

MINISTER OF FINANCE

CALL CIRCULAR

No. 1 Dated: March *5*, 2010

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**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
2011**

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

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

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

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

F: Bud: 1/1/3

Minister of Finance Circular No: 1 dated February

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 2011

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2011. The preparation of these estimates should take cognizance of government's vision of transforming Trinidad and Tobago into a developed country by 2020.
2. The Ministry of Finance continues to have overall responsibility for the Budget, inclusive of the preparation of the Capital Budget.
3. Ministries and Departments are required to submit their draft estimates of Revenue and draft estimates of Expenditure for the financial year 2011 to the Ministry of Finance by **April 30, 2010**.
4. Instructions to the companies, which Government owns entirely or in which it has a major shareholding, will be issued by means of a letter signed by the Minister of Finance or the appropriate Minister.
5. The Government is committed in the medium to long term to a change of the budgetary system from its current line item format to Output Budgeting, which incorporates a presentation identifying specific outputs to be delivered at specific costs, for example, kilometers of road paved. This commitment was reinforced by the Minister of Finance during the delivery of the 2010 Budget statement in September 2009. In this system Permanent Secretaries, Heads of Departments and the Chief Administrator of the Tobago House of Assembly would be held accountable for the delivery of outputs which can be defined in terms of quantity, quality, costs, location and timeliness.

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

7. For fiscal year 2011, Ministries are required to submit their draft estimates of Revenue and draft estimates of Expenditure in the normal line item format.

8. Submissions should continue to take cognition of the downward structural shift in Government Revenue consequent upon the decline in energy and petrochemical prices. The prices of these commodities continue to be substantially below the highs recorded during fiscal 2008.

9. The 2011 Budget must be circumscribed by the following documents:

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

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

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

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

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

“Accounting officers shall carefully scrutinize all items of expenditure to ensure: -

- (a) that services which are no longer essential are eliminated;*
- (b) that all necessary services are provided at the lowest cost possible; and*
- (c) that public funds are spent to the best advantage.”*

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

14. The first claims upon the 2011 Estimates are the commitments of the previous years. However, every effort should be made to liquidate these commitments from the current year's allocation.

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

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

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

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

18. Permanent Secretaries/Heads of Departments should indicate in their covering memoranda that the draft estimates of all Divisions and Agencies under their control have been fully examined at the most senior level and that the recommendations reaching the Ministry of Finance have their full concurrence.

19. The opportunity is again taken to emphasize the great importance that the Public Sector must attach to these draft estimates. Strict adherence to the instructions contained in this Circular is therefore required, and divergence must be pursued with the Ministry of Finance, in writing, prior to the submission of your draft estimates.



Minister of Finance

STRATEGIC PLANS AND OBJECTIVES

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

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

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

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

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

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

REVENUE (INCLUDING CAPITAL RECEIPTS)

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

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

3. Each Head of Revenue should be shown on a separate sheet in the form specified at Appendix I. The description of the Head, Sub-head, Item and Sub-item (where applicable) should be identical with those appearing in the Estimates for 2010, 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 2009 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 2010 and the draft estimates for 2011 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 15, 2010 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, 2010.

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 2011 must include a provision for such arrears that are likely to be collected during the course of the current financial year and during 2011. In this regard, a separate statement in the form specified at Appendix III is required.

8. Attention is drawn to the instructions that are contained in letters of appointment of **Receivers of Revenue**. Receivers are reminded of their duty to collect **all** revenues for which they are responsible. Therefore, measures must be taken to correct any deficiencies that may exist at the revenue collection agencies with a view to achieving the targets set out in the Revenue Estimates.
9. Five (5) copies of the draft estimates are to be submitted to the Ministry of Finance.
10. **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 deficit of approximately 6% of GDP was recorded in 2009 and a further deficit of 5% of GDP is planned for 2010, 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 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 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 2010 and 2011. For each project a separate submission should be made showing the estimated recurrent expenditure for 2011. 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 2010.

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 2010 and those expected to retire in 2011 and 2012, must be provided.

Overtime

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

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

15. No provision should be made to meet overtime payment for maintenance and other works done by Ministry of Works and Transport personnel on behalf of other Ministries. Such payment would be effected by the Ministry of Works and Transport only. Wherever Ministries and Departments anticipate that the staff of the Ministry of Works and Transport will be utilized to undertake overtime work during the 2011 fiscal year, the estimated cost should be submitted to the Ministry of Works and Transport for inclusion in its Estimates of Expenditure.

