



MINISTER OF FINANCE

CALL CIRCULAR

No. 03 Dated: March 27, 2019

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
2020

MINISTER OF FINANCE

CALL CIRCULAR

No. 03 Dated: March 27, 2019

CONTENTS

	PAGE NO.
CIRCULAR 	1
APPENDIX A – STRATEGIC PLANS AND OBJECTIVES 	5
APPENDIX B – REVENUE (INCLUDING CAPITAL RECEIPTS) ...	10
APPENDIX C – RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS ...	12
APPENDIX D – RECURRENT EXPENDITURE – STATUTORY BOARDS AND SIMILAR BODIES AND OF THE TOBAGO HOUSE OF ASSEMBLY 	17
APPENDIX E – CAPITAL EXPENDITURE PROGRAMME 	19
APPENDIX F – DIRECTORY OF SERVICES (EXPENDITURE) ...	27
APPENDICES I- XXI 	29-52

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

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

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

- i. Parts III and IV of the Financial Regulations 1965, made under The Exchequer and Audit Act Chapter: 69:01; and
- ii. Part II of the Financial Instructions 1965.

F: Bud: 1/1/3

Minister of Finance Circular No. 03 dated March 27, 2019

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 2020

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2020. The preparation of these estimates should take into consideration the Government's National Development Strategy (Vision 2030) which outline its perspective and intent on the socioeconomic transformation for the country over the medium term period. Every effort must be made to ensure that requests for resources for programmes and projects are consistent with the following five development themes:

- Putting People First: Nurturing Our Greatest Asset;
- Delivering Good Governance and Service Excellence;
- Improving Productivity Through Quality Infrastructure and Transportation;
- Building Globally Competitive Business; and
- Placing the Environment at the Centre of Social and Economic Development.

2. The focus on these developmental themes are aimed at encouraging greater collaboration and the establishment of cross functional relationships among Ministries, Departments and Agencies in an attempt to achieve synergies in implementing Government's strategic intent over the medium to long term period.

3. In addition, Ministries, Departments and Agencies are to pay particular attention to the National Spatial Development Strategy (NSDS) and the seven (7) strategic sectors 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. Consideration must also be given wherever possible to the employment of the National Climate Change Policy (NCCP), which provides for action to be taken on reducing or avoiding greenhouse gas emissions (mitigation) as well as addressing and coping with the adverse impacts of climate change (adaptation). 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 engines and re-organizing existing traditional sectors to produce high value added products and services for the global market. To this end, seven (7) strategic sectors have been identified:

- Agriculture and Agro-Processing
- Fish and Fish Processing
- Maritime Services
- Aviation Services
- Creative Industries
- Financial Services
- Software design and Application

These strategies will continue to emphasize the United Nations 2030 Agenda for Sustainable Development, inclusive of the Sustainable Development Goals (SDGs), 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 continues to have overall responsibility for the preparation and administration of the Budget, however, the Ministry of Planning and 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 2020 to the Ministry of Finance by April 30, 2019. However, the draft estimates of the Capital Expenditure Programme should be submitted to the Ministry of Planning and Development and also copied to the Ministry of Finance by April 30, 2019.

7. Instructions to the companies, which Government owns entirely or in which it has a major shareholding, will be issued a letter signed by the Permanent Secretary, Ministry of Finance.

8. The Government is committed, in the medium to long term, to re-engineer the budgetary system from its current format to the introduction of results based budgeting. The preparatory work in this area is ongoing.

9. The three [3] year format for the Public Sector Investment Programme (PSIP) will be continued in 2020. Every effort must be made to ensure that programmes and projects which are submitted are aligned and relevant to the overarching five (5) development themes 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 2020 Ministries are required to submit their draft estimates of revenue and draft estimates 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 2020 Budget must be circumscribed by the following documents:
 - a) Vision 2030
 - b) The National Monitoring and Evaluation Policy;
 - c) The National Performance Framework;
 - d) A Customer Service Delivery Plan; and
 - e) 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 2020 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 Ministry of Planning and 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 2020.

23. The opportunity is again taken to emphasize the great importance that the Public Sector must attach to the preparation of these draft estimates. Permanent Secretaries/Heads of Departments must pay particular attention to any amendments made to the instructions including reporting formats that appear in the 2020 Call Circular. Strict adherence to the instructions contained in this Circular is required. Should the need for any divergence from the instructions contained in this Circular arise then requests for same must first be submitted in writing to the Ministry of Finance and the Ministry of Planning and Development for approval prior to the submission of the draft estimates.



Minister of Finance

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 remains committed to transforming the Public Service that is citizen-focused and fosters and demonstrates service excellence. This is to be achieved through the Service Delivery Excellence Programme (SDEP) which envisages:

- 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, understand the socio-economic environment and are continuously improving their services through the use of innovative solutions and e-government strategies.

3. Ministries, Departments and Agencies are to align their strategic plans with the Service Delivery Excellence Programme (SDEP) 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 the SDEP, the Ministry of Public Administration and Communications interim transformation programme. 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 SDEP. This programme is based on achieving excellence in service delivery, and 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.

A major aspect of continuous improvement/re-engineering is the challenge of accommodation. Ministries, Departments and Agencies are thus also encouraged, in alignment to their service delivery objectives, to make provisions for relevant outfitting in their estimates. Outfitting must comply with the approved GoRTT Office Outfitting Policy 2012.

