



MINISTER OF FINANCE

CALL CIRCULAR

No. 01 Dated: March 18, 2020

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
2021

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CONTENTS

| | | | | | | | | PAGE NO. | |
|---------------------|---|-----|-----|-----|-----|-----|-----|----------|----|
| CIRCULAR | ... | ... | ... | ... | ... | ... | ... | 1 | |
| APPENDIX A | – STRATEGIC PLANS AND OBJECTIVES | | | | | | ... | ... | 5 |
| APPENDIX B | – REVENUE (INCLUDING CAPITAL RECEIPTS) | | | | | | ... | | 11 |
| APPENDIX C | – RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS | | | | | | ... | | 13 |
| APPENDIX D | – RECURRENT EXPENDITURE – STATUTORY BOARDS AND SIMILAR BODIES AND OF THE TOBAGO HOUSE OF ASSEMBLY | | | | | | ... | ... | 18 |
| APPENDIX E | – CAPITAL EXPENDITURE PROGRAMME | | | | | | ... | ... | 20 |
| APPENDIX F | – DIRECTORY OF SERVICES (EXPENDITURE) | | | | | | ... | | 28 |
| APPENDICIES I- XXII | ... | ... | ... | ... | ... | ... | ... | 30-54 | |

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. 01 dated March 18, 2020

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 2021**

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2021. The preparation of these estimates should take into consideration the Government's National Development Strategy (Vision 2030) which outlines its perspective and intent on the socio-economic 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 is 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 and other sources of 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;
- Tourism and Creative Industries;
- Financial Services; and
- Information and Communications Technology (ICT) Products and Services

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 2021 to the Ministry of Finance by April 30, 2020. 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, 2020.

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. These instructions will address the submission of their Draft Estimates to the 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 2021. 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, Departments and Agencies.

11. For fiscal year 2021 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 2021 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 2021 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), Customs Duty and other taxes 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 2021.

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 2021 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 agencies should be guided by the Service Delivery Excellence Programme (SDEP) in an effort to move the Public Service towards a user-centered, service excellence organization. The programme envisions:

- Government agencies that are fit for purpose, i.e. their organizational structures and jobs can deliver on the particular mandate of the Agency;
- A Human Resource Management function that delivers the right person in the right job at the right time. As a result, management's policies and systems have to be reformed to achieve this objective; and
- Government agencies that know their customers' needs and are continuously improving their services in that context.

3. Ministries, Departments and Agencies are to align their strategic plans with the Service Delivery Excellence Programme (SDEP) initiative in order to facilitate the creation of the high performing, user-centric Public 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 Service Delivery Excellence Programme and the Ministry of Public Administration's transformation programme. Initiatives should be in alignment with the following:

- Public Service Philosophy
- Service Delivery Policy Framework and Programme
- Public Sector Performance Management Framework
- Succession Planning Framework/Model

Additionally, initiatives should cover:-

- a) **People-** The Development of Human Resources Plans - These plans must adhere to the requisite competencies required for the job positions as well as ensuring that workforce planning is undertaken for critical job positions, thereby adhering to the tenets of the Succession Planning Framework/Model for the Public Service. Human Resource Plans must also be aligned to the strategic direction of Ministries, Departments and Agencies to ensure that their services are delivered in accordance with the Service Delivery Excellence Programme. The Human Resource Management function has to be re-engineered and agencies made fit for purpose utilizing the necessary Human Resource Management System platform. Ministries, Departments and Agencies are therefore encouraged to:
 - i. Review their Human Resource plans to ensure that these plans are in alignment with all relevant Human Resource policies.

- ii. 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;
 - 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; and
 - 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.
- iii. 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 consultations with PMCD; and
- iv. Clearly identify their learning and development needs (inclusive of coaching), taking into account their strategic objectives. Copies of the approved Learning and Development Plans are required to support all requests.

b) **Process- 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 to their service delivery objectives, as determined by their involvement in the SDEP. This programme is based on achieving excellence in service delivery, is central to the development of a user-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.

c) **Place** - A major aspect of continuous improvement/re-engineering is the challenge of accommodation. Public Service delivery infrastructure and spaces (both physical and virtual) shall be designed with the users' needs in mind and be modern, comfortable, ICT-enabled, aesthetically pleasing, accessible to the differently-abled and secure. 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.