Employer's Contribution to N.I.S.

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

GOODS AND SERVICES

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

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

Example

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

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

Allocations for Utilities and House Rates/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 2009, Revised Projections for 2010 and justification for the allocation requested in respect of 2011. 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 2011 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 2010 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2011 has been given, only a token provision should be included.

GENERAL

28. The draft estimates of Expenditure for 2011, together with projections for 2012 and 2013, 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/CD with the information must be provided.** Attached, is a 3.5inch diskette 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 2010 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 that distributed.**

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 2011, together with projections for 2012 and 2013, 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, 2010.**

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, 2009 to December 31, 2009 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 2010 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 2011 should include arrears of income likely to be collected. **The collection of arrears of income must be diligently pursued. Failure to do so may result in increased deficits, which the Ministry of Finance will not fund.**

11. Statutory Boards/Agencies should also urgently explore every possibility for increasing their income and should submit proposals under confidential cover by April 03, 2010 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 17, 2010.

12. Three (3) printed copies of the draft estimates and a 3.5 inch formatted diskette/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 2011** by Ministries/Departments of Government (**including** Statutory Boards and Similar Bodies and the Tobago House of Assembly) are to be submitted to the **Project Planning and Reconstruction Division, Ministry of Finance not later than April 30, 2010**.
3. The Ministry of Finance will be responsible for the review of all these proposals before making a submission to Cabinet on the size and composition of the 2011 Public Sector Investment Programme (PSIP). The decision of Cabinet on this submission will be the basis upon which the 2011 Development Programme is finalized for approval by Parliament.
4. **Submissions should be constrained by Ministries' and Departments' implementation capacity.** In this regard a report on any manpower constraints that affect the ability of your Ministry/Department to properly formulate and implement projects should be included.
5. Submissions will also be considered for requests for resources under the Infrastructure Development Fund (IDF). These submissions should be made to the Ministry of Finance, which will be responsible for the allocation and administration of the IDF. In addition, the IDF submission should be copied to the Project Planning and Reconstruction Division, Ministry of Finance.
6. 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.
7. The information required for the analysis of the investment proposals is set out in the following paragraphs. It is extremely important that Ministries/Departments provide this information in the required format, as this will assist the Ministry of Finance in finalizing its recommendations.

Allocation of Funds

8. With respect to the appropriation of funds for projects to be executed in 2011, the following order of priority will apply:
 - (a) commitments arising from activities completed prior to 2011;
 - (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.

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

10. Additionally, in reviewing submissions for the inclusion of **new projects**, the Ministry of Finance will accord highest priority to those proposals that facilitate the upgrading of the national infrastructure to provide a platform for sustainable growth, individual and community development and the enhancement of social services.

Documentation of Investment Proposals

Summary Information

11. Four (4) printed copies of the draft Development Programme estimates for 2011 should be submitted to the Project Planning and Reconstruction Division, Ministry of Finance, using the format that is shown at **Appendix XVI**, together with a 3.5 inch formatted diskette/CD containing the required information in a spreadsheet format. Summary information should be submitted in respect of all projects proposed for inclusion in the Development Programme.

Continuing Projects

12. 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 2011 for activities completed prior to October 1, 2009 or scheduled for completion in 2010. **Four (4) printed copies of each request together with a 3.5 inch formatted diskette/CD are to be submitted.**

13. A comprehensive achievement report on the progress of each project as at March 31, 2010 should be submitted using the form at **Appendix XVIII**.

14. 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

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

- (a) screen project ideas and select the most suitable ones for more detailed development;
 - (i) prepare project documents for those projects proposed for funding; and

- (ii) submit the project documents to the Ministry of Finance for review and analysis.

16. In order to facilitate an assessment by the Ministry of Finance 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 XIX**. In so doing, care must be exercised to specifically address the following issues:

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

17. **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.

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

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

Additional Information - All projects

20. 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.

21. 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.

22. 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.

23. **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 2011 Public Sector Investment Programme.** One (1) complete package of your proposals must also be submitted to the Budget Division, Level 10, Ministry of Finance.

Exclusion of Recurrent Items

24. 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 2011, provision is made under the appropriate recurrent votes to finance all activities of a recurrent nature now funded from Development Programme Votes.

