitted to the Permanent Secretary, Ministry of Planning and the Economy by July 13, 2012.**

33. All enquiries pertaining to the preparation of both the estimates of Development Programme for 2013 and the Review of the 2012 Public Sector Investment Programme should be addressed to: **Ms. Daphne M. Davis, Director, Project Planning and Reconstruction Division, Ministry of Planning and the Economy, Level 17, Tower D –Waterfront Complex.**

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

**SECTION 1 – (UNIT A-D)**

**Mrs. Betty Elliott, Budget Supervisor (Telephone No: 627-9700, Ext 4021)**

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  
 Ministry of Tobago Development  
 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  
 Integrity Commission  
 Environmental Commission  
 Ministry of Justice  
 Trinidad and Tobago Police Service

**SECTION 2 – (UNIT E)**

**Mrs. Sita Pragg, Acting Budget Supervisor (Telephone No: 627-9700, Ext 4914)**

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

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

**Mrs. Carol Ann Hosten, Acting Budget Supervisor (Telephone No: 627-9700, Ext 4926)**

Ministry of Food Production Land and Marine Affairs

Ministry of Education

Ministry of Health

Ministry of Labour and Small and Micro Enterprise Development

Ministry of Tourism

Ministry of Energy and Energy Affairs

Ministry of Sport

Ministry of Foreign Affairs and Communications

Ministry of Trade and Industry

Ministry of Science, Technology and Tertiary Education

Ministry of Community Development

Ministry of the People and Social Development

Ministry of the Arts and Multiculturalism

Ministry of Gender, Youth and Child Development



APPENDIX I

DRAFT ESTIMATES OF REVENUE FOR 2013

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

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

Sub-head/Item/Sub-item	Actual Revenue 2011	2012				2013 Draft Estimates	Explanations for variances between Revised Estimates 2012 and Draft Estimates 2013
		Approved Estimates	Actual Revenue Oct. - Mar. (a)	Projected Revenue April - Sept. (b)	Revised Estimates (a) + (b)		

Refer to Appendix B - Paragraph 3  
 Note: To return to the Permanent Secretary, Ministry of Finance(Budget Division)not later than 30 April, 2012

APPENDIX II

**DRAFT ESTIMATES OF REVENUE FOR 2013**

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

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

Sub-head/Item/Sub-item	2012 Revised Estimates	Assumption for Revised Estimates	2013 Draft Estimates	Assumption for Draft Estimates
<p><u>FOR EXAMPLE</u></p> <p>(i) 01/AL1/004 Laboratory Fees</p> <p>(ii) 01/WT2/006 Renewal of Examiner Certificate Fee</p> <p>(iii) 01/NS3/003 Miscellaneous</p>	<p align="center">\$</p>		<p align="center">\$</p>	<p>(i) No. of Laboratories</p> <p>(ii) fees charged per laboratory and/or per service</p> <p>(iii) any other charges under the item</p> <p>(iv) Total</p> <p>(i) No. of Examiners</p> <p>(ii) Renewal Fee</p> <p>(iii) Any other pertinent data</p> <p>(iv) Total</p> <p>(i) Identify types of revenue collected</p> <p>(ii) Give data re all types</p> <p>(iii) Total</p>

APPENDIX III

DRAFT ESTIMATES OF REVENUE FOR 2013

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

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

Sub-head/Item/Sub-item	Total Arrears of Revenue as at 30/9/2011	Arrears included in Revised Estimates 2012	Arrears collected Oct. 01, 2011 to Mar. 31, 2012	Arrears estimated to be collected Apr. 01 to Sept. 30, 2012.	Arrears estimated to be collected during 2013	Remarks
	\$	\$	\$		\$	

**APPENDIX IV**  
**(Specimen)**  
**SUMMARY - DRAFT ESTIMATES 2013**

	1	2	3		4	5	6	7
	Actual Expenditure 2011	Original	Supplementaries and Transfers	Revised 2 + 3	Projected Expenditure 2012	Draft Estimates 2013	Increase/ Decrease 6-5	
<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>								

APPENDIX V  
(Specimen)  
RECURRENT EXPENDITURE - EXPLANATION SHEET - 2013 DRAFT ESTIMATES  
PROJECTIONS FOR 2014 AND 2015