Where a Ministry, Department or Agency has a site or is co-located in the same building as another Ministry, Department or Agency, such Ministries, Departments or Agencies are encouraged to explore utilizing "shared services" for relevant support functions such as corporate services, finance and accounts,

legal, ICT, research etc. Where 'shared services' are agreed upon, provisions would then be reflected in the estimates accordingly.

- b) **The Development of Human Resources Plans** – to ensure alignment of the Human Resource Management (HRM) function in accordance with the SDEP 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 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.
 - Determine in consultation with PMCD the further need for temporary positions which were created by Cabinet for a specific purpose and for a fixed duration. Acting arrangements or temporary appointments should not be made against these positions pending the finalization of the consultation.
 - Consult with PMCD and the Director of Personnel Administration to ensure that appropriate action is taken with respect to those positions which Cabinet have approved for abolition when vacant.
 - 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** – to ensure maximization of ICT investments, minimize duplication, and to promote alignment to the National

ICT Plan, Ministries, Departments and Agencies are asked to consult with the Ministry of Public Administration regarding all ICT initiatives (including hardware, networking, software, ICT services, etc.). ICT initiatives should not be implemented until such consultation has occurred.

Further, 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;
- 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)** – In accordance with the BCM Policy and Strategy for the Public Service as approved by Cabinet Minute 2224 dated August 27, 2015, Ministries, Departments and Agencies are asked to include the following inputs in preparation for the implementation of the B.C.M.

- 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 funding for recovery systems where such systems provide critical services; 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:

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. Government in an effort to strengthen its financial management capacity commenced a project aimed at Financial Management Reform. Accordingly, Ministries, Departments and Agencies should take note that;

- The reform agenda includes the strengthening of the budgetary process, treasury management and the creation of an Integrated Financial Management Information System (**IFMIS**) which will be a Government wide integrated system. It will consist of a set of automated solutions, utilizing a central data base, which will enable the Government to plan, execute and monitor its budget, by tracking, recording and reporting on its revenues and expenditures, on a real-time basis.
- **Reform of the Chart of Accounts** is a key core pre-requisite of implementing the **IFMIS**.
- In financial year 2017, Ministries and Departments were trained to prepare monthly and annual Statements of Cash Receipts and Payments in accordance with **Cash Basis International Public Sector Accounting Standards (IPSAS)**. Ministries and Departments will be required to continue to submit statements for compilation and consolidation by the Treasury.
- The Government has made progress toward the implementation of **Electronic Funds Transfer (EFT)** method based on the provision of the Exchequer and Audit (Electronic Funds Transfer) Regulations, 2015. Standard operating procedures will be developed and formalized for application throughout the Public Service in respect of LINX Debit Card transactions, as an EFT method for the receipt of public monies, in the first instance. Further, the Government of the Republic of Trinidad and Tobago (GoRTT) intends to implement the payment transfer mechanism of the Automated Clearing House (ACH) as an additional payment option.

5. 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.
6. 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.
7. **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 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 2019, 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 2018 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 2019 and the draft estimates for 2020 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, 2019** 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; 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 with in the submission.

The Cabinet approved proposals/legislative authority must be submitted to the Ministry of Finance 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 2020 must include a provision for such arrears that are likely to be collected during the course of the current financial year and during 2020. In this regard, a statement in the format specified at **Appendix III** is required.

8. Attention is drawn to the instructions that are contained in letters of **Appointment of Receivers of Revenue**. Receivers are reminded of their duty to collect **all** revenues for which they are responsible. Therefore, measures must be taken to correct any deficiencies that may exist at the revenue collection agencies with a view to achieving the targets set out in the Revenue Estimates.
9. Three (3) copies of the draft estimates are to be submitted to the Ministry of Finance.
10. **The Budget Supervisor, Revenue Section, Budget Division, Ministry of Finance** is responsible for the compilation of the Estimates of Revenue. All enquiries should be addressed to Mrs. Sharon Harry-Campbell (Telephone No: 612 - 9700, Ext. 4013).

RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS

1. Permanent Secretaries and Heads of Departments would be aware of the ongoing volatility in the prices of oil, gas and petrochemicals in the international market and its consequential impact on already declining revenues. As a result, the Draft Estimates of Recurrent Expenditure must be constrained by utilizing the most cost effective means to ensure that Government's overall fiscal targets are achieved in the short-term. It is proposed that Ministries and Departments will be provided with **indicative ceilings** that will assist in the preparation of their Draft Estimates for 2020.

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 2020 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 2019 and 2020. Where projects have been completed, but Ministries, Departments and Agencies would not be ready to operationalize these projects in the 2020 Financial Year, recurrent funding should not be requested. For each project a separate submission should be made showing the estimated recurrent expenditure for 2020. 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 2019.

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 2019 and those expected to retire in 2020 and 2021, 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 Transport’s 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 2020 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.

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

Allowances for officers under the purview of the Salaries Review Commission (SRC)

18. Provision for allowances, such as Transportation allowance, Personal/Chauffeur/Service allowance, Housing allowance, Telephone allowance, Duty allowance and Special Duty allowance payable to office holders under the purview of the Salaries Review Commission (SRC), should be paid under either Sub-Item 04: Allowances – Monthly Paid Officers or under Sub-Item 24: Allowances – Direct Charges, as applicable.