25. Where projects scheduled for completion in 2010 and 2011 will give rise to recurrent expenditure in 2011, the necessary steps should be taken by your Ministry/Department to have provision made for such expenditure included in the 2011 Recurrent Expenditure estimates. (See Appendix C Paragraph 5).

REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2010

26. A Review of the performance of the Public Sector Investment Programme (PSIP) in the 2010 fiscal year will be prepared by the Ministry of Finance and included as part of the 2011 PSIP to be submitted to Parliament.

27. Permanent Secretaries and Heads of Departments/Accounting Officers are therefore asked to submit four (4) copies of an Achievement Report on their ongoing projects as at June 30, 2010 using the format as at **Appendix XVIII**.

28. **This report must be submitted to the Permanent Secretary, Ministry of Finance by July 16, 2010.**

29. All enquiries pertaining to the preparation of both the estimates of Development Programme for 2011 and the Review of the 2010 Public Sector Investment Programme should be addressed to: **Ms. Daphne M. Davis, Acting Assistant Director, Project Planning and Reconstruction Division, Ministry of Finance – (Telephone No. 627-9700 Extension 1463).**

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

SECTION 1 – (UNIT A-D)

Mrs. Betty Elliot, Acting Budget Supervisor (Telephone No: 627-9700, Ext 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
 Central Administrative Services, Tobago
 Personnel Department
 Ministry of Finance
 Charges on Account of the Public Debt
 Pensions and Gratuities
 Ministry of National Security
 Ministry of the Attorney General
 Ministry of Legal Affairs
 Ministry of Public Administration
 Ministry of Information
 Integrity Commission
 Environmental Commission

SECTION 2 – (UNIT E)

Mrs. Wilma Horrell, Acting Budget Supervisor (Telephone No: 627-9700, Ext 4914)

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

SECTION 3 - (UNIT F & G)

Mrs. Mabel Daly, Acting Budget Supervisor (Telephone No: 627-9700, Ext 4926)

Ministry of Agriculture, Land and Marine Resources

Ministry of Education

Ministry of Health

Ministry of Labour and Small and Micro Enterprise Development

Ministry of Tourism

Ministry of Energy and Energy Industries

Ministry of Sport and Youth Affairs

Ministry of Foreign Affairs

Ministry of Trade and Industry

Ministry of Science, Technology and Tertiary Education

Ministry of Community Development, Culture and Gender Affairs

Ministry of Social Development

APPENDIX J

DRAFT ESTIMATES OF REVENUE FOR 2011

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Actual Revenue 2009	2010			2011 Draft Estimates	Explanations for variances between Revised Estimates 2010 and Draft Estimates 2011
		Approved Estimates	Actual Revenue Oct. - Mar. (a)	Projected Revenue April - Sept. (b)		

Refer to Appendix B - Paragraph 3
 Note: To return to the Permanent Secretary, Ministry of Finance(Budget Division)not later than 30 April, 2010

APPENDIX II

DRAFT ESTIMATES OF REVENUE FOR 2011

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	2010 Revised Estimates	Assumption for Revised Estimates	2011 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 2011

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Total Arrears of Revenue as at 30/9/2009	Arrears included in Revised Estimates 2010	Arrears collected Oct. 01, 2009 to Mar. 31, 2010	Arrears estimated to be collected Apr. 01 to Sept. 30, 2010	Arrears estimated to be collected during 2011	Remarks
	\$ 0	\$ 0	\$ 0		\$ 0	

**APPENDIX IV
(Specimen)
SUMMARY - DRAFT ESTIMATES 2011**

	1	2		3		4	5	6	7
	Actual Expenditure 2009	Original	Supplementaries and Transfers	2010 Estimates		Revised 2 + 3	Projected Expenditure 2010	Draft Estimates 2011	Increase/ Decrease 6-5
PERSONNEL EXPENDITURE									
Salaries and COLA Wages and COLA etc.....									
GOODS AND SERVICES									
Travelling and Subsistence Uniforms Electricity etc.....									
MINOR EQUIPMENT PURCHASES									
Vehicles Office Equipment etc.....									
CURRENT TRANSFERS & SUBSIDIES									
TOTAL									