HEAD/BOARD

Subhead/Item	1 Actual Expenditure 2011	2012 Estimates			7 Draft Estimates 2013	8 Increase/ (Decrease)	9 Explanations for Variances		11 Projections		12 For use by Ministry of Finance
		2 Original	3 Virements Supplementaries and Transfers	4 Revised			5 Expenditure Including Commitments to 31/3/2012	6 Projected Expenditure 2012	10 Projected Expend. 2012/ Original Estimates 2012 (6-2)	10 Projected Expend. 2012/ Draft Estimates 2013 (7-6)	
<b>01 - PERSONNEL EXPENDITURE</b>											
001 - General Admin.											
01 - Salaries & Coia	500,000	520,000	10,000	530,000	130,000	525,000	530,000	5,000 - Vacant post filled	35,000	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>530,000</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	115,000	(-\$22,000) - Additional Vehicle was not acquired in fiscal 2012	32,000	150,000	150,000
17 - Training	40,000	50,000	-	50,000	10,000	30,000	50,000	\$5,000 - See Appendix E for details	5,000	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>165,000</b>		<b>37,000</b>	<b>185,000</b>	<b>185,000</b>

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

**APPENDIX VI  
(Specimen)  
SUMMARY**

**RETURN OF PERSONNEL - 2013**

**HEAD/BOARD:**

Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2013 (Inclusive of COLA)			Remarks
	2012	2013	Salary	Cola	Post with Substantive Holder	Vacant Posts With Bodies	Vacant Posts Without Incumbents	
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 and 28, Appendix D - Paragraph 1

**APPENDIX VII**  
**(Specimen)**  
**RETURN OF PERSONNEL - 2013**

HEAD/BOARD:

Establishment	Item No.	Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Provision in Draft Estimates 2013 (Inclusive of COLA)			Remarks
						Salary	Cola	Post with Substantive Holder	With Bodies	Vacant Posts Without Incumbents	
2012	2013					\$	\$	\$	\$	\$	*
<u>DIVISION A</u>	4	Administrative Officer II	46D	1) John Lewis 2) Vacant 3) Vacant	1.1	8425/8614 825/48426	125 0	102,527	7,851	-	F: Mohammed, Administrative Assistant (Item 17) - Acting in Post Post vacant with effect from November 2001 to be filled by February 1st 2013
1	1	Administrative Assistant	35F	F: Mohammed	1.1	7482/7639	125	91,197	0	0	Retirement of K. Solomon with effect from July 20, 2006.
2	3	Clerk II	20C	1) Russel Raqbir 2) Wahid King 3) vacant	1.1	4866/4984 4608/4739 4608/4739	125 125	61,044 57,975	-	-	1st Longevity
2	1	Clerk I	14	Vacant		4051/4152	125	-	5,472	-	Post created with effect from March 01, 2010 for a period of 3 years. Cabinet Minute No. Sharon Bruce temp. C.II Ag. in post J. Jones temporary appointment with effect from June 30, 2006
		Temporary Staff Clerk I	14	Sharon Bruce	1.1	4051/4152	125	51,324	-	-	1 Post abolished with effect from January 01, 2010. Cab. Min. No. Post created for an additional 3 years with effect from January 01, 2010. Cab Min No.
<b>TOTAL</b>								<b>364,067</b>	<b>64,344</b>	<b>64,656</b>	

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

\*Where post is vacant also include in the Remarks Column:

Date of Vacancy  
Reasons 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 2012/2013 for the efficient operation of the Ministry/Department/Board

**APPENDIX VIII  
(Specimen)  
SUMMARY**

**RETURN OF DAILY-RATED EMPLOYEES - 2013**

**HEAD/BOARD:**

Divisions	(2)		(3)		(4)		(5)	(6)			(7)	(8)	(9)	(10)	(11)
	PERMANENT ESTABLISHMENT		Workers Employed		Total Number of Approved Posts	Number of Posts Utilised (3+4)	PERMANENT WORKERS Fmly. Regular Workers with 10 yrs. Service as at 31/12/93	ADDITIONAL WORKERS			Workers employed less than 10 days Per Fortnight	TOTAL (7+8)	Total No. of Workers Employed (5+6+9)	Annual Wages Cost (Wages and COLA only)	
	Permanent	Regular	Workers employed 10 days Per Fortnight	OTHER REGULAR WORKERS											
DIVISION A	430	344	84	428	95	35	-	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>					