GOODS AND SERVICES

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

Example

Sub-item 08 – Rent/Lease – Office Accommodation and Storage – Location of Premises, Landlord, Square Footage, Rate per Month, Car Park Rental;

Sub-item 23 – Fees – Type of Fees, Licences or Agreements: Legal, Audit, Brokerage;

Sub-item 61 – Insurance – Type of Insurance – Building, Fixtures, Vehicles or Equipment, Premium Payable, Due Date.

20. Where more than one type of activity is being funded from a Sub-item, these activities should be clearly identified and the estimated cost apportioned accordingly:

Example

Sub-item 04 Telephones, should be itemized under the following:-

- User charges for Direct Lines, Facsimile and PBX Systems
- Official Mobile Services
- Internet Charges
- Rental of WAN lines

Sub-item 28 Other Contracted Services, should be itemized as follows: -

- Scavenging
- Repairs to Roads and Bridges
- Management Contracts etc.
- Cable Television Services
- Laundering of Uniforms
- Servicing of Ceremonial Wear

Allocations for Utilities and House Rates/Property Taxes

21. 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

22. 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.

With regard to Motor Vehicles, where additional vehicles are being requested, there should be the supporting Cabinet approval for the creation of the post of driver/chauffeur on the Ministry's Establishment. Where a replacement vehicle is being requested, the Board of Survey or Accident Report should be submitted and should include the vehicle numbers.

23. 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.

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

CURRENT TRANSFERS AND SUBSIDIES

25. 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.

26. Requests for allocations to Non-Profit Institutions must be accompanied by audited accounts for 2018, Revised Projections for 2019 and justification for the allocation requested in respect of 2020. In the absence of audited accounts, unaudited accounts must be submitted with an explanation.

27. 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

28. 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 2020 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

29. Special care must be taken to ensure that provisions are made in the draft estimates for any necessary re-votes of expenditure of a non-recurring nature. However, if provision was made in 2019 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2020 has been given, only a token provision should be included. Where funds were provided in the 2019 Estimates to facilitate such expenditure every effort must be made to expend the funds allocated to avoid a repeat request in 2020.

GENERAL

30. The draft estimates of Expenditure for 2020, together with projections for 2021 and 2022, 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.**

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 2020, together with projections for 2021 and 2022, 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, 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 not later than April 30, 2019.

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, 2018 to December 31, 2018 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 2019 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 current information, actual collections and projected trends.

9. Income for 2020 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.**

10. Statutory Boards/Agencies should also urgently explore every possibility for increasing their income and should submit proposals under confidential cover by April 01, 2019 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 15, 2019.

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

CAPITAL EXPENDITURE PROGRAMME

General

1. The Ministry of Planning and Development will be responsible for the review of all these proposals before making a submission to Cabinet, on the size and composition of the 2020 PSIP. The decision of Cabinet on this submission will be the basis upon which the 2020 Development Programme is finalized for approval by Parliament.

2. It should be noted that in an effort to update and simplify the framework for planning, financing and implementing capital projects and in particular the procedures for screening project proposals, the Ministry of Planning and Development (MPD) has developed a Project Screening Brief (PSB). This Brief is aimed at providing a guide for reviewing and screening all projects being proposed for funding. Ministries and Departments will therefore be required to submit the relevant information as outlined in the PSB, so that the screening process can successfully assess the proposed projects based on a set of standardized criteria. A specimen of the PSB can be accessed at [http://www.planning.gov.tt/sites/default/files/Project Screening Brief Draft Final.pdf](http://www.planning.gov.tt/sites/default/files/Project%20Screening%20Brief%20Draft%20Final.pdf)

3. One (1) hard copy and one (1) soft copy of detailed proposals for capital works to be executed in 2020 by Ministries and Departments of Government (including Statutory Boards and Similar Bodies) must be submitted to the Project Planning and Reconstruction Division (PPRD), **Ministry of Planning and Development** and copied to the **Budget Division, Ministry of Finance** not later than April 30, 2019.

4. 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 analyzed and appropriate levels of funding provided.

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 2020, 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 2020-2022. These proposals must be aligned to the Government's Vision 2030 five (5) development themes 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 2020-2022.

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 Development and one (1) copy to the Budget Division, Ministry of Finance.

9. For inclusion in the IDF Budget, projects must be 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 Development in finalizing its recommendations.

Allocation of Funds

11. With respect to the appropriation of funds for projects to be executed in 2020, the following order of priority will apply:

- (a) commitments arising from activities completed prior to fiscal year 2020;
- (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 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 development objectives. 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 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, 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 which fall under the seven strategic sectors targeted for diversification:*
 - Agriculture and Agro-processing
 - Fish and Fish Processing
 - Maritime Services
 - Aviation Services
 - Creative Industries Services
 - Financial Services
 - Software Design and Application
- *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. **One (1) printed copy** of the Draft Estimates of Development Programme for 2020-2022 should be submitted to the Project Planning and Reconstruction Division, Ministry of Planning and 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 to also be submitted to the Budget Division Ministry of Finance.

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 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 2020 for activities completed prior to or scheduled for completion in 2019. 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 2020-2022 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; and

- (iii) submit the project documents to the Ministry of Planning and Development for review and analysis.

