



MINISTER OF FINANCE AND THE ECONOMY

CALL CIRCULAR

No. 02 Dated: March 04, 2015

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
2016

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The Minister of Finance and the Economy 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, made under The Exchequer and Audit Act Chapter: 69:01; and
- ii. Part II of the Financial Instructions 1965.

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Minister of Finance and the Economy Circular No. 02 dated March 04, 2015

FROM: MINISTER OF FINANCE AND THE ECONOMY

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 2016**

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2016. The preparation of these estimates should take into consideration the policy strategies which outline Government's perspective and intent on the socio-economic transformation for the country over the short to medium term period. Every effort must be made to ensure that requests for resources for programmes and projects are consistent with the following strategic priorities :

- 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. The focus on these priorities will continue to encourage greater collaboration and the establishment of functional relationships among Ministries, Departments and Agencies in an attempt to achieve greater coherence and effectiveness in implementing Government's development objectives.

3. In addition, Ministries, Departments and Agencies are to pay particular attention to the National Spatial Development Strategy (NSDS) and the seven (7) strategic business clusters targeted for the diversification thrust. The NSDS is the overarching framework that spatially represents the socio-cultural, economic and environmental development priorities for Trinidad and Tobago. These strategies and policies articulate Government's vision of sustainable development and aim to describe in broad terms, the nature and location of future development in the country.

4. It is critical that hydrocarbon revenues continue to be (re) directed into transforming the economic base, by stimulating new growth clusters and re-organizing existing traditional clusters, to produce high value added products and services for the global market. To this end, seven (7) strategic business clusters have been identified:

- Energy
- Food Sustainability
- Culture and Creative Industries
- Maritime
- Tourism
- Financial Services
- Information, Communication and Technology (ICT)

These strategies will continue to emphasize the post 2016 sustainable development agenda, through collaboration among Ministries, Departments and Agencies, in an attempt to achieve greater coherence and effectiveness in implementing Government's development objectives.

5. The Ministry of Finance and the Economy continues to have overall responsibility for the Budget, however, the Ministry of Planning and Sustainable Development has responsibility for the preparation, monitoring and evaluation of the Capital Budget and for the articulation of the policy framework for sustainable development.

6. Ministries, Departments and Agencies are required to submit their draft estimates of Revenue and draft estimates of Recurrent Expenditure for the financial year 2016 to the Ministry of Finance and the Economy by April 30, 2015. However, the draft estimates of the Capital Expenditure Programme should be submitted to the Ministry of Planning and Sustainable Development and also copied to the Ministry of Finance and the Economy by April 30, 2015.

7. 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 Permanent Secretary, Ministry of Finance and the Economy.

8. The Government is committed, in the medium to long term, to a change of the budgetary system from its current format to the introduction of performance informed budgeting. The preparatory work in this area is ongoing.

9. The three [3] year Public Sector Investment Programme (PSIP) which was re-introduced in fiscal 2013 will be continued in 2016. In this regard, the submission of estimates for 2016 should include projects and programmes currently being executed, for which contractual obligations exist. With respect to the inclusion of new projects and programmes, the PSIP 2016-2018 will continue to give priority to those programmes and projects that are aligned with strategic priorities. Every effort must be made to ensure that programmes and projects which are submitted are aligned and relevant to the overarching medium-term plans of the Government.

10. Submissions should take cognizance of the medium-term fiscal outlook of the government and any pre-spending limits that may be introduced for individual Ministries, and Departments.

11. For fiscal year 2016 Ministries are required to submit their draft estimates of revenue and draft of expenditure in the normal line item format.

12. Submissions should continue to take cognizance of the revenue impact of prevailing oil, gas and petrochemical prices.

13. The 2016 Budget must be circumscribed by the following documents:

- a) Government's Policy Framework for Sustainable Development
- b) The National Performance Framework;
- c) A Customer Service Delivery Plan; and
- d) Corporate and Business Plans.

14. 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)**

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

16. Your attention is also drawn to **Financial Regulation 34**, made under the Exchequer and Audit Act, Chapter: 69:01 which states:

“Accounting officers shall carefully scrutinise 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.”*

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

18. The first claims upon the 2016 Estimates are the commitments of the previous years. However, every effort should be made to liquidate these commitments from the current year's allocation.

19. Draft estimates of expenditure for goods and services must provide for the payment of Value Added Tax (VAT), where applicable.

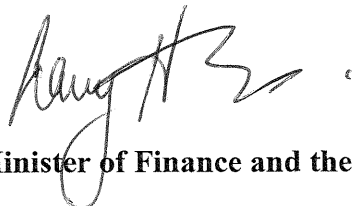
20. Where receipts or payments are denominated in foreign currency, the following information must be provided:

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

21. 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.

22. 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 and the Economy and the Ministry of Planning and Sustainable Development have their full concurrence. Permanent Secretaries/Heads of Departments are also encouraged to identify a person who will serve as the point of contact within the organization, for all enquiries concerning the Draft Estimates 2016.

23. 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 changes in instructions including reporting formats that appear in the 2016 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 Economy and the Ministry of Planning and Sustainable Development, in writing, prior to the submission of your draft estimates.