**APPENDIX IX**

(Specimen)

**DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2013**

**HEAD/BOARD:**

(2) Divisions	(3) Occupation	(4) Grade	(5) PERMANENT ESTABLISHMENT		(7) Number of Posts Utilised (5+6)	(8) ADDITIONAL WORKERS			(10) Workers employed less than 10 days Per Fortnight	(11) TOTAL (9+10)	(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 Fmly. Regular Workers with 10 yrs. service as at 31/12/93	(9) Workers employed 10 days Per Fortnight					
				(4) Permanent				(5) Regular				
DIVISION A	Foreman	1	6	5	1	6	1	-	-	-	7	558,740
	Mechanic	4	2	-	1	1	-	-	-	-	1	62,860
	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

**APPENDIX X**

**RECURRENT EXPENDITURE DRAFT ESTIMATES 2013**

**EXPLANATION SHEET**

**MINISTRY/ BOARD -**

Details of Request	AMOUNT	Remarks / Justification	FOR USE BY MIN. OF FINANCE
<b>SUB-HEAD : 01 - PERSONNEL EXPENDITURE</b>			
<b>SUB - ITEM : 06 - Remuneration to Board &amp; Commission Members</b>			
Chairman:	\$	Board appointed for 3 years w.e.f 12/01/2011	
Remuneration	120,000		
Travel allowance -	12,000		
Deputy Chairman	90,000		
Remuneration	9,000		
Travel allowance -	300,000		
Members (5)	30,000		
Remuneration	561,000		
Travel allowance -			
Draft Estimates 2013			
<b>SUB-HEAD : 02 - GOODS AND SERVICES</b>			
<b>SUB - ITEM : 01 - Travelling</b>			
Director -	33,000	New rate approved from \$1,500 to \$2,750 from 1/01/2010	
Commuted allowance	66,000		
Dep. Director, Sr. Accountant- Continuted Allowance	1,200	Director proposes to visit Tobago Sub- Office every quarter	
Airfare to Tobago	4,000		
Hotel accommodation - Tobago	104,200		
Draft Estimates 2013	483,492		
16 - Contract Employment - See Return of Personnel			
43 - Security Services -	60,000	Contract with Amalgamated Security for 3 years from 1/10/2011	
Head Office - POS	72,000	Contract with Amalgamated Security for 3 years from 1/01/2011	
Sub-Office - San Fernando, Arima	132,000		
37 - Janitorial Services - Head & Sub-Offices	96,000	Contract with MTS for 3 years from 1/01/2011	

APPENDIX XI

**DRAFT ESTIMATES 2013**

**RETURN OF PERSONNEL**

**OFFICERS ON CONTRACT**

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS				TOTAL FOR YEAR	*CONTRACT GRATUITY PAYABLE IN 2013	REMARKS
			SALARY	TRAVELLING	HOUSING	NIS			
			\$	\$	\$	\$	\$		
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. 1/10/2010 - 30/09/13 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. 1/10/2010 - 30/09/13 Gratuity- 20% of gross earnings Cabinet Minute No. dated
<b>TOTAL</b>							<b>483,492</b>	<b>108,000</b>	

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

DRAFT ESTIMATES: CONTRACT EMPLOYMENT

\*DRAFT ESTIMATES: CONTRACT GRATUITY -

\$ 483,492

108,000

\* Appendix C - Paragraph 28

Contract Gratuity to be funded under Head 20 - Pensions and Gratuities

\* Appendix D - Paragraph 1

Contract Gratuity to be funded under the Current Transfers and Subsidies vote of the particular Board/Body

MINOR EQUIPMENT PURCHASES - DRAFT ESTIMATES 2013

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 - <u>GENERAL ADMIN.</u> 01 - Vehicles	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	
SUB-TOTAL				463,500		
PLUS VAT				69,525		
GRAND TOTAL				533,025		