- d) **Digital Transformation/Digital Government/ICT Management Strategies** - The integration of information and communication technologies into Public Service delivery design and implementation shall provide the platform for significant transformation in the access to, and delivery of goods and services. It will provide an avenue to strengthen institutional capacity and enable integrated government. The progression towards integrating ICTs into public services will enable more efficient processing within and across Ministerial boundaries, services being delivered via several options (physically and virtually), and enable access to public services by users.

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 utilising 'shared services' for relevant support functions such as corporate services, finance and accounts, legal, ICT, research etc. Where 'shared services' are agreed upon, provisions should then be reflected in the estimates accordingly.

Ministries, Departments and Agencies shall consult with the Ministry of Public Administration regarding all ICT/Digital Initiatives. Initiatives that are aligned to the Service Delivery Excellence Programme and target government-to-citizen (G2C) or government-to-business (G2B) or government-to-government (G2G) services are priority. Formal approval is granted only on compliance with these criteria and others articulated in the Call Circular.

- e) **Business Continuity Management (BCM)** – In accordance with the BCM Policy and Strategy for the Public Service as approved by Cabinet Minute No. 2224 of August 27, 2015, Ministries, Departments and Agencies are asked to include the following inputs in preparation for the implementation of the BCM:

- 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.

- f) 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. At the core of the reform operation is **the purchase and installation of an Integrated Financial Management Information System (IFMIS)**. An IFMIS is simply the use of a central database into which all fiscal information is reported and stored, and from which the Government can plan, execute and monitor the use of appropriated resources, by the ability to the electronically track, report and record in real time all its fiscal operations.

To facilitate the introduction of the IFMIS a sub-set of key ancillary reforms are necessary and these include reforms of the business processes associated with revenue collection and expenditure, clearer demarcations between functional and economic activities within the budgeting process and the creation of a new Chart of Accounts. The latter is a key pre-requisite for implementing the IFMIS.

Accordingly, Ministries, Departments and Agencies should take note that:

- The process for the implementation of an IFMIS began in September 2018.
- Business reviews of the revenue and expenditure activities have been completed and efforts to bring about alignment between the operational features of the software and key business processes of the revenue collection and expenditure will be completed in 2020.
- A new Chart of Accounts is expected to be completed in early 2020 but it will not be implemented for the preparation of the initial estimates of the 2020/21 Budget.
- The new Chart of Accounts will allow for the finalization of the design of the IFMIS and facilitate the start of User Acceptance Tests (UAT) in the first half of 2020.
- Provided that the UATs are completed, the IFMIS will be piloted in three Ministries- Ministry of Finance, Ministry of Planning and Development, and the Ministry of Education and also, the Tobago House of Assembly using the new Chart of Accounts.

- Once all conditions are met the pilot phase would start with effect from October 1, 2020.
- To facilitate the piloting of IFMIS the following will be undertaken:
 - a. A 'technical bridge' will be developed to convert the estimates in the manual system into the Chart of Accounts to be used in the electronic system of the IFMIS by the pilot entities.
 - b. Ministries operating in the manual mode will use a specifically designed spreadsheet based on the new Chart of Accounts. This will allow them to submit via email their expected reports on expenditure and revenue to the Budget and Treasury Divisions.
 - c. Training with respect to the use of the spreadsheet will be provided to all Ministries.
- 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 towards the implementation of an **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 and Credit Card Online transactions, as an EFT method for the receipt of public monies, in the first instance. Ministries and Departments desiring to implement EFT must contact the Treasury Division for guidance. In order to facilitate the implementation of Credit Card Online transactions Ministries and Departments must have a business System, an Electronic Cash Book, an official bank account for each Department approved by the Treasury and will be required to submit the following:
 - A Documented Business Case;
 - Internal policies for Transactions via E-Commerce Solution in alignment with Treasury directive; and
 - Assessment for security compliance to the applicable standards from the **Trinidad and Tobago Cyber Security Incident Response Team (TTCsIRT)**.
- 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. **Digital Services/ Solutions/ Systems (ICT)** - Objectives: to ensure optimization of ICT investments; minimize duplication; and to promote user-centric and “ease-of-doing-business” initiatives in alignment with the National ICT Plan or the Vision 2030 Sustainable Development Goals. Ministries, Departments and Agencies should develop strategies and implementation plans for the upgrading of these systems. Specific attention should be paid to the ICT requirements necessary to support effective G2C/G2B/G2G digital services.