Minister of Finance and the Economy

STRATEGIC PLANS AND OBJECTIVES

1. Permanent Secretaries, Heads of Departments, Administrators and Senior Managers are advised to use the policy documents outlined at page three (3), paragraph 13, as well as their Sectoral Plans and Strategic Plans to give their budgetary activities greater focus and rationale.
2. Government agencies should also be guided by the **Gold to Diamond (G2D) Programme**, which was launched in December, 2013 in an effort to move the public service towards a citizen-centric, service excellence organization. The Programme envisions:
 - Government agencies that are fit for purpose, i.e. their organizational structures and jobs can deliver on the particular mandate of the Agency;
 - A Human Resource Management function that delivers the right person in the right job at the right time. As a result, management's policies and systems have to be reformed to achieve this objective; and
 - Government agencies that know their customers' needs and are continuously improving their services in that context.
3. Ministries, Departments and Agencies are to align their strategic plans with the G2D initiative in order to facilitate the creation of the high performing, citizen-centric Civil Service. In developing their strategic objectives, Ministries, Departments and Agencies should ensure that Government's Policy Agenda is taken into account and that all internal plans, programmes and projects are guided by the aforementioned in the context of G2D, the Ministry of Public Administration's transformation project. The following initiatives are priority:
 - a) **Continuous Improvement/Re-engineering** – Ministries, Departments and Agencies are all encouraged to make provisions for continuous improvement in their estimates to ensure that there is alignment of their service delivery objectives, as determined by their involvement in the **Diamond Standard/Citizen Service Certification** initiative. This initiative based on achieving excellence in service delivery, is central to the development of a citizen-centric public service and is expected to have an impact on Trinidad and Tobago's positioning on global indices e.g. the "ease of doing business". Ministries, Departments and Agencies are therefore encouraged to participate in this Programme.
 - b) **The Development of Human Resources Plans** – to ensure alignment of the Human Resource Management (HRM) function in accordance with the Gold to Diamond initiative, the HRM function has to be re-engineered and agencies made fit for purpose. Ministries, Departments and Agencies are therefore encouraged to:
 - i. Review their Human Resource plans;
 - ii. Undertake a comprehensive assessment of their contract employment needs and prepare a six (6) year Staffing Plan which should be reviewed by the Public Management Consulting Division of the

Ministry of Public Administration and submitted to Cabinet for approval. In this regard, copies of the Staffing Plan along with the relevant Cabinet approval must be submitted to support all requests.

- iii. Review their permanent establishments in order to:
 - identify all vacant positions which are necessary for the effective and efficient functioning of their organisations and submit appropriate recommendations to the Public Service Commission for permanent filling; and
 - ascertain those permanent positions which are obsolete or nearing obsolescence, irrelevant or where the functions are being outsourced or have been outsourced e.g. the security and janitorial functions and submit appropriate reports to the Public Management Consulting Division (PMCD) of the Ministry of Public Administration for necessary action.
 - iv. Ensure the alignment of their strategies, priorities and programmes with their staffing plans and develop proposals for new and relevant permanent positions and/or career streams in consultation with PMCD.
 - v. Clearly identify their training needs, taking into account their strategic objectives. Copies of the approved Training Plans are required to support all requests.
- c) **Information Management Strategies** – Ministries, Departments and 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 – SmarTT;
 - iii. The Freedom of Information Act, Chapter 22: 02;
 - iv. The requirements for annual reporting to Parliament; and
 - v. Trinidad & Tobago Government Portal.

Ministries, Departments and Agencies are also advised that they should make every effort to avoid redundancy in the establishment of new Information Technology Systems.

- d) **Business Continuity Management (BCM)** – Ministries, Departments and Agencies are asked to include the following ‘inputs’ in preparation for BCM implementation:
- i. BCM Counterpart Team comprising, where practical, resources from the key Corporate/Administrative Services, HR, Facilities

Management, ICT, Finance and Accounts, Programme/Project Management, Management, Monitoring and Evaluation;

- ii. Project Charter for implementing and sustaining BCM in the organization;
- iii. Facilities Risk and Vulnerability Assessment (FRVA);
- iv. Business Continuity and Disaster Recovery Risk Assessment and Impact Analysis Report (BIA);
- v. Business Continuity and Disaster Recovery Test and Exercise Report;
- vi. Business Continuity and Disaster Recovery Strategy Report;
- vii. Business Continuity Plan;
- viii. Disaster Recovery Plan; and
- ix. Remedial Plan showing how corrective action will be pursued after periodic testing of the Business Continuity and Disaster Recovery Plans.

e) Ministries/Departments are encouraged to make allocations for:

- i. **Observance of United Nations Public Service Day** to be commemorated on June 23rd to highlight the contributions of the Public Service in the development process. Cabinet by Minute No. 1404 of June 02, 2011 agreed, inter alia, that all Ministries, Departments and Agencies identify annual activities for its observance and reflect same in their annual budget.

4. Ministries, Departments and 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.

5. 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 Ministry of Health, in developing and planning these activities.

6. **All Ministries, Departments and 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 and the Economy 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, Chapter 25: 03 and not covered by section 41(1) 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 2015, 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 2014 with the records of the Treasury Division.**
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 2015 and the draft estimates for 2016 are based, must be clearly stated and supported by statistical and other relevant 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 these assumptions.
6. The following must be forwarded to Cabinet by **April 15, 2015** and copied to the Ministry of Finance and the Economy under confidential cover:-
 - (a) proposals for increasing revenue from existing sources and for exploring new sources of revenue; and
 - (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 within the submission.

The Cabinet approved proposals/legislative authority must be submitted to the Ministry of Finance and the Economy for inclusion in the Draft Estimates.

7. It must be emphasized that the collection of arrears impacts on government's revenue. Therefore in accordance with your letter of appointment, Receivers of Revenue must ensure that more intensive efforts be applied to reduce the accumulation of **arrears of revenue**. Your draft estimates for 2016 must include a provision for such arrears that are likely to be collected during the course of the current financial year and during 2016. 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 and the Economy.
10. **The Budget Supervisor, Revenue Section, Budget Division, Ministry of Finance and the Economy** is responsible for the compilation of the Estimates of Revenue. All enquiries should be addressed to Mrs. Carol-Ann Hosten (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 1.5% of GDP was recorded in 2014 and a further deficit of 2.31% of GDP is planned for 2015, the Government will manage its fiscal operations to achieve a balanced budget by 2016.