20. In order to facilitate an assessment by the Ministry of Planning and 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) problems or opportunities which the project addresses;
- (c) description of the scope of the project;
- (d) relevant alternative solutions identified and explored;
- (e) justification of the technical solution being proposed;
- (f) output of the project in terms of goods and services;
- (g) manpower requirements for the project and any foreseeable constraints;
- (h) description of the environmental impact (if any) together with details of mitigating measures being proposed;
- (i) full and reliable capital and recurrent cost estimates (with explanations of their derivation);
- (j) expected benefits and outcomes (quantified as far as possible);
- (k) proposed implementation arrangements and time frames for project/programme completion; and
- (l) 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). The logical framework would assist Ministries in the process of identifying strategic elements (inputs, outputs, outcomes, goals). Further, as we foster a paradigm shift towards a culture of performance management to promote good governance in the public sector together with the establishment of a National Monitoring and Evaluation System for Trinidad and Tobago, Ministries should use the Results Chain Theory (RCT) to assist them in presenting strategic elements of their new projects as well as indicators (for measuring purpose) together with the risks and assumptions associated. The definitions of the principle elements are same as those of the reporting template for the National Performance Framework.

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, 2019, this information **must be provided** as soon as it becomes available thereafter, or by August 15, 2019, if the proposed project is to be considered for inclusion in the 2020 PSIP. Should consultants be required for the preparation of the studies, the Ministry of Planning and Development is prepared to explore with individual Ministries/Departments, possible sources of financing for these activities. Terms of Reference should be included with the Draft Estimates.

23. The Ministry of Planning and 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) 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
- (c) Where **services are provided by the Ministry of Works and Transport 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 Transport 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 2020 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 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 2020. Each Ministry's submission **MUST** be accompanied by the Capital Programme Checklist enclosed at Appendix XXI.

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 2020, 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 2020 and thereafter.

28. Where projects scheduled for completion in 2019 and 2020 will give rise to recurrent expenditure in 2020, the necessary steps should be taken by Ministry/Department to have provisions made for such expenditure included in the 2020 Recurrent Expenditure Estimates. (See Appendix C Paragraph 6).

REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2019

29. A review of the performance of the Public Sector Investment Programme (PSIP) in the 2019 fiscal year will be prepared by the Ministry of Planning and Development and included as part of the 2020 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, 2019 using the format as at **Appendix XIX**.

31. **This report must be submitted to the Permanent Secretary, Ministry of Planning and Development by July 15, 2019.**

32. A comprehensive Achievement Report on the progress of each project as at March 31, 2019 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: **Mrs. Terry Ann Atkins-Huggins, Director, Project Planning and Reconstruction Division, Ministry of Planning and Development, Level 17, Tower D – International Waterfront Complex Wrightson Road, Port of Spain– (Telephone No. 623-5003 Ext. 247).**

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

SECTION 1 – (UNIT A-D)

Ms. Eleanor Alleyne, Budget Supervisor (Telephone No: 612-9700, 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 and Legal Affairs
Ministry of Public Administration
Ministry of Communications
Integrity Commission
Environmental Commission
Trinidad and Tobago Police Service
Equal Opportunity Tribunal

SECTION 2 – (UNIT E)

Mrs. Laureenne St. John, Budget Supervisor (Telephone No: 612-9700, Ext 4914)

Ministry of Public Utilities

Ministry of Rural Development and Local Government

Ministry of Housing and Urban Development

Ministry of Planning and Development

Ministry of Works and Transport

SECTION 3 - (UNIT F & G)

Mr. Andy Singh, Budget Supervisor Acting (Telephone No: 612-9700, Ext 4926)

Ministry of Agriculture, Land and Fisheries

Ministry of Education

Ministry of Health

Ministry of Labour and Small Enterprise Development

Ministry of Tourism

Ministry of Energy and Energy Industries

Ministry of Trade and Industry

Ministry of Community Development, Culture and the Arts

Ministry of Foreign and CARICOM Affairs

Ministry of Sport and Youth Affairs

Ministry of Social Development and Family Services

APPENDIX I

DRAFT ESTIMATES OF REVENUE FOR 2020

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Actual Revenue 2018	2019				2020 Draft Estimates	Explanations for variances between Revised Estimates 2019 and Draft Estimates 2020
		Approved Estimates	Actual Revenue Oct. - Mar. (a)	Projected Revenue April - Sept. (b)	Revised Estimates (a) + (b)		

Refer to Appendix B - Paragraph 3

Note: To return to the Permanent Secretary, Ministry of Finance (Budget Division) not later than 30 April, 2019

APPENDIX II

DRAFT ESTIMATES OF REVENUE FOR 2020

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Receiver/Item/Sub-item	2019 Revised Estimates	Assumption for Revised Estimates	2020 Draft Estimates	Assumption for Draft Estimates
FOR EXAMPLE	\$		\$	
(i) 01/AL1/006 Laboratory Fees				(i) No. of Laboratories (ii) fees charged per laboratory and/or per service (iii) any other charges under the item (iv) Total
(ii) 01/WT2/006 Renewal of Examiner Certificate Fee				(i) No. of Examiners (ii) Renewal Fee (iii) Any other pertinent data (iv) Total
(iii) 01/NS3/003 Miscellaneous				(i) Identify types of revenue collected (ii) Give data re all types (iii) Total

Refer to Appendix B - Paragraph 5

APPENDIX III

DRAFT ESTIMATES OF REVENUE FOR 2020

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 30/9/2018	Arrears included in Revised Estimates 2019	Arrears collected Oct. 01, 2018 to Mar. 31, 2019	Arrears estimated to be collected Apr. 01 to Sept. 30, 2019	Arrears estimated to be collected during 2020	Remarks
	\$	\$	\$	\$	\$	