Further, Ministries, Departments and Agencies are asked to be mindful of the impact of the following on their ICT/Digital Services systems and solutions:

- i. Annual Reports of the Auditor General Department on the Public Accounts (especially 2016 and 2017);
- ii. The Human Resource Information System;
- iii. The National ICT Plan;
- iv. GoRTT ICT Policies;
- v. Data Protection and Electronic Transaction Legislation and legal frameworks;
- vi. The Freedom of Information Act, Chapter 22:02;
- vii. The requirements for annual reporting to Parliament;
- viii. GovNeTT Services and Support; and
- ix. The Trinidad & Tobago Government Portal.

Ministries, Departments and Agencies are advised that they must make every effort to avoid redundancy in considering/proposing ICT/Digital Transformation initiatives or project proposals.

6. Ministries, Departments and Agencies which are involved in activities related to HIV and AIDS prevention, control, treatment and care should liaise with the Technical Director of the National AIDS Coordinating Committee (NACC) Secretariat and personnel charged with such responsibility in the Ministry of Health in developing and planning these activities. Copies of all proposed budgets (Recurrent and Developmental Programme) and work plans including commitments to fund Civil Society Organisations through subventions and grants, should also be copied to the NACC Secretariat.

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 2020, 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 2019 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, likely trends and policy/legislative decisions.
5. The **assumptions** on which the revised estimates for 2020 and the draft estimates for 2021 are based, must be clearly stated and supported by statistical data and other relevant information 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, 2020** 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 2021 must include a provision for such arrears that are likely to be collected during the course of the current financial year. 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. Additionally, Receivers of Revenue should be mindful of section 51 of the Financial Regulations made under the Exchequer and Audit Act, Chapter 69:01 which states that "A Receiver

of Revenue shall supervise and ensure –

- (a) the punctual collection of revenue in accordance with the laws or regulations relating thereto; and
- (b) that revenue collections are properly brought to account.”

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 of Revenue 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 2021.

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 2021 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 2020 and 2021. Where projects have been completed, but Ministries, Departments and Agencies would not be ready to operationalize these projects in the 2021 Financial Year, recurrent funding should not be requested. For each project a separate submission should be made showing the estimated recurrent expenditure for 2021. 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 2020.

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 2020 and those expected to retire in 2021 and 2022, must be provided.

14. The employment of Daily-Rated Employees must not exceed the Cabinet approved numbers for this category of staff.

Overtime

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

16. 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**.

17. 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 2021 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.

18. 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)

19. 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

20. 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.

21. 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

Reference should therefore be made to the Classification of Expenditure Sub-items, Sub-Head: 02- Goods and Services as laid out in the Details of Estimates of Recurrent Expenditure Book for guidance on the type of expenditure to be accommodated.

22. Additionally, no individual employed on contract, by any Ministry, Department, Statutory Board or Similar Body must be paid under Sub-item 28 – Other Contracted Services.

Allocations for Utilities and House Rates/Property Taxes

23. 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

24. Requests for purchases of minor equipment should be supported by;
- a) the cost of the equipment inclusive of duty and tax liabilities;
 - b) the purpose for which they are required;
 - c) the estimated life span of the equipment;
 - d) the period of training necessary for stated numbers of personnel in their use and maintenance; and
 - e) 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.

25. 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.

26. Requests for Information and Communication Technology equipment must be supported by the recommendation of the National Information and Communication Technology Company Limited (iGovTT).

CURRENT TRANSFERS AND SUBSIDIES

27. 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.