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 (initiatives and additional staff. **No increase in allocation would be entertained without reference to the appropriate Cabinet Minute.**

4. The approval of the Cabinet must be sought for proposed new contract positions as well as for the continued employment of persons whose contracts would expire during the course of the 2016 financial year and whose services would be retained.

5. 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

6. 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 2015 and 2016. Where projects have been completed, but Ministries, Departments and Agencies would not be ready to operationalize these projects in the 2016 Financial Year, recurrent funding should not be requested. For each project a separate submission should be made showing the estimated recurrent expenditure for 2016. 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 Ministry's Project Unit to ensure that this takes place.**

Preparation of Summary of Expenditure Items

7. 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

8. 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 2015.

PERSONNEL EXPENDITURE

Monthly Paid Staff

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

Daily Rated Employees

10. 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.

11. 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.

12. 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**.

13. A comprehensive statement, reflecting details of Daily-Rated Employees to be separated in 2015 and those expected to retire in 2016 and 2017, must be provided.

Overtime

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

15. 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**.

16. Provision should not be made to meet overtime payment for maintenance and other works undertaken by the Ministry of Works and Infrastructure’s 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 2016 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.

17. 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

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

19. 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

20. 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

21. 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.

22. 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.

23. Requests for computer equipment should be supported by the recommendation of the National Information and Communication Technology Company Limited.

CURRENT TRANSFERS AND SUBSIDIES

24. 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.

25. Requests for allocations to Non-Profit Institutions must be accompanied by audited accounts for 2014, Revised Projections for 2015 and justification for the allocation requested in respect of 2016. In the absence of audited accounts, unaudited accounts must be submitted with an explanation.

26. 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

27. 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 2016 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 provision of section 243 of the Defence Act, Chap. 14:01

REVOTES

28. 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 2015 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2016 has been given, only a token provision should be included. Where funds were provided in the 2015 Estimates to facilitate such expenditure every effort must be made to expend the funds allocated to avoid a repeat request in 2016.

GENERAL

29. The draft estimates of Expenditure for 2016, together with projections for 2017 and 2018, should be prepared in accordance with the format and classification as detailed at **Appendices IV – XII. Three (3) printed copies with the information must be provided.**

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

1. The draft estimates of Income and Recurrent Expenditure for the financial year 2016, together with projections for 2017 and 2018, 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. **The appropriate Ministry should examine the draft estimates of each Board/Agency and forward them to the Budget Division, Ministry of Finance and the Economy, with the comments of the Accounting Officer.** The draft estimates should be prepared and submitted in sufficient time to permit the Ministries to forward same to the Ministry of Finance and the Economy **not later than April 30, 2015.**

EXPENDITURE

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

3. 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.

4. A copy of the audited financial statement for the financial year ended within the period January 01, 2014 to December 31, 2014 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.

5. 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.

6. **Failure to provide the information required at 4 and 5 above would result in the budgetary allocation to the Statutory Authority being contained at the 2015 level or lower.**

INCOME

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

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

9. Income for 2016 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 and the Economy will not fund.**

10. Statutory Boards/Agencies should also urgently explore every possibility for increasing their income and should submit proposals under confidential cover by April 01, 2015 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 15, 2015.

11. **Three (3) printed copies of the draft estimates with the information must be submitted to the Ministry of Finance and the Economy via the line Ministries as indicated at paragraph (1) above.**

CAPITAL EXPENDITURE PROGRAMME**General**

1. Ministries and Departments are to ensure that request for funding requests for ongoing and new projects, fall within the limits of expenditure which have been approved by Cabinet. In this regard, it must be emphasised that the approval of Cabinet **must** be obtained for all proposed expenditure under the Public Sector Investment Programme (PSIP).
2. Three (3) hard copies and one (1) soft copy of detailed proposals for capital works to be executed in 2016 by Ministries and Departments of Government (including Statutory Boards and Similar Bodies) are to be submitted to the Project Planning and Reconstruction Division (PPRD), **Ministry of Planning and Sustainable Development** and copied to the **Budget Division, Ministry of Finance and the Economy not later than April 30, 2015.**
3. It should be emphasized that the timely submission of estimates, the adequacy of supporting documentation and the acquisition of all requisite approvals, will ensure that requests are properly analysed and appropriate levels of funding provided.
4. The Ministry of Planning and Sustainable Development will be responsible for the review of all these proposals before making a submission to Cabinet, on the size and composition of the 2016 PSIP. The decision of Cabinet on this submission will be the basis upon which the 2016 Development Programme is finalized for approval by Parliament.
5. Submissions should be constrained by the implementation capacity of Ministries and Departments . In this regard, **a report on manpower and other constraints**, that affect the ability of your Ministry, Department and Agency to properly formulate and implement projects, must be included.
6. While the focus of this Circular is the submission of Estimates for 2016, Ministries and Departments are encouraged to collaborate with the PPRD on a regular basis, with respect to Pre-Investment proposals, ongoing and new projects.

Three [3] Year PSIP

7. Ministries and Departments are to submit proposals for capital development projected for the next 3 years to be incorporated into the three year PSIP 2016-2018. These proposals must be aligned to the Government's overall policy direction and careful consideration should be given to the overall indicative resource requirements for the 3-year period, as this would be a guide to resource allocation. Ministries and Departments should also pay close attention to the revised format for presenting Development Programme Estimates and Implementation and Cash Flow schedules for the period 2016-2018.