Refer to Appendix B - Paragraph - 7

APPENDIX IV
(Specimen)
SUMMARY- DRAFT ESTIMATES 2020
HEAD / BOARD

	1	2	3	4	5	6	7
	Actual Expenditure 2018	2019 Estimates			Projected Expenditure 2019	Draft Estimates 2020	Increase/ Decrease 6-5
		Original	Supplementaries and Transfers	Revised 2 + 3			
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 30, Appendix D - Paragraph 1

APPENDIX V
(Specimen)
RECURRENT EXPENDITURE - EXPLANATION SHEET - 2020 DRAFT ESTIMATES
PROJECTIONS FOR 2021 AND 2022

HEAD/BOARD

12													
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													
42													
43													
44													
45													
46													
47													
48													
49													
50													
51													
52													
53													
54													
55													
56													
57													
58													
59													
60													
61													
62													
63													
64													
65													
66													
67													
68													
69													
70													
71													
72													
73													
74													
75													
76													
77													
78													
79													
80													
81													
82													
83													
84													
85													
86													
87													
88													
89													
90													
91													
92													
93													
94													
95													
96													
97													
98													
99													
100													
101													
102													
103													
104													
105													
106													
107													
108													
109													
110													
111													
112													
113													
114													
115													
116													
117													
118													
119													
120													
121													
122													
123													
124													
125													
126													
127													
128													
129													
130													
131													
132													
133													
134													
135													
136													
137													
138													
139													
140													
141													
142													
143													
144													
145													
146													
147													
148													
149													
150													
151													
152													
153													
154													
155													
156													
157													
158													
159													
160													
161													
162													
163													
164													
165													
166													
167													
168													
169													
170													
171													
172													
173													
174													
175													
176													
177													
178													
179													
180													
181													
182													
183													
184													
185													
186													
187													
188													
189													
190													
191													
192													
193													
194													
195													
196													
197													
198													
199													
200													
201													
202													
203													
204													
205													
206													
207													
208													
209													
210													
211													
212													
213													
214													
215													
216													
217													
218													
219													
220													
221													
222													
223													
224													
225													
226													
227													
228													
229													
230													
231													
232													
233													
234													
235													
236													
237													
238													
239													
240													
241													
242													
243													
244													
245													
246													
247													
248													
249													
250													
251													
252													
253													
254													
255													
256													
257													
258													
259													
260													
261													
262													
263													
264													
265													
266													
267													
268													
269													
270													
271													
272													
273													
274													
275													
276													
277													
278													
279													
280													
281													
282													
283													
284													
285													
286													
287													
288													
289													
290													
291													
292													
293													
294													
295													
296													
297													
298													
299													
300													
301													
302													
303													
304													
305													
306													
307													
308													
309													
310													
311													
312													
313													
314													
315													
316													
317													
318													
319													
320													
321													
322													
323													
324													
325													
326													
327													
328													
329													
330													
331													
332													
333													
334													
335													
336													
337													
338													
339													
340													
341													
342													
343													
344													
345													
346													
347													
348													
349													
350													
351													
352													
353													
354													
355													
356													
357													
358													
359													
360													
361													
362													
363													
364													
365													
366													
367													
368													
369													
370													
371													
372													
373													
374													
375													
376													
377													
378													
379													
380													
381													
382													
383													
384													
385													
386													
387													
388													
389													
390													
391													
392													
393													
394													
395													
396													
397													
398													
399													
400													
401													
402													
403													
404													
405													
406													
407													
408													
409													
410													
411													
412													
413													
414													
415													
416													
417													
418													
419													
420													
421													
422													
423													
424													
425													
426													
427													
428													
429													
430													
431													
432													
433													
434													
435													
436													
437													
438													
439													
440													
441													
442													
443													
444													
445													
446													
447													
448													
449													
450													
451													
452													
453													
454													
455													
456													
457													
458													
459													
460													
461													
462													
463													
464													
465													
466													
467													
468													
469													
470													
471													
472													
473													
474													
475													
476													
477													
478													
479													
480													
481													
482													
483													
484													
485													
486													
487													
488													
489													
490													
491													
492													
493													
494													
495													
496													
497													
498													
499													
500													
501													
502													
503													
504													
505													
506													
507													
508													
509													
510													
511													
512													
513													
514													
515													
516													
517													
518													
519													
520													
521													
522													
523													
524													
525													
526													
527													
528													
529													
530													
531													
532													
533													
534													
535													
536													
537													
538													
539													
540													
541													
542													
543													
544													
545													
546													
547													
548													
549													
550													
551													
552													
553													
554													
555													
556													
557													
558													
559													
560													
561													
562													
563													
564													
565													
566													
567													
568													
569													
570													
571													
572													
573													
574													
575													
576													
577													
578													
579													
580													
581													
582													
583													
584													
585													
586													
587													
588													
589													
590													
591													
592													
593													
594													
595													
596													
597													
598													
599													
600													
601													
602													
603													
604													
605													
606													
607													
608													
609													
610													
611													
612													
613													
614													
615													
616													
617													
618													
619													
620													
621													
622													
623													
624													
625													
626													
627													
628													
629													
630													
631													
632													
633													
634													
635													
636													
637													
638													
639													
640													
641													
642													
643													
644													
645													
646													
647													
648													
649													
650													
651													
652													
653													
654													
655													
656													
657													
658													
659													
660													
661													
662													
663													
664													
665													
666													
667													
668													
669													
670													
671													
672													
673													
674													
675													
676													
677													
678													
679													
680													
681													
682													
683													
684													
685													
686													
687													
688													
689													
690													
691													
692													
693													
694													
695													
696													
697													
698													
699													
700													
701													
702													
703													
704													
705													
706													
707													
708													
709													
710													
711													
712													
713													
714													
715													
716													
717													
718													
719													
720													
721													
722													
723													
724													
725													
726													
727													
728													
729													
730													
731													
732													
733													
734													
735													
736													
737													
738													
739													
740													
741													
742													
743													
744													
745													
746													
747													
748													
749													
750													
751													
752													
753													
754													
755													
756													
757													
758													
759													
760													
761													
762													
763													
764													
765													
766													
767													
768													
769													
770													
771													
772													
773													
774													
775													
776													
777													
778													
779													
780													