28. Requests for allocations to Non-Profit Institutions must be accompanied by audited accounts for 2019, Revised Projections for 2020 and justification for the allocation requested in respect of 2021. In the absence of audited accounts, unaudited accounts must be submitted with an explanation.

29. 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.

30. Debt servicing payments that are due to be paid in fiscal year 2021 by any Ministry, Department, Statutory Board or Similar Body **must** be reconciled with the Economic Management Division, Ministry of Finance, **prior** to submission of the Draft Estimates of Recurrent Expenditure.

DIRECT CHARGES

31. 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 2021 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

32. 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 2020 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2021 has been given, only a token provision should be included. Where funds were provided in the 2020 Estimates to facilitate such expenditure every effort must be made to expend the funds allocated to avoid a repeat request in 2021.

GENERAL

33. The draft estimates of Expenditure for 2021, together with projections for 2022 and 2023, 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.**

34. In addition, Ministries and Departments are required to prepare a provisional 12 months projection of all Items/Sub-items of expenditure based on the ceilings that will be provided. Projections should be stated to the nearest dollar and are to be submitted in accordance with the format at **Appendix XVI.**

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 2021, together with projections for 2022 and 2023, 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, 2020.**

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, 2019 to December 31, 2019 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 2020 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 2021 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, 2020 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 15, 2020.

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.

GENERAL

Cash Basis System of Accounting

12. Government Accounting and Reporting System is on a cash basis. Therefore, Statutory Boards and Similar Bodies are required to report on this basis and not on an accrual accounting system.

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 2021 PSIP. The decision of Cabinet on this submission will be the basis upon which the 2021 Development Programme is finalized for approval by Parliament. Therefore, Ministries, Departments and Agencies will **no longer** need to seek Cabinet's approval for their individual projects to be included in the PSIP as the Ministry of Planning and Development will be the entity that reviews and makes recommendations as to the inclusion of those projects for the PSIP.

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 2021 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, 2020.**

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 2021, Ministries and Departments are encouraged to collaborate with the PPRD on a regular basis, with respect to Pre-Investment proposals, ongoing and new projects. In this regard, Ministries, Departments and Agencies can submit proposals throughout the year resulting in the continuing development of project proposals.

7. Ministries, Departments and Agencies are advised to seek prior consultation with the **National Information and Communication Technology Division, Ministry of Public Administration**, for all ICT projects before submission to Ministry of Planning Development in order to ensure alignment with the National ICT Plan.

Three [3] Year PSIP

8. The Three Year PSIP will outline a comprehensive Development Programme with a medium-term perspective and with careful regard to the likely availability of financial resources and implementation capability. It will enforce the overall focus of the Government's approach to development on the basis of shared priorities and cross-cutting interventions.

9. Ministries, Departments and Agencies are to submit proposals for capital development projected for the next 3 years to be incorporated into the Three Year PSIP 2021-2023. 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, Departments and Agencies **must** pay close attention to the format for presenting the Development Programme Estimates and Implementation and Cash Flow schedules for the period 2021-2023. Proposals not submitted in the format or without sufficient information will not be considered for inclusion in the PSIP for fiscal year 2021.

Infrastructure Development Fund (IDF)

10. 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.

11. 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.

12. 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

13. With respect to the appropriation of funds for projects to be executed in 2021, the following order of priority will apply:

- (a) commitments arising from activities completed prior to fiscal year 2021;
- (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) projects with activities that facilitate compliance with International Standards;
- (f) 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.; and
 - (ii) in the case of consultancies – Terms of Reference, Expressions of Interest, Shortlisting of Tenderers, Evaluation of Bids, Negotiations with Preferred Bidder etc.
- (g) pre-investment activities in respect of new projects – Demand Analysis, Financial and Economic Analysis, Social Impact Studies, Environmental Impact Assessment etc.

14. A list that ranks projects and programmes in order of priority for the Ministry, Department or Agency must be included in the submission of the estimates.

15. 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, for example, construction projects;
- (b) Enhancement of competitiveness of the economy – proposals/projects that would have a cogent development impact (employment, production and diversification, export potential, environmental and income distribution); and
- (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.