**APPENDIX XIII**

**ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2013**

(1) Sub-head/ Item Sub-Item	(2) Description	(3) 2011 Actual	(4) 2012 Estimate	(5) 2012 Revised Estimate	(6) 2013 Estimated Income	(7) Increase/ (Decrease) (6-5)	(8) Explanations	(9) Projections		(10) 2015 \$
								2014 \$	2015	
01	Government Subvention	\$	\$	\$		\$				\$
04	Other Income Item/ Sub-Item									

Refer to Appendix D - Paragraph 1

APPENDIX XIV

STATUTORY BOARDS AND SIMILAR BODIES

COMPARATIVE INCOME STATEMENT  
(Excluding Government Subvention)

ORIGINAL/REVISED ESTIMATES 2012

BOARD

SUB-HEAD/ITEM	(2)		(3)		(4)		(5)			(6)	(7)	(8)	(9)
	2012 ORIGINAL ESTIMATES		2012 ORIGINAL ESTIMATES		2012 ORIGINAL ESTIMATES		2012 REVISED ESTIMATES			2012 REVISED ESTIMATES			REASONS FOR VARIANCE
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL	VARIANCE				
				(2+3)				(5+6)	(4-7)				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			

APPENDIX XV

STATUTORY BOARDS AND SIMILAR BODIES - 2013

ESTIMATED INCOME FOR 2013  
(Excluding Government Subvention)

BOARD

(1) TOTAL ARREARS OF INCOME AS AT 30/9/2011	(2) ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2012	(3) ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2013	(4) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2013	(5) TOTAL ESTIMATED INCOME FOR 2013 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	(6) REMARKS

Refer to Appendix D - Paragraph 1

APPENDIX XVI

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2013 (WITH PROJECTIONS FOR 2014 AND 2015)

HEAD - MINISTRY OF .....

To be completed and returned to the Permanent Secretary, Ministry of Planning and the Economy (Project Planning and Reconstruction Division) not later than April 30, 2012

Sub-Head Item No.	Programme/Project	2011 Actual Expenditure	2012 Approved Estimates	2012 Revised Estimates	2013 Draft Estimates (Year 1)	Explanations	Projections		
							2014 (Year II)	2015 (Year III)	Explanations
		\$	\$	\$	\$		\$	\$	



APPENDIX XVII  
DETAILED IMPLEMENTATION PLAN

Head -  
Project Name - (\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2012 To Be Paid 2013	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 15

**APPENDIX XVIII**  
**IMPLEMENTATION PLAN AND PROJECTED CASH FLOW (2013-2015)**

Project No.:

Project Name:

Item	Main Activities/Inputs	Plan	2013				2014				2015				Sub-Total	Grand Total	
			Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2			Q3
A	Implementation																
	Cash Flow																
B	Implementation																
	Cash Flow																
C	Implementation																
	Cash Flow																
D	Implementation																
	Cash Flow																
E	Implementation																
	Cash Flow																
F	Implementation																
	Cash Flow																
G	Implementation																
	Cash Flow																
H	Implementation																
	Cash Flow																
I	Implementation																
	Cash Flow																
J	Implementation																
	Cash Flow																
K	Implementation																
	Cash Flow																
L	Implementation																
	Cash Flow																
M	Implementation																
	Cash Flow																

Implementation Plan - period of implementation to be indicated by shading the relevant Quarters.

Cash Flow Plan - proposed expenditure to be shown by inserting the amounts in the relevant Quarters.

.....5

Refer to Section E Paragraph 14

APPENDIX XIX

**ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30, 2012**

**Head - Ministry/Agency**

Project Name and Number	Financial						Physical			
	Allocation 2012	Releases 2012	Planned Expenditure and Commitment 2012	Actual Expenditure and Commitment 2012	Variance between Actual and Planned Expenditure (c) - (d)	Projected Expenditure to end of Fiscal 2012	Detailed Project Activities in 2012 with time-frames	Planned (%)	Actual (%)	Achievements/ Constraints/ Remarks/ Explanation of Variances
(a)	(b)	(c)	(d)	(c) - (d)						
<b>Total</b>										

Refer to Appendix E - Paragraphs 16 and 31

## APPENDIX XX

## DEVELOPMENT PROGRAMME DRAFT ESTIMATES - 2013

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 19 and 20

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.