Refer to Appendix C - Paragraphs 19 and 30, Appendix D - Paragraph 1

RETURN OF PERSONNEL - 2020

Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2020 (Inclusive of COLA)			Remarks
	2019	2020	Salary	Cola	Post with Substantive Holder	Vacant Posts		
						With Bodies	Without Incumbents	
			\$	\$	\$	\$	\$	
FOR EXAMPLE DIVISION A	260	255	2,040,000	36,975	23,670,253	1,200,000	1,083,700	
DIVISION B	25	26	130,000	3,770	1,350,240	255,000	389,368	
GRAND TOTAL								

Refer to Appendix C - Paragraphs 9 and 30, Appendix D - Paragraph 1

APPENDIX VII
(Specimen)
RETURN OF PERSONNEL - 2020

HEAD/BOARD:

Establishment		Item No.	Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Provision in Draft Estimates 2020 (Inclusive of COLA)			* Remarks
							Salary	Cola	Post with Substantive Holder	Vacant Posts		
										* With Bodies	** Without Incumbents	
2019	2020						\$	\$	\$	\$	\$	
DIVISION A												
4	4	16	Administrative Officer II	46D	1) John Lewis 2) Vacant 3) Vacant 4) Vacant	1.1	10880/11115 10449/10665 10449/10665 0	225 0 225 0	136,080 - - 0	- 125,388 - 0	- - 85,592 0	F: Mohammed, Administrative Assistant (Item 17) - Acting in Post Post vacant with effect from November 2012 to be filled by February 1st 2017 Retirement of K. Solomon with effect from July 20, 2012.
1	1	17	Administrative Assistant	35F	F.Mohammed	1.1	9893	225	121,416			1st Longevity
2	3	18	Clerk II	20C	1) Russel Ragbir 2) Wahid King 3) Vacant	1.1 1.1	6420/6579 6259/6420 6097/6259	225 225	81,648 79,740	- -	75,108	1 Post created with effect from May 01,2013 Cab. Min. No. John Peters. Cl.I Ag. in post
2	1	19	Clerk I	14	1) John Peters	1.1	5400/5527	225	69,024		-	1 Post abolished with effect from October 01, 2013. Cab. Min. No.
		20	Temporary Staff 1 Clerk I	14	Sharon Bruce	1.4	5045/5157	225	63,912	-	-	Post created for an additional 3 years with effect from January 01, 2016. Cab Min No.
TOTAL									551,820	200,496	85,592	

Refer to Appendix C - Paragraphs 9 and 30, 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 2019/2020 for the efficient operation of the Ministry/Department/Board

APPENDIX VIII
(Specimen)
SUMMARY
RETURN OF DAILY-RATED EMPLOYEES - 2020

HEAD/BOARD:

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

Refer to Appendix C - Paragraphs 10 and 30, Appendix D - Paragraph 1

APPENDIX IX

(Specimen)

DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2020

HEAD/BOARD:

		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Divisions	Occupation	Grade	PERMANENT ESTABLISHMENT			Number of Posts Utilised (5+6)	ADDITIONAL WORKERS				Total No. of Workers Employed (7+8+11)	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	OTHER REGULAR WORKERS					
				Permanent	Regular			Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight	TOTAL (9+10)			
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	

Refer to Appendix C - Paragraphs 10 and 30, Appendix D - Paragraph 1

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2020

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request				AMOUNT	Remarks / Justification
SUB-HEAD : 01 - PERSONNEL EXPENDITURE				\$	
SUB - ITEM : 06 - Remuneration to Board & Commission Members				-	Board appointed for 3 years w.e.f 01/10/2016
Chairman:	Remuneration	10000 x12		120,000	
	Travel allowance -	1000 x12		12,000	
Deputy Chairman	Remuneration	7500 x12		90,000	
	Travel allowance -	750 x12		9,000	
Members (5)	Remuneration	5000 x12x5		300,000	
	Travel allowance -	500 x12x5		30,000	
Draft Estimates 2020				561,000	
SUB-HEAD : 02 - GOODS AND SERVICES					
SUB - ITEM : 01 - Travelling					
No. of Travelling Posts	Filled	Vacant	To be Filled in 2020		
Director -	Commuted allowance	2750 x12		33,000	New rate approved from \$1,500 to \$2,750 from 1/01/2015
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 2020				104,200	
<u>04 - Electricity</u>	Average Monthly Payments	3000 x12		36,000	Offices in two (2) floors of Building located at # 12 Main Street
<u>05 - Telephones</u>	Monthly Charges	5000 x12		60,000	Rental and calls for PBX system and 5 Direct lines
	Monthly Internet Service	2000 x12		24,000	
	Average Monthly mobile services	1000 x12		12,000	Cellular phones assigned to 4 officers
Draft Estimates 2020				96,000	
<u>08 - Rent/Lease - Office Accommodation & Storage</u>	Monthly Rate	6000 x12		72,000	Building located at # 12 Main Street
	Car park	2000 x12		24,000	Parking provided for 4 officers
Draft Estimates 2020				96,000	
<u>16 - Contract Employment -</u>	See Return of Personnel			483,492	Cabinet Minute #
<u>23 - Fees</u>	Legal Fees			24,000	Average amount paid to Legal Firms
	Annual Licences & Technical Support			8,000	
Draft Estimates 2020				32,000	