16. 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

17. **One (1) printed copy** of the Draft Estimates of Development Programme for 2021-2023 should be submitted to the Project Planning and Reconstruction Division, Ministry of Planning and Development, using the format that is shown at **Appendix XVII**, 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.

18. While **Appendix XVII** 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

19. Requests for funding for each ongoing project should be presented in the format as at **Appendix XVIII** and must include a schedule of payments due in 2021 for activities completed prior to or scheduled for completion in 2021. 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 2021-2023 as outlined at **Appendix XIX**. In addition to **Appendix XIX**, Ministries, Departments and Executing Agencies are also encouraged to submit Gantt Charts outlining the proposed implementation plan.

20. 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

21. 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 at any time during the year.

22. 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 XXI**. 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.

23. In addition to the format at Appendix XXI, 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

24. 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, 2020, this information **must be provided** as soon as it becomes available thereafter, or by August 15, 2020, if the proposed project is to be considered for inclusion in the 2021 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.

25. 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

26. 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.

- (d) In cases where the successful implementation of a project proposal is **dependent on the completion and/or execution of another project proposal in a different Ministry, Department or Agency**, this must be clearly stated in the submission and include the name, cost of the project and the executing agency. The Memorandum of Understanding (MoU)/ Memorandum of Agreement (MoA) between both entities must be submitted to the Ministry of Planning and Development in writing. However, if the MoU/MoA does not exist, provide an indication of any discussion towards collaborative efforts to achieve project execution.

27. **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 2021 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.

28. **In this regard, a Checklist is provided at Appendix XXII, to assist Ministries and Departments in their submission of the Draft Estimates of the Development Programme 2021. Each Ministry's submission MUST be accompanied by the Capital Programme Checklist enclosed at Appendix XXII.**

Exclusion of Recurrent Items from the PSIP

29. 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 2021, 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 2021 and thereafter.

30. Where projects scheduled for completion in 2020 and will give rise to recurrent expenditure in 2021, the necessary steps should be taken by Ministry/Department to have provisions made for such expenditure included in the 2021 Recurrent Expenditure Estimates. (See Appendix C Paragraph 6).

REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2020

31. A review of the performance of the Public Sector Investment Programme (PSIP) in the 2020 fiscal year will be prepared by the Ministry of Planning and Development and included as part of the 2021 PSIP to be submitted to Parliament.

32. 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, 2020 using the format as at **Appendix XX.**

33. **This report must be submitted to the Permanent Secretary, Ministry of Planning and Development by July 15, 2020.**

34. A comprehensive Achievement Report on the progress of each project as at March 31, 2020 should be submitted using the format at Appendix XX. 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.

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

36. All enquiries pertaining to the above matters should be addressed to: **Mr. Peter Mitchell , Director (Acting), 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 4915)

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 2021

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

| Sub-head/Item/Sub-item | Actual Revenue 2019 | 2020 | | | 2021 Draft Estimates | Explanations for variances between Revised Estimates 2020 and Draft Estimates 2021 |
|------------------------|------------------------|-----------------------|--------------------------------------|--|-----------------------------------|---|
| | | 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, 2020

APPENDIX II

DRAFT ESTIMATES OF REVENUE FOR 2021

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

| Sub-head/Receiver/Item/Sub-item | 2020 Revised Estimates | Assumption for Revised Estimates | 2021 Draft Estimates | Assumption for Draft Estimates |
|---|------------------------|----------------------------------|----------------------|---|
| FOR EXAMPLE (i) 01/AL1/006 Laboratory Fees (ii) 01/WT2/006 Renewal of Examiner Certificate Fee (iii) 01/NS3/003 Miscellaneous | \$ | | \$ | (i) No. of Laboratories (ii) fees charged per laboratory and/or per service (iii) any other charges under the item (iv) Total (i) No. of Examiners (ii) Renewal Fee (iii) Any other pertinent data (iv) Total (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 2021

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 30/9/2019 | Arrears included in Revised Estimates 2020 | Arrears collected Oct. 01, 2019 to Mar. 31, 2020 | Arrears estimated to be collected Apr. 01 to Sept. 30, 2020 | Arrears estimated to be collected during 2021 | Remarks |
|---------------------------------|--|--|--|---|---|---------|
| | \$ | \$ | \$ | \$ | \$ | |