Infrastructure Development Fund (IDF)

8. Requests for funding for projects and programmes under the Infrastructure Development Fund (IDF) must also be included in the submissions. These submissions should be made to the Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development and one (1) copy will be forwarded to the Budget Division, Ministry of Finance and the Economy.

9. 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 SPSEs 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.

10. 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 Sustainable Development in finalizing its recommendations.

Allocation of Funds

11. With respect to the appropriation of funds for projects to be executed in 2016, the following order of priority will apply:

- (a) commitments arising from activities completed prior to fiscal year 2016;
- (b) projects and programmes under execution for which contractual obligations exist;
- (c) projects for which Loan or Grant funding or Technical Assistance is available from international lending agencies and/or countries (including counterpart funding requirements);
- (d) projects funded entirely by the Government of Trinidad and Tobago for which tenders have been invited or received :
- (e) continuing projects in which all the preliminary activities have been completed prior to start up:
 - (i) in the case of physical construction – Feasibility Studies, User Briefs, Pre Engineering and Engineering Designs, Public Consultations, Architectural Designs, Acquisition of Sites, Statutory Approvals etc.;
 - (ii) in the case of consultancies – Terms of Reference, Expressions of Interest, Shortlisting of Tenderers, Evaluation of Bids, Negotiations with Preferred Bidder etc.
- (f) pre-investment activities in respect of new projects – Demand Analysis, Financial and Economic Analysis, Social Impact Studies, Environmental Impact Assessment etc.

12. A list that ranks projects and programmes in order of priority must be included in the submission of Estimates.

13. Additionally, in reviewing submissions for the inclusion of **new projects**, the Ministry of Planning and Sustainable Development, will accord highest priority to those proposals that facilitate the upgrading of the national infrastructure, to provide a platform for sustainable growth, individual and community development and the enhancement of social services consistent with Government's strategic priorities. Other important criteria include:

- (a) Capital formation in the economy eg. construction projects
- (b) Enhancement of competitiveness of the economy – proposals/projects that would have a cogent development impact (employment, production and diversification, environmental and income distribution);
- (c) Sustainability – capital projects that have the ability to generate funds internally, while incurring low maintenance cost/low impact on the recurrent budget, with the ultimate goal contributing to a net reduction in recurrent expenditure.

14. The Ministry of Planning and Sustainable Development will continue to implement the initiative which began in 2013 of reviewing and refining the PSIP in order to return it to its developmental focus and to align projects and programmes to national development objectives. This process involves the application of the following evaluation criteria to projects and programmes to determine their suitability for inclusion in the PSIP.

Criteria for Exclusion of Projects/Programmes for the PSIP

- *Annual/Legacy (long-standing) projects*: Multi-year programmes and projects for which there are no discernible end-dates and which are deemed to be 'annual';
- *Recurrent activities*: Recurrent costs such as maintenance, salaries and operational costs, should be transferred to the Recurrent Budget;
- *Duplication of projects within and among Ministries and Departments*: Requests for funding for similar activities should be made under the appropriate Budget and not both the PSIP and the Recurrent Budget. Further, for those Ministries and Departments that have similar projects with funding, the most logical agency that should request and receive funding would be determined. This approach would serve to institutionalise the concept of shared priorities and cross-cutting interventions among Ministries and Departments. While this would encourage inter-ministerial collaboration a single agency will be identified to be responsible for project execution and receipt of funding;

- *Lack of readiness for implementation:* Projects and programmes which lack critical elements necessary for their start-up and/or continuation of implementation would not be considered for funding in the PSIP. Such elements may include the lack of a comprehensive project proposal, Cabinet approval, Feasibility Study or Statutory Approvals (Certificate of Environmental Clearance (CEC), Town and Country Planning Division (TCPD) approval, etc. Such projects must first satisfy these major requirements and may then be resubmitted for consideration for funding in the future;
- *Institutions with revenue-earning potential:* Institutions which are able to finance their own projects (either through their own revenue streams or through privately secured loans/grants), would not be funded under the PSIP; and
- *Inadequacy of project documentation (Adherence to the Call Circular):* Proper project documentation as well as regular progress reports as requested in the Call Circular, are required to make a reasonable assessment of the Ministries'/Departments' progress and their requests for funding. Requests which are not supported by proper documentation will not be considered for funding in the PSIP.

Criteria for Inclusion of Projects/Programmes in the PSIP

- *Projects that Make a Difference:* Projects and Programmes that have a high impact or 'make a difference' would be given priority consideration for funding in the PSIP. High impact projects are those that are regarded as having the greatest potential in contributing to attaining the strategic objectives. These types of projects must intrinsically have the characteristics of:
 - Visibility (where a large number of stakeholders will benefit directly from the outcome of the project)
 - Community building (projects that will improve the quality of life of the community and its environment)
- *Employment Creating Initiatives:* Projects/Programmes that lead to the creation of jobs on a sustained basis during both the implementation and operational phases would be given priority consideration for inclusion in the PSIP.

Revenue-Generating Initiatives: Projects/Programmes that lead to the creation of new sources of revenue will be accorded high priority in the PSIP.

Submission of Documentation

15. **Three (3) printed copies** of the Draft Estimates of Development Programme for 2016-2018 should be submitted to the Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development, 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 supported by detailed project documents, should be submitted in respect of all projects proposed for inclusion in the Development Programme. One copy (1) of same will be forwarded to the Budget Division by the Project Planning and Reconstruction Division.

16. While Appendix XVI calls for summary information of all projects proposed for inclusion in the Development Programme, detailed project documents and other supporting information including relevant Cabinet Notes and Minutes, contracts, contract sums and remaining balances, should also be included to assist in the appraisal of the funding request.