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2020

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request			AMOUNT	Remarks / Justification
<u>28 Other Contracted Services</u>	Scavenging	5000 per day x 150 days	750,000	Cabinet Minute #
	Repairs to Roads and Bridges	16000 x 12	192,000	CTB Approval
	Management Contracts	2000 x 12	24,000	Contract Details
	Cable Television Services	500 x 12	6,000	
	Draft Estimates 2020		972,000	
<u>37 - Janitorial Services -</u>	Head & Sub-Offices	9000x12	108,000	Contract with MTS for 3 years from 1/10/2016
<u>43 - Security Services -</u>	Head Office - POS	5500x12	66,000	Contract with Amalgamated Security for 3 years from 1/10/2016
	Sub-Offices - San Fernando, Arima	3200x12	38,400	Contract with Amalgamated Security for 3 years from 1/01/2016
	Draft Estimates 2020		104,400	
<u>61 - Insurance</u>	Annual Insurance Premium	18,000	18,000	Insurance for equipment due 30th April
	Annual Insurance Premium	32,000	32,000	Insurance for building due 31st August
	Draft Estimates 2020		50,000	

Refer to Appendix C Paragraphs 19, 20 and 30, Appendix D - Paragraph 1

APPENDIX XI

DRAFT ESTIMATES 2020

RETURN OF PERSONNEL

OFFICERS ON CONTRACT

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS					TOTAL FOR YEAR	*CONTRACT GRATUITY PAYABLE IN 2020	REMARKS
			SALARY	TRAVELLING	HOUSING	NIS	OTHER			
			\$	\$	\$	\$	\$	\$	\$	
02 Goods & Services 001 General Administration 16 Contract Employment	Director	Richard John	15,000	1,500	1,000	197		212,364	108,000	On contract for 3 years w.e.f. 1/10/2016 - 30/09/2019 Gratuity- 20% of gross salary Cabinet Minute No. dated
	Project Implementation Officer	Vacant	12,000	1,200	0	197		160,764	Nil	Post created by Cabinet Minute No. Dated (Post advertised, interviews to be held shortly).
	Human Resource Manager	Teddy Singh	8,000	1,000	0	197		110,364	0	On contract for 3 years w.e.f. 1/10/2017 - 30/09/2020 Gratuity- 20% of gross earnings Cabinet Minute No. dated
TOTAL								483,492	108,000	

Refer to Appendix C - Paragraph 30, Appendix D - Paragraph 1

\$

DRAFT ESTIMATES: CONTRACT EMPLOYMENT

483,492

*DRAFT ESTIMATES: CONTRACT GRATUITY -

108,000

* Appendix C - Paragraph 30

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

APPENDIX XII

MINOR EQUIPMENT PURCHASES - DRAFT ESTIMATES 2020

MINISTRY/DEPARTMENT/BOARD:

DIVISION:

ITEM AND SUB ITEM	REQUIREMENT (IN ORDER OF PRIORITY)	NO. REQ'D	UNIT COST	TOTAL COST	REMARKS	FOR USE BY THE 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 - Paragraphs 23 and 30, Appendix D - Paragraph 1

APPENDIX XIII

ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2020

		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Sub-head/ Item/ Sub-Item	Description	2018 Actual	2019 Estimate	2019 Revised Estimate	2020 Estimated Income	Increase/ (Decrease) (6-5)	Explanations	Projections		
								2021	2022	
		\$	\$	\$	\$	\$		\$	\$	
01	Government Subvention									
04	Other Income Item/ Sub-Item									

Refer to Appendix D - Paragraph 1

ORIGINAL/REVISED ESTIMATES 2019

BOARD

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SUB-HEAD/ITEM	2019 ORIGINAL ESTIMATES			2019 REVISED ESTIMATES			VARIANCE	REASONS FOR VARIANCE
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (2+3)	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (5+6)		
	\$	\$	\$	\$	\$	\$	\$	

Refer to Appendix D - Paragraph 1

APPENDIX XV

STATUTORY BOARDS AND SIMILAR BODIES - 2020

ESTIMATED INCOME FOR 2020
(Excluding Government Subvention)

BOARD _____

	(1)	(2)	(3)	(4)	(5)	(6)
SUBHEAD/ITEM	TOTAL ARREARS OF INCOME AS AT 30/9/2018	ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2019	ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2020	ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2020	TOTAL ESTIMATED INCOME FOR 2020 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	REMARKS

Refer to Appendix D - Paragraph 1

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2020 (WITH PROJECTIONS FOR 2021 AND 2022)