Refer to Appendix B - Paragraph - 7

APPENDIX IV
(Specimen)
SUMMARY- DRAFT ESTIMATES 2021

| HEAD / BOARD | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|--|-------------------------------|----------------|----------------------------------|------------------|----------------------------------|----------------------------|------------------------------|
| | | Actual Expenditure 2019 | 2020 Estimates | | | Projected Expenditure 2020 | Draft Estimates 2021 | 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 33, Appendix D - Paragraph 1

APPENDIX V
(Specimen)
RECURRENT EXPENDITURE - EXPLANATION SHEET - 2021 DRAFT ESTIMATES
PROJECTIONS FOR 2022 AND 2023

HEAD/BOARD

| Subhead/Item | 1 Actual Expenditure 2019 | 2020 Estimates | | | | | 7 Draft Estimates 2021 | 8 Increase/ (Decrease) | 9 | | 10 Projected Expend. 2020/ Original Estimates 2020 (6-2) | 11 | | 12 2023 | For use by the Ministry of Finance |
|-------------------------------|---------------------------------|----------------|--|--------------|--|------------------------------------|------------------------------|------------------------------|--|--|--|---------|---------|------------|--|
| | | 2 Original | 3 Virements Supplementaries and Transfers | 4 Revised | 5 Expenditure Including Commitments to 31/3/2020 | 6 Projected Expenditure 2020 | | | Explanations for Variances | | | 2022 | | | |
| | | | | | | | | | 7 - 6 | | | | | | |
| 01 - PERSONNEL EXPENDITURE | | | | | | | | | | | | | | | |
| 001 - General Admin. | | | | | | | | | | | | | | | |
| 01 - Salaries & Coia | 500,000 | 520,000 | 10,000 | 530,000 | 130,000 | 525,000 | 560,000 | 35,000 | 5,000 - Vacant post filled | 35,000 - To cater for posts to be filled | | 550,000 | 550,000 | | |
| Total Gen. Admin. | 500,000 | 520,000 | 10,000 | 530,000 | 130,000 | 525,000 | 560,000 | 35,000 | | | | 550,000 | 550,000 | | |
| 02 - GOODS AND SERVICES | | | | | | | | | | | | | | | |
| 001 - General Admin. | | | | | | | | | | | | | | | |
| 13 - Maintenance of Vehicles | 100,000 | 140,000 | (25,000) | 115,000 | 30,000 | 118,000 | 150,000 | 32,000 | (-22,000) - Additional Vehicle was not acquired in fiscal 2017 | 32,000 - Maintenance cost of vehicles to be acquired See Appendix for details. | | 150,000 | 150,000 | | |
| 17 - Training | 40,000 | 50,000 | | 50,000 | 10,000 | 30,000 | 35,000 | 5,000 | (-20,000) | 5,000 - See Appendix for details. | | 35,000 | 35,000 | 35,000 | |
| Total Gen. Admin. | 140,000 | 190,000 | - | 165,000 | 40,000 | 148,000 | 185,000 | 37,000 | - | - | | 185,000 | 185,000 | 185,000 | |

Refer to Appendix C - Paragraphs 20 and 33, Appendix D - Paragraph 1

APPENDIX VI
(Specimen)
SUMMARY

RETURN OF PERSONNEL - 2021

| HEAD/BOARD: | | | | | | | | | |
|---------------------------|---------------|------|------------------|-----------|---|--------------|--------------------|---------|--|
| Divisions | Establishment | | Monthly Payments | | Provision in Draft Estimates 2021 (Inclusive of COLA) | | | Remarks | |
| | 2020 | 2021 | 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 | | |
| | 25 | 26 | 130,000 | 3,770 | 1,350,240 | 255,000 | 389,368 | | |
| GRAND TOTAL | | | | | | | | | |

Division refers to the item in Estimates
Refer to Appendix C - Paragraphs 9 and 33, Appendix D - Paragraph 1