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

APPENDIX V
(Specimen)
RECURRENT EXPENDITURE - EXPLANATION SHEET - 2011 DRAFT ESTIMATES
PROJECTIONS FOR 2012 AND 2013

HEAD/BOARD

Subhead/Item	Actual Expenditure 2009	2010 Estimates				Draft Estimates 2011	Increase/ (Decrease)	Explanations for Variances		Projections		For use by Ministry of Finance
		Original	Virements Supplementaries and Transfers	Revised	Expenditure Including Commitments to 31/3/2010			Projected Expenditure 2010	Projected Expend. 2010/ Original Estimates 2010 (6-2)	Projected Expend. 2010/ Draft Estimates 2011 (7-6)	2012	
01 - PERSONNEL EXPENDITURE							7 - 6					
001 - General Admin.	500,000						35,000	\$5000 - Vacant post filled		550,000	550,000	
01 - Salaries & Cola		10,000		530,000	130,000	560,000			35,000 - To cater for posts to be filled			550,000
Total Gen. Admin.	500,000	10,000	10,000	530,000	130,000	560,000	35,000			550,000	550,000	550,000
02 - GOODS AND SERVICES												
001 - General Admin.	100,000						32,000					
13 - Maintenance of Vehicles		(25,000)		115,000	30,000	150,000						
									32,000 - Maintenance cost of vehicles to be acquired See Appendix B for details.	150,000	150,000	150,000
17 - Training	40,000			50,000	10,000	35,000	5,000					
									\$5,000 - See Appendix E for details.	35,000	35,000	35,000
Total Gen. Admin.	140,000	-	-	165,000	40,000	185,000	37,000			185,000	185,000	185,000

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

**APPENDIX VI
(Specimen)
SUMMARY**

RETURN OF PERSONNEL - 2011

HEAD/BOARD: Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2011 (Inclusive of COLA)		Remarks	
	2010	2011	Salary	Cola	Post with Substantive Holder	Vacant Posts		
						With Bodies		Without Bodies
FOR EXAMPLE DIVISION A	260	255	\$ 800,000	\$ 12,750	\$ 8,640,000	576,000	192,000	
DIVISION B	25	26	74,000	1,300	831,312	54,216	18,072	
GRAND TOTAL								

Division refers to the Item in Estimates
Refer to Appendix C - Paragraphs 8 & 28, Appendix D - Paragraph 1

**APPENDIX VII
(Specimen)
RETURN OF PERSONNEL - 2011**

HEAD/BOARD:

Establishment	Item No.		Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Post with Substantive Holder	Provision in Draft Estimates 2011 (Inclusive of COLA)		Remarks
	2010	2011					Salary	Cola		With Bodies	Without Bodies	
<u>DIVISION A</u>							\$	\$	\$	\$		
4	4	16	Administrative Officer II	46D	(1) John Lewis (2) Vacant (3) Vacant (4) Vacant	1.1	8426/8614 8254/8426	125 0	102,527	- 7,851	- 64,656	F. Mohammed, Administrative Assistant (Item 17) - Acting in Post Post vacant with effect from November 2001 to be filled by February 1st 2011 0 Retirement of K. Solomon with effect from July 20, 2006. 1st Longevity
1	1	17	Administrative Assistant	35F	F. Mohammed	1.1	7482/7639	125	91,197	-	-	
2	3	19	Clerk II	20C	(1) Russel Ragbir (2) Wahid King (3) vacant	1.1	4866/4984 4608/4739 4608/4739	125 125	61,044 57,975	- -	- -	Post created with effect from March 01, 2009 for a period of 3 years. Cabinet Minute No. Sharon Bruce temp. C.I. Ag. in post J. Jones temporary appointment with effect from June 30, 2006
2	1	20	Clerk I	14	Vacant		4051/4152	125	-	51,021	-	1 Post abolished with effect from January 01, 2009. Cab. Min. No. Post created for an additional 3 years with effect from January 01, 2009. Cab Min No.
			21 Temporary Staff Clerk I	14	Sharon Bruce	1.1	4051/4152	125	51,324	-	-	
TOTAL									364,067	64,344	64,656	

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

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

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

**Identify critical posts which are required to be filled in 2010/2011 for the efficient operation of the Ministry/Department/Board

APPENDIX VIII
(Specimen)
SUMMARY

RETURN OF DAILY-RATED EMPLOYEES - 2011

HEAD/BOARD:

Divisions	(2)		(3)		(4)		(5)	(6)			(7)	(8)		(9)	(10)	(11)
	Total Number of Approved Posts	Workers Employed	Permanent	Regular	Number of Posts Utilised	PERMANENT WORKERS Fmly. Regular Workers with 10 yrs. Service as at 31/12/93	ADDITIONAL WORKERS			Workers employed 10 days Per Fortnight	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	OTHER REGULAR WORKERS							
DIVISION A	430	344	84	428	95	35	-	35	39	35	39	558	18,810,000			
DIVISION B	225	225	-	225	5	-	-	-	39	-	39	269	9,100,000			
GRAND TOTAL	655	569	84	653	100	35	39	35	39	74	827	27,910,000				

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

APPENDIX I X

(Specimen)

DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2011

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) Workers employed 10 days Per Fortnight	(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) OTHER REGULAR WORKERS						(11) TOTAL (9+10)	
				(4) Permanent			(5) Regular	(9) Workers employed 10 days Per Fortnight						(10) Workers employed less than 10 days Per Fortnight
DIVISION A	Foreman	1	6	5	1	6	1	-	-	7	558,740			
	Mechanic	4	2	-	1	1	-	-	-	1	62,660			
	Chargehand	6	4	4	4	-	-	-	-	4	217,360			
	Female Labourers	9	2	2	2	-	-	-	-	2	93,600			
TOTAL		19	14	11	2	13	1	0	0	14	932,360			

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

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2011

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request	AMOUNT	Remarks / Justification	FOR USE BY MIN. OF FINANCE
SUB-HEAD : 01 - PERSONNEL EXPENDITURE			
SUB - ITEM : 06 - Remuneration to Board & Commission Members			
Chairman:	\$	Board appointed for 3 years w.e.f 12/01/2008	
Remuneration 10000 x12	120,000		
Travel allowance - 1000 x12	12,000		
Deputy Chairman	90,000		
Remuneration 7500 x12	90,000		
Travel allowance - 750 x12	9,000		
Members (5)	300,000	1 member resigned w.e.f. 16/02/2010	
Remuneration 5000 x12x5	300,000		
Travel allowance - 500 x12x5	30,000		
Draft Estimates 2011	561,000		
SUB-HEAD : 02 - GOODS AND SERVICES			
SUB - ITEM : 01 - Travelling			
Director -	33,000	New rate approved from \$1,500 to \$2,750 from 1/01/2010	
Commuted allowance 2750 x12	33,000		
Dep. Director, Sr. Accountant- Commuted Allowance	66,000		
Airfare to Tobago 2750 x12x2	66,000		
Hotel accommodation - Tobago 300 x4	1,200	Director proposes to visit Tobago Sub- Office every quarter	
Draft Estimates 2011 1000 x4	4,000		
16 - Contract Employment - See Return of Personnel	104,200		
	483,492		
43 - Security Services -	60,000	Contract with Amalgamated Security for 3 years from 1/10/2009	
Head Office - POS 5000x12	60,000		
Sub-Office - San Fernando, Arima 3000x12x2	72,000	Contract with Amalgamated Security for 3 years from 1/01/2009	
	132,000		
37 - Janitorial Services - Head & Sub-Offices	96,000	Contract with MTS for 3 years from 1/01/2009	
Head Office - POS 5000x12	60,000		
Sub-Office - San Fernando, Arima 3000x12x2	72,000		
Head & Sub-Offices 8000x12	96,000		

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

APPENDIX XI

DRAFT ESTIMATES 2011

RETURN OF PERSONNEL

OFFICERS ON CONTRACT

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS				CONTRACT GRATUITY PAYABLE IN 2011	REMARKS
			SALARY	TRAVELLING	HOUSING	OTHER		
			\$	\$	\$	\$		
02 Goods & Services 001 General Administration 16 Contract Employment	Director	Richard John	15,000	1,500	1,000	197	108,000	On contract for 3 years w.e.f. 1/10/2008 - 30/09/2011 Gratuity- 20% of gross salary Cabinet Minute No. dated
	Project Implementation officer	Vacant	12,000	1,200	0	197	160,764	Nil Post created by Cabinet Minute No. Dated (Post advertised Interviews to be held shortly).
	Human Resource Manager	Teddy Singh	8,000	1,000	0	197	110,364	0 On contract for 3 years w.e.f. 1/11/2008 - 31/10/2011 Gratuity- 20% of gross earnings Cabinet Minute No. dated
TOTAL							483,492	108,000