To be completed and returned to the Permanent Secretary, Ministry of Planning and Development (Project Planning and Reconstruction Division)
not later than April 30, 2019

Sub-Head Item No.	Programme/Project	2018 Actual Expenditure	2019 Approved Estimates	2019 Revised Estimates	2020 Draft Estimates (Year 1)	Explanations	Projections			
							2021 (Year II)	Explanations	2022 (Year III)	Explanations
		\$	\$	\$	\$		\$		\$	

45

**APPENDIX XVII
DETAILED IMPLEMENTATION PLAN AND CASH FLOW PLAN**

Head -

Project Name -

(\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2019 To Be Paid 2020	Plan	10	11	12	01	02	03	04	05	06	07	08	09	Activity Cost		
																Foreign	Local	Total
A			Implementation Cashflow															
B			Implementation Cashflow															
C	-	-	Implementation Cashflow		-			-				-			-		-	
D			Implementation Cashflow															
E			Implementation Cashflow															
F			Implementation Cashflow															
G			Implementation Cashflow															
H			Implementation Cashflow															
I			Implementation Cashflow															
J			Implementation Cashflow															
K			Implementation Cashflow															
L			Implementation Cashflow															
M			Implementation Cashflow															
AGGREGATE COST																		
- FOREIGN																		
- LOCAL																		

Refer to Appendix E - Paragraph 17

APPENDIX XVIII
IMPLEMENTATION PLAN AND PROJECTED CASH FLOW (2020-2022)

Project No.:
Project Name:

Item	Main Activities/Inputs	Plan	2020				Sub-Total	2021				Sub-Total	2022				Sub-Total	Grand Total
			Q1	Q2	Q3	Q4		Q1	Q2	Q3	Q4		Q1	Q2	Q3	Q4		
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

APPENDIX XIX

ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30th, 2020

Head - Ministry/Agency

Project Name and Number	Financial						Physical				
	Allocation 2020	Releases 2020	Planned Expenditure and Commitment 2020	Actual Expenditure and Commitment 2020	Variance between Actual and Planned Expenditure	Projected Expenditure to end of Fiscal 2020	Detailed Project Activities in 2020 with time-frames	Planned (%)	Actual (%)	Employment Generation	Achievements/ Constraints/ Remarks/ Explanation of Variances
	(a)	(b)	(c)	(d)	(c) - (d)						
Total											

Refer to Appendix E - Paragraphs 30, 32 and 33

APPENDIX XX**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2020****Project Screening Template**

Note: Proposals for new projects would be evaluated year-round by the PSB committee.

Upon successful evaluation, Ministries are required to formally submit these projects by April 30th for inclusion in the Draft Estimates for the upcoming financial year.

ITEMS	
1. PROJECT FEASIBILITY <i>This is an assessment of the practicality of a project/programme that has been proposed. It weighs all the pros against the cons, and then recommends whether or not to go ahead.</i>	
NEED	
POSSIBLE SOLUTIONS/ALTERNATIVES	
EVALUATE EACH SOLUTION/ALTERNATIVE	<i>Stakeholder Analysis</i>
	<i>Social Impact</i>
	<i>Environmental Impact</i>
	<i>Employment Generation</i>
	<i>Operational Analysis</i>
	<i>Financial Analysis</i>
	<i>Economic Analysis</i>
SELECT MOST FEASIBLE SOLUTION (Independent Feasibility Study is required for projects valued over \$10.0 million) CONCLUSION- GO AHEAD WITH PROJECT: YES/NO	

APPENDIX XX**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2020****Project Screening Template**

ITEMS	
2. PROJECT OVERVIEW	
• Title	
• Background and History	
• Project Objectives and Goals	
• Outputs/Targets	
• Benefit of Project	
• Project Duration	
• Project Location	
3. PROJECT ASSUMPTION	
4. PROJECT CONSTRAINTS	
5. PROJECT SCOPE	
6. RESOURCE REQUIREMENTS	
1. Personnel	
2. Equipment	
3. Utilities/Energy Sources	
4. Raw Materials	
7. PROJECT BUDGET BREAKDOWN- (<i>Activity Based Costing</i>)	
8. DETAILED IMPLEMENTATION SCHEDULE & PROJECT MILESTONES	

APPENDIX XX**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2020****Project Screening Template**

ITEMS
9. PROCUREMENT PLAN
10. QUALITY PLAN
11. COMMUNICATION PLAN
12. RISK MANAGEMENT PLAN
13. PROJECT READINESS- <i>(Refer to Call Circular)</i>

APPENDIX XXI**CHECKLIST FOR SUBMISSION OF DRAFT ESTIMATES OF DEVELOPMENT PROGRAMME 2020**

Ref. Page	Item	✓
22 & 23	1 Copy of Draft Estimates 2020 (to be sent to PPRD) . One Hard copy and one soft copy for PPRD . One Hard copy for Budget Division	
4	Honourable Minister of Finance Circular	
9	Strategic Objectives and Action Plan of the Ministry	
21 & 23	Priority Listing of PSIP Projects	
19	Report of Constraints to Implementation (e.g. Staffing, Accommodation, Procurement) and planned Corrective Measures	
24	Feasibility Studies for New Projects estimated to cost over \$10 Mn (due no later than August 15, 2019)	
21-26 23 24 -	Supporting Documents Reports of Consultancies Gantt Charts Logical Framework (Log Frame) Work Breakdown Structure	
45-52	Appendices XVI to XXI	