APPENDIX VII
(Specimen)
RETURN OF PERSONNEL - 2021

HEAD/BOARD:

| Establishment | Item No. | Post | Range | Name of Substantive Holder | Incremental Date | Monthly payments | | Provision in Draft Estimates 2021 (Inclusive of COLA) | | | Remarks |
|-------------------|----------|------|-------|--|------------------|-------------------------------------|------------|---|-------------------------------|-----------------------|---|
| | | | | | | Salary | Cola | Post with Substantive Holder | Vacant Posts * With Bodies | ** Without Incumbents | |
| | 2020 | | | | | \$ | \$ | \$ | \$ | \$ | |
| | 2021 | | | | | | | | | | |
| DIVISION A | | | | | | | | | | | |
| 4 | 4 | 16 | 46D | 1) John Lewis 2) Vacant | 1.1 | 10880/11115 10449/10665 | 225 0 | 136,080 - | - 125,388 | - - | F. Mohammed, Administrative Assistant (Item 17) - Acting in Post |
| | | | | 3) Vacant | | 10449/10665 | 225 | - | - | 85,592 | Post vacant with effect from November 2012 to be filled by February 1st 2017 |
| | | | | 4) Vacant | | 0 | 0 | 0 | 0 | 0 | Retirement of K. Solomon with effect from July 20, 2012. |
| 1 | 1 | 17 | 35F | F. Mohammed | 1.1 | 9883 | 225 | 121,416 | | | 1st Longevity |
| 2 | 3 | 18 | 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. C.I.I Ag. in post |
| 2 | 1 | 19 | 14 | 1) John Peters | 1.1 | 5400/5527 | 225 | 69,024 | | - | 1 Post abolished with effect from October 01, 2013. Cab. Min. No. |
| | | 20 | 14 | Sharon Bruce | 1.4 | 5046/5157 | 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 33, Appendix D - Paragraph 1

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

Date of Vacancy

Reasons for Vacancy eg. Retirement or promotion

Last substantive or temporary/acting incumbent

Item Number, Ministry/Department of Acting Incumbent

**Identify critical posts which are required to be filled in 2020/2021 for the efficient operation of the Ministry/Department/Board

APPENDIX VIII

(Specimen)

SUMMARY

RETURN OF DAILY-RATED EMPLOYEES - 2021

HEAD/BOARD:

| (2) | (3) | | (4) | (5) | (6) | | | | (7) | (8) | (9) | (10) | (11) |
|-------------|--------------------------------------|------------------|---------|--|--|--|--|-------|--|--|-----|------|------|
| | PERMANENT ESTABLISHMENT | | | Number of Posts Utilised (3+4) | PERMANENT WORKERS Fmly. Regular Workers with 10 yrs. Service as at 31/12/93 | OTHER REGULAR WORKERS | | | Total No. of Workers Employed (5+6+9) | Annual Wages Cost (Wages and COLA only) | | | |
| | Total Number of Approved Posts | Workers Employed | | | | Workers employed 10 days Per Fortnight | Workers employed less than 10 days Per Fortnight | TOTAL | | | | | |
| | | Permanent | Regular | | | | | | | | | | |
| Divisions | | | | | | | | | | | | | |
| 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 33, Appendix D - Paragraph 1

APPENDIX IX
(Specimen)

DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2021

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

Refer to Appendix C - Paragraphs 10 and 33, Appendix D - Paragraph 1

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2021

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 01/10/2019 |
| 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 2021 | | | 561,000 | |
| SUB-HEAD : 02 - GOODS AND SERVICES | | | | |
| SUB-ITEM : 01 - Travelling | | | | |
| No. of Travelling Posts | Filled | Vacant | | |
| | | To be Filled in 2021 | | |
| Director - | Commutated allowance | 2750 x12 | 33,000 | New rate approved from \$1,500 to \$2,750 from 1/01/2015 |
| Dep. Director, Sr. Accountant- Commuted Allowance | Commutated 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 2021 | | | 104,200 | |
| 04 - Electricity | Average Monthly Payments | 3000 x12 | 36,000 | Offices in two (2) floors of Building located at # 12 Main Street |
| 05 - Telephones | 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 2021 | | | 96,000 | |
| 08 - Rent/Lease - Office Accommodation & Storage | 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 2021 | | | 96,000 | |
| 16 - Contract Employment - | See Return of Personnel | | 483,492 | Cabinet Minute # |
| 23 - Fees | Legal Fees | | 24,000 | Average amount paid to Legal Firms |
| | Annual Licences & Technical Support | | 8,000 | |
| Draft Estimates 2021 | | | 32,000 | |