Continuing Projects

17. 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 2016 for activities completed prior to or scheduled for completion in 2015. Additionally proposed implementation plans and cash flow projections must also be provided and updated on a quarterly basis for projects/programmes that are proposed to be implemented from 2016-2018 as outlined at **Appendix XVIII**. In addition to **Appendix XVIII**, Ministries, Departments and Executing Agencies are also encouraged to submit Gantt Charts outlining the proposed implementation plan.

18. In cases where continuing projects have experienced **delays in completion**, an explanation for the delays must be provided with the submissions, along with proposals for either rectifying problems encountered or terminating the project where deemed necessary.

New Projects

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

- (i) screen project ideas and select the most suitable ones for more detailed development;
- (ii) prepare project documents for those projects proposed for funding;
- (iii) submit the project documents to the Ministry of Planning and Sustainable Development for review and analysis; and
- (iv) obtain Cabinet's approval for the scope, estimated cost and time frame for completion of the project/programme.

20. In order to facilitate an assessment by the Ministry of Planning and Sustainable Development of the viability of new project proposals, **two (2)** 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; and
- (m) status of project preparation.

21. In addition to the format at Appendix XX, new projects should also be presented in a carefully considered Logical Framework (Log Frame).

Pre-Investment (Pipeline) Projects

22. Formal feasibility studies are **mandatory** for project proposals with an estimated capital cost that **exceeds Ten Million Dollars (\$10Mn)**. While the results of the feasibility studies are **not** essential at the deadline date of April 30, 2015, this information **must be provided** as soon as it becomes available thereafter, or by August 15, 2015, if the proposed project is to be considered for inclusion in the 2016 PSIP. Should consultants be required for the preparation of the studies, the Ministry of Planning and Sustainable Development is prepared to explore with individual Ministries/Departments, possible sources of financing for these activities. Terms of Reference should be included with the Draft Estimates.

23. The Ministry of Planning and Sustainable Development will work closely with Ministries/, Departments in screening proposals and developing the necessary pre-investment documentation for funding of acceptable projects.

Additional Information - All projects

24. The following are important considerations to guide the submissions of estimates for both New and Ongoing Projects/Programmes:

- (a) Where architectural, engineering or other consultants have been engaged to provide services required for the development and execution of projects, such consultants should be instructed to supply the required **cost estimates and implementation schedules**;
- (b) The inclusion of a project with an allocation in the PSIP should be viewed as an alternative to explicit Cabinet approval of that project. In this regard, **Cabinet's approval of projects is an essential pre-requisite for project financing and execution**;
- (c) 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 with relevant costs should also be presented; and
- (d) Where **services are provided by the Ministry of Works and Infrastructure or any other Government Agency**, such Ministry or Agency must be approached in time for the relevant information to be included in the draft estimates. Ministries and Departments 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 in timely and cost effective manner.

25. **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 2016 Public Sector Investment Programme.** These include, but are not limited to; 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.

26. **In this regard, a Checklist is provided at Appendix XXI, to assist Ministries and Departments in their submission of the Draft Estimates of the Development Programme 2016.**

Exclusion of Recurrent Items from the PSIP

27. Efforts will continue to ensure that the limited funds available for Capital Development are not diverted to funding recurrent activities. In this connection, Ministries and Departments are to ensure that in 2016, provision is made under the appropriate recurrent votes to finance the following:

- (i) all activities of a recurrent nature now funded under the Development Programme; and
- (ii) for projects that will be transitioning from the developmental to the operational phase in 2016 and thereafter.

28. Where projects scheduled for completion in 2015 and 2016 will give rise to recurrent expenditure in 2016, the necessary steps should be taken by Ministry/Department to have provisions made for such expenditure included in the 2016 Recurrent Expenditure Estimates. (See Appendix C Paragraph 6).

REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2015

29. A review of the performance of the Public Sector Investment Programme (PSIP) in the 2015 fiscal year will be prepared by the Ministry of Planning and Sustainable Development and included as part of the 2016 PSIP to be submitted to Parliament.

30. Permanent Secretaries and Heads of Departments/Accounting Officers are therefore asked to submit two (2) copies of an Achievement Report on their ongoing projects as at June 30, 2015 using the format as at **Appendix XIX**.

31. **This report must be submitted to the Permanent Secretary, Ministry of Planning and Sustainable Development by July 15, 2015.**

32. A comprehensive Achievement Report on the progress of each project as at March 31st, 2015 should be submitted using the format 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 Projected Expenditure – column (f) and the explanation for variances in the Achievement Reports.

33. Additionally, Ministries and Departments are required to submit monthly status reports to the Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development, using the format at Appendix XIX. These reports should be submitted by the 15th of the following month.

34. All enquiries pertaining to the above matters should be addressed to: **Director, Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development, Level 17, Tower D – International Waterfront Complex Wrightson Road, Port of Spain– (Telephone No. 623-5003 Ext. 249).**

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

SECTION 1 – (UNIT A-D)

Ms. Eleanor Alleyne, 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
Ministry of Tobago Development
Personnel Department
Ministry of Finance and the Economy
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
Equal Opportunity Tribunal

SECTION 2 – (UNIT E)

Mr. Keith Gay, Budget Supervisor (Telephone No: 627-9700, Ext 4914)

Ministry of Transport
 Ministry of Public Utilities
 Ministry of Local Government
 Ministry of Housing and Urban Development
 Ministry of Planning and Sustainable Development
 Ministry of Works and Infrastructure
 Ministry of the Environment and Water Resources
 Ministry of Land and Marine Resources

SECTION 3 - (UNIT F & G)

Mrs. Muriel Alfred-James, Budget Supervisor (Telephone No: 627-9700, Ext 4926)