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

DRAFT ESTIMATES: CONTRACT EMPLOYMENT

\$ 483,492

*DRAFT ESTIMATES: CONTRACT GRATUITY -

108,000

* 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 2011

**MINISTRY/DEPARTMENT/BOARD:
DIVISION:**

ITEM AND SUB ITEM	REQUIREMENT OF PRIORITY	(IN ORDER NO. REQ'D	UNIT COST	TOTAL COST	REMARKS	FOR USE BY MINISTRY OF FINANCE
<u>001 - 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		

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

APPENDIX XIII

ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2011

Sub-head/ Item Sub-Item	(2) Description	(3) 2009 Actual	(4) 2010 Estimate	(5) 2010 Revised Estimate	(6) 2011 Estimated Income	(7) Increase/ (Decrease) (6-5)	(8) Explanations	(9) Projections		(10)
								2012	2013	
01	Government Subvention	\$	\$	\$		\$		\$	\$	
04	Other Income Item/ Sub-Item									

APPENDIX XIV

STATUTORY BOARDS AND SIMILAR BODIES

COMPARATIVE INCOME STATEMENT
(Excluding Government Subvention)

ORIGINAL/REVISED ESTIMATES 2010

BOARD

SUB-HEAD/ITEM	(2)		(3)		(4)		(5)			(6)		(7)		(8)	(9)
	2010 ORIGINAL ESTIMATES						2010 REVISED ESTIMATES								
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (2+3)	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (5+6)	VARIANCE (4-7)		REASONS FOR VARIANCE						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			

STATUTORY BOARDS AND SIMILAR BODIES - 2011

ESTIMATED INCOME FOR 2011
(Excluding Government Subvention)

BOARD

(1) TOTAL ARREARS OF INCOME AS AT 30/9/2009	(2) ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2010	(3) ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2011	(4) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2011	(5) TOTAL ESTIMATED INCOME FOR 2011 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	(6) REMARKS

Refer to Appendix D - Paragraph 1

APPENDIX XVI

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2011 (WITH PROJECTIONS FOR 2012 AND 2013)

HEAD - MINISTRY OF

To be Completed and returned to the Permanent Secretary, Ministry of Finance (Project Planning and Reconstruction Unit)
not later than April 30, 2010

Sub-Head Item No.	Programme/Project	2009 Actual Expenditure	2010 Approved Estimates	2010 Revised Estimates	2011 Draft Estimates	Explanations	Projections	
							2012	2013
		\$	\$	\$	\$		\$	\$

APPENDIX XVII
DETAILED IMPLEMENTATION PLAN

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

ITEM	Inputs/Main Activities	Amounts Due 2010 To Be Paid 2011	10	11	12	01	02	03	04	05	06	07	08	09	Activity Cost		
															Foreign	Local	Total
A																	
B																	
C																	
D																	
E																	
F																	
G																	
H																	
I																	
J																	
K																	
L																	
M																	
															AGGREGATE COST		
															- FOREIGN		
															- LOCAL		

Refer to Appendix E - Paragraph 11

APPENDIX XVIII

ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30, 2010

Head - Ministry/Agency

Project Name and Number	Financial					Physical				
	Allocation 2010	Releases 2010	Planned Expenditure and Commitment 2010	Actual Expenditure and Commitment 2010	Variance between Actual and Planned Expenditure (c) - (d)	Projected Expenditure to end of Fiscal 2010	Detailed Project Activities in 2010 with time-frames	Planned (%)	Actual (%)	Achievements/ Constraints/ Remarks/ Explanation of Variances
	(a)	(b)	(c)	(d)	(c) - (d)					
Total										

APPENDIX XIX**DEVELOPMENT PROGRAMME DRAFT ESTIMATES - 2011**

Head -

Project Name -

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

Refer to Appendix E - Paragraphs 15 and 16

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
6 IMPLEMENTATION		
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
7 OPERATION		
Production Programme/Output	X	X
Maintenance	X	X
Working Capital	X	-
Organization and Management	X	X
Operating Cost	X	X
Reporting Relationships/Accountability		
8 ENVIRONMENTAL IMPACT ASSESSMENT		
Physical	X	X
Biological	X	X
Social	X	X
Mitigation Measures	X	X
9 FINANCIAL ANALYSIS		
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
10 ECONOMIC ANALYSIS		
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.