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2021

EXPLANATION SHEET

MINISTRY/ BOARD -

| Details of Request | | AMOUNT | Remarks / Justification |
|-------------------------------------|-----------------------------------|---------|---|
| <u>28 Other Contracted Services</u> | Scavenging | 750,000 | Cabinet Minute # |
| | Repairs to Roads and Bridges | 192,000 | CTB Approval |
| | Management Contracts | 24,000 | Contract Details |
| | Cable Television Services | 6,000 | |
| | Draft Estimates 2021 | 972,000 | |
| <u>37 - Janitorial Services -</u> | Head & Sub-Offices | 108,000 | Contract with MTS for 3 years from 1/10/2019 |
| <u>43 - Security Services -</u> | Head Office - POS | 66,000 | Contract with Amalgamated Security for 3 years from 1/10/2019 |
| | Sub-Offices - San Fernando, Arima | 38,400 | Contract with Amalgamated Security for 3 years from 1/01/2019 |
| | Draft Estimates 2021 | 104,400 | |
| <u>61 - Insurance</u> | Annual Insurance Premium | 18,000 | Insurance for equipment due 30th April |
| | Annual Insurance Premium | 32,000 | Insurance for building due 31st August |
| | Draft Estimates 2021 | 50,000 | |

Refer to Appendix C Paragraphs 20, 21 and 33, Appendix D - Paragraph 1

APPENDIX XI

**DRAFT ESTIMATES 2021
RETURN OF PERSONNEL
OFFICERS ON CONTRACT**

| SUB-HEAD/ITEM/SUB-ITEM | POSITION | NAME OF HOLDER | MONTHLY PAYMENTS | | | | TOTAL FOR YEAR | *CONTRACT GRATUITY PAYABLE IN 2021 | REMARKS |
|---|--------------------------------|----------------|------------------|------------|---------|-----|----------------|------------------------------------|--|
| | | | SALARY | TRAVELLING | HOUSING | NIS | | | |
| 02 Goods & Services 001 General Administration 16 Contract Employment | | | \$ | \$ | \$ | \$ | \$ | \$ | |
| | Director | Richard John | 15,000 | 1,500 | 1,000 | 197 | 212,364 | 108,000 | On contract for 3 years w.e.f. 1/10/2018 - 30/09/2021 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. 1/10/2019 - 30/09/2022 Gratuity- 20% of gross earnings Cabinet Minute No. dated |
| TOTAL | | | | | | | 483,492 | 108,000 | |

Refer to Appendix C - Paragraph 33, Appendix D - Paragraph 1

DRAFT ESTIMATES: CONTRACT EMPLOYMENT \$ 483,492

*DRAFT ESTIMATES: CONTRACT GRATUITY - 108,000

* Appendix C - Paragraph 33

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 2021

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 |
|--------------------------------|---------------------------------------|-----------|-----------|----------------|---|---------------------------------------|
| 001 - GENERAL ADMIN. | | | | | | |
| 01 - Vehicles | Four Wheel Drive Pick-up | 1 | 295,000 | 295,000 | To transport workmen and materials to Worksite. [Indicate whether Board of Survey has been completed.] | |
| 02 - Office Equipment | 1) Computers | 4 | 10,000 | 40,000 | | |
| | 2) Photocopier | 1 | 100,000 | 100,000 | | |
| 03 - Furniture and Furnishings | 1) Stenographer/Typist Chairs | 5 | 900 | 4,500 | Replacement of defective chairs | |
| 04 - Other Minor Equipment | Air-conditioning Unit | 2 | 12,000 | 24,000 | To replace non-functional Units | |
| SUB-TOTAL | | | | 463,500 | | |
| PLUS VAT | | | | 69,525 | | |
| GRAND TOTAL | | | | 