Ministry of Food Production
 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 Trade, Industry, Investment and Communications
 Ministry of the People and Social Development
 Ministry of Community Development
 Ministry of the Arts and Multiculturalism
 Ministry of Foreign Affairs
 Ministry of Gender, Youth and Child Development
 Ministry of Sport
 Ministry of Tertiary Education and Skills Training
 Ministry of Science and Technology
 Ministry of National Diversity and Social Integration

APPENDIX I

DRAFT ESTIMATES OF REVENUE FOR 2016

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Actual Revenue 2014	2015				2016 Draft Estimates	Explanations for variances between Revised Estimates 2015 and Draft Estimates 2016
		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 and the Economy (Budget Division) not later than 30 April, 2015

APPENDIX II

DRAFT ESTIMATES OF REVENUE FOR 2016

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION
 HEAD OF REVENUE PREPARED BY

Sub-head/Receiver/Item/Sub-item	2015 Revised Estimates	Assumption for Revised Estimates	2016 Draft Estimates	Assumption for Draft Estimates
FOR EXAMPLE				
(i) 01/FP1/004 Laboratory Fees	\$		\$	(i) No. of Laboratories (ii) fees charged per laboratory and/or per service (iii) any other charges under the item (iv) Total
(ii) 01/TP2/006 Renewal of Examiner Certificate Fee				(i) No. of Examiners (ii) Renewal Fee (iii) Any other pertinent data (iv) Total
(iii) 01/NS3/003 Miscellaneous				(i) Identify types of revenue collected (ii) Give data re all types (iii) Total

Refer to Appendix B - Paragraph 5

APPENDIX III

DRAFT ESTIMATES OF REVENUE FOR 2016

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Receiver/Item/Sub-item	Total Arrears of Revenue as at 30/9/2014	Arrears included in Revised Estimates 2015	Arrears collected Oct. 01, 2014 to Mar. 31, 2015	Arrears estimated to be collected Apr. 01 to Sept. 30, 2015	Arrears estimated to be collected during 2016	Remarks
	\$	\$	\$		\$	

APPENDIX IV
(Specimen)
SUMMARY - DRAFT ESTIMATES 2016

HEAD / BOARD	1	2	3	2015 Estimates		5	6	7
				Original	Supplementaries and Transfers	Revised 2 + 3		
	Actual Expenditure 2014					Projected Expenditure 2015	Draft Estimates 2016	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 7 and 29, Appendix D - Paragraph 1

APPENDIX V
(Specimen)
RECURRENT EXPENDITURE - EXPLANATION SHEET - 2016 DRAFT ESTIMATES
PROJECTIONS FOR 2017 AND 2018

HEAD/BOARD

Subhead/Item	1 Actual Expenditure 2014	2015 Estimates					7 Draft Estimates 2016	8 Increase/ (Decrease)	9		10 Explanations for Variances	11		12	For use by Ministry of Finance and the Economy
		2	3	4	5 Expenditure Including Commitments to 31/3/2015	6 Projected Expenditure 2015			Projections						
									2017	2018					
<u>01 - PERSONNEL EXPENDITURE</u>															
001 - General Admin.															
01 - Salaries & Cola	500,000	520,000	10,000	530,000	130,000	525,000	35,000	\$5000 - Vacant post filled	35,000 - To cater for posts to be filled				550,000	550,000	
Total Gen. Admin.	500,000	520,000	10,000	530,000	130,000	525,000	35,000						550,000	550,000	
<u>02 - GOODS AND SERVICES</u>															
001 - General Admin.															
13 - Maintenance of Vehicles	100,000	140,000	(25,000)	115,000	30,000	118,000	32,000	(-\$22,000) - Additional Vehicle was not acquired in fiscal 2014	32,000 - Maintenance cost of vehicles to be acquired See Appendix for details.				150,000	150,000	
17 - Training	40,000	50,000	-	50,000	10,000	30,000	5,000	(-\$20,000)	\$5,000 - See Appendix for details.				35,000	35,000	
Total Gen. Admin.	140,000	190,000	-	165,000	40,000	148,000	37,000	-	-				185,000	185,000	

Refer to Appendix C - Paragraphs 18 and 29, Appendix D - Paragraph 1

**APPENDIX VI
(Specimen)
SUMMARY**

RETURN OF PERSONNEL - 2016

HEAD/BOARD:									
Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2016 Inclusive of COLA)			Remarks	
	2015	2016	Salary	Cola	Post with Substantive Holder	Vacant Posts			
						With Bodies	Without Incumbents		
FOR EXAMPLE DIVISION A DIVISION B	260	255	\$ 2,040,000	\$ 36,975	\$ 23,670,253	\$ 1,200,000	\$ 1,083,700		
	25	26	130,000	3,770	1,350,240	255,000	389,368		
GRAND TOTAL									

Division refers to the Item in Estimates
Refer to Appendix C - Paragraphs 9 and 29, Appendix D - Paragraph 1

APPENDIX VII
(Specimen)

RETURN OF PERSONNEL - 2016

HEAD/BOARD:

Establishment	Item No.	Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Provision in Draft Estimates 2016 (Inclusive of COLA)			Remarks
						Salary	Cola	Post with Substantive Holder	With Bodies	Without Incumbents	
2015	2016					\$	\$	\$	\$	\$	
DIVISION A											
4	4	16	Administrative Officer II	1) John Lewis 2) Vacant 3) Vacant	1.1	9344/9550 8969/9157	145 0	116,340	107,628	-	F. Mohammed, Administrative Assistant (Item 17) - Acting in Post
						8969/9157	145	-	-	72,912	Post vacant with effect from November 2002 to be filled by February 1st 2016
				4) Vacant		0	0	0	0	0	0 Retirement of K. Solomon with effect from July 20, 2012.
1	1	17	Administrative Assistant	F. Mohammed	1.1	8484	145	108,264			1st Longevity
2	3	18	Clerk II	1) Russel Ragbir 2) Wahid King 3) Vacant	1.1 1.1	5455/5593 5315/5455 5173/5315	145 145	68,856 67,200		-	1 Post created with effect from May 01, 2013 Cab. Min. No. John Peters. CII Ag. in post
2	1	19	Clerk I	1) John Peters	1.1	4565/4675	145	57,840		-	1 Post abolished with effect from October 01, 2013. Cab. Min. No.
		20	Temporary Staff 1 Clerk I	Sharon Bruce	1.4	4255/4353	145	53,388		-	Post created for an additional 3 years with effect from January 01, 2013. Cab Min No.
TOTAL								471,888	171,408	72,912	

Refer to Appendix C - Paragraphs 9 and 29, 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/incumbent
Item Number, Ministry/Department of Acting Incumbent

**Identify critical posts which are required to be filled in 2015/2016 for the efficient operation of the Ministry/Department/Board

APPENDIX VIII

(Specimen)

SUMMARY

RETURN OF DAILY-RATED EMPLOYEES - 2016

HEAD/BOARD:

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

APPENDIX IX

(Specimen)

DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2016

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)
			Total Number of Approved Posts	Workers Employed			PERMANENT WORKERS Fmly. Regular Workers with 10 yrs. service as at 31/12/93	Workers employed 10 days Per Fortnight						
				Permanent	Regular									
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	0	14	932,360		

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2016

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request	AMOUNT	Remarks / Justification	FOR USE BY MIN. OF FINANCE AND THE ECONOMY
SUB-HEAD : 01 - PERSONNEL EXPENDITURE			
SUB - ITEM : 06 - Remuneration to Board & Commission Members			
Chairman:	\$	Board appointed for 3 years w.e.f 01/10/2013	
Remuneration 10000 x12	120,000		
Travel allowance - 1000 x12	12,000		
Deputy Chairman			
Remuneration 7500 x12	90,000		
Travel allowance - 750 x12	9,000		
Members (5)			
Remuneration 5000 x12x5	300,000		
Travel allowance - 500 x12x5	30,000		
Draft Estimates 2016	561,000		
SUB-HEAD : 02 - GOODS AND SERVICES			
SUB - ITEM : 01 - Travelling			
Director -			
Committed allowance 2750 x12	33,000	New rate approved from \$1,500 to \$2,750 from 1/01/2011	
Dep. Director, Sr. Accountant- Commuted Allowance 2750 x12x2	66,000		
Airfare to Tobago 300 x4	1,200	Director proposes to visit Tobago Sub- Office every quarter	
Hotel accommodation - Tobago 1000 x4	4,000		
Draft Estimates 2016	104,200		
16 - Contract Employment - See Return of Personnel	483,492		
43 - Security Services -			
Head Office - POS 5500x12	66,000	Contract with Amalgamated Security for 3 years from 1/10/2013	
Sub-Offices - San Fernando, Arima 3200x12	38,400	Contract with Amalgamated Security for 3 years from 1/01/2013	
	104,400		
37 - Janitorial Services - Head & Sub-Offices 9000x12	108,000	Contract with MTS for 3 years from 1/01/2013	

Refer to Appendix C Paragraphs 18 and 29 Appendix D - Paragraph 1

APPENDIX XI

DRAFT ESTIMATES 2016

RETURN OF PERSONNEL

OFFICERS ON CONTRACT

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS				TOTAL FOR YEAR	*CONTRACT GRATUITY PAYABLE IN 2016	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. 1/10/2013 - 30/09/16 Gratuity- 20% of gross salary Cabinet Minute No. dated 36
	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. 1/10/2013 - 30/09/16 Gratuity- 20% of gross earnings Cabinet Minute No. dated
TOTAL							483,492	108,000	

Refer to Appendix C - Paragraph 29, Appendix D - Paragraph 1

DRAFT ESTIMATES: CONTRACT EMPLOYMENT \$ 483,492

*DRAFT ESTIMATES: CONTRACT GRATUITY - 108,000

* Appendix C - Paragraph 29

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 2016

MINISTRY/DEPARTMENT/BOARD:
DIVISION:

ITEM AND SUB ITEM	REQUIREMENT ORDER OF PRIORITY	NO. REQ'D	UNIT COST	TOTAL COST	REMARKS	FOR USE BY MINISTRY OF FINANCE AND THE ECONOMY
001 - GENERAL ADMIN.						
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 - 2016

Sub-head/ Item/ Sub-Item	(2) Description	(3) 2014 Actual	(4) 2015 Estimate	(5) 2015 Revised Estimate	(6) 2016 Estimated Income	(7) Increase/ (Decrease) (6-5)	(8) Explanations	(9) Projections		(10)
								2017	2018	
		\$	\$	\$		\$		\$		\$
01	Government Subvention									
04	Other Income Item/ Sub-Item									

Refer to Appendix D - Paragraph 1

STATUTORY BOARDS AND SIMILAR BODIES

COMPARATIVE INCOME STATEMENT
(Excluding Government Subvention)

ORIGINAL/REVISED ESTIMATES 2015

SUB-HEAD/ITEM	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2015 ORIGINAL ESTIMATES			2015 REVISED ESTIMATES			VARIANCE (4-7)	REASONS FOR VARIANCE
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (2+3)	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (5+6)		
	\$	\$	\$	\$	\$	\$	\$	

APPENDIX XV

STATUTORY BOARDS AND SIMILAR BODIES - 2016

**ESTIMATED INCOME FOR 2016
(Excluding Government Subvention)**

BOARD

	(1) TOTAL ARREARS OF INCOME AS AT 30/9/2014	(2) ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2015	(3) ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2016	(4) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2016	(5) TOTAL ESTIMATED INCOME FOR 2016 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	(6) REMARKS
SUBHEAD/ITEM						

Refer to Appendix D - Paragraph 1

APPENDIX XVI

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2016 (WITH PROJECTIONS FOR 2017 AND 2018)

HEAD - MINISTRY OF.....

To be completed and returned to the Permanent Secretary, Ministry of Planning and Sustainable Development (Project Planning and Reconstruction Division)
not later than April 30, 2015

Sub-Head Item No.	Programme/Project	2014 Actual Expenditure	2015 Approved Estimates	2015 Revised Estimates	2016 Draft Estimates (Year 1)	Explanations	Projections		
							2017 (Year II)	Explanations	2018 (Year III)
		\$	\$	\$	\$		\$		\$

APPENDIX XVII
DETAILED IMPLEMENTATION PLAN

Head -
Project Name -

(\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2015 To Be Paid 2016	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 17

APPENDIX XVIII
IMPLEMENTATION PLAN AND PROJECTED CASH FLOW (2016-2018)

Project No.:

Project Name:

Item	Main Activities/Inputs	Plan	2016				2017				2018				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.

Refer to Appendix E Paragraph 17

ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30, 2015

Head - Ministry/Agency

[illegible]

Refer to Appendix E - Paragraphs 30, 32 and 33

APPENDIX XX

DEVELOPMENT PROGRAMME DRAFT ESTIMATES - 2016

Head -

Project Name -

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
1 INTRODUCTION: a statement regarding the development of the project idea indicating the particular problem to be solved or opportunity to be embraced; the potential for contribution to higher level policy objectives; and previous initiatives, if any, and results and any existing documentation.		
Background and History	X	X
Macro Economic Considerations	X	X
Sector Analysis	X	X
Beneficiaries	X	X
Previous Initiatives	X	X
2 THE PROJECT: the precise definition of the outputs, (goods, services or qualitative improvements), and expected outcomes which will contribute to the national and/or sectoral objectives defined at Section 1 above.		
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: a statement regarding market size (number of beneficiaries), structure and orientation (domestic or export) for the goods, services etc defined at 2 above; the extent to which the project expects to satisfy this demand; distribution channels/issues; pricing policy; and the need for Government subsidy, if any.		
Market Structure/Area of Influence	X	X
Export Potential		-
Price/Tariff Policy	X	X
Demand Projections	X	X
4 TECHNICAL ASPECTS: an examination of the scale, layout and location of the physical facilities; general description of the technology to be used including types of equipment and processes where applicable; and the appropriateness to local conditions of the technical standards to be adopted. The conclusions of this Section must be consistent with the demand projections stated at 3 above.		
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

Refer to Appendix E - Paragraphs 20 and 21

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
5 INPUT REQUIREMENTS: a detailed assessment of the human and raw material requirements necessary to sustain the projected level of operations, auxiliary materials and utilities, etc. The conclusions of this section must be consistent with the lower of the estimates stated at Sections 3 and 4 above.		
Raw Materials	X	X
Utilities/Energy Sources	X	X
Ancillary equipment	X	X
Personnel	X	X
6 IMPLEMENTATION: a summary implementation plan setting out what is to be done, when, by whom, at what cost, and a procurement plan including procurement packages and the procurement methods proposed. Information regarding the nature and function of the temporary management organization structure to supervise/coordinate implementation should also be included.		
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: a statement of the level of production/operation to be achieved during the operating phase; and the arrangements for ongoing management for ensuring accountability and the requirements for reporting. The proposed level of activity must be consistent with the lowest of the estimates at Sections 3, 4, and 5 above.		
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: a statement of the policy, legal and administrative framework within which physical and social environmental issues are addressed; potential project impacts; alternative approaches considered; mitigation measures; and a monitoring plan. This should take into account the nature and level of activity proposed in Sections 3, 4, 5, and 6 above.		
Physical	X	X
Biological	X	X
Social	X	X
Mitigation Measures	X	X

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
<p>9 FINANCIAL ANALYSIS: a detailed examination of the capital cost estimates; the engineering and other data on which they are based; and the adequacy of the allowances for physical contingencies and expected price increases during implementation. The incremental additions to cost during operation and the level of debt service obligations must also be addressed. Where feasible, Cost Benefit or Least Cost/Cost effectiveness criteria should also be applied.</p>		
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
<p>10 ECONOMIC ANALYSIS: a review of the costs and benefits of the project from the national/sectoral perspective, incorporating the identification and quantification of external costs and benefits in a "with project" and "without project" scenario.</p>		
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.

APPENDIX XXI**CHECKLIST FOR SUBMISSION OF DRAFT ESTIMATES OF DEVELOPMENT PROGRAMME 2016**

Ref. Page	Item	✓
21	3 Copies of Draft Estimates 2016 (to be sent to PPRD) . Two Hard copies and one soft copy for PPRD . One Hard copy for Budget Division (to be forwarded by PPRD)	
5	Covering Memorandum from Permanent Secretary	
8	Strategic Objectives and Action Plan of the Ministry	
19	Priority Listing of PSIP Projects	
17	Report of Constraints to Implementation (e.g. Staffing, Accommodation, Procurement) and planned Corrective Measures	
22	Feasibility Studies for New Projects estimated to cost over \$10 Mn (due no later than August 15, 2015)	
17 18-23 21 22 -	Supporting Documents Relevant Cabinet Notes and Minutes Reports of Consultancies Gantt Charts Logical Framework (Log Frame) Work Breakdown Structure	
	Appendices XVI to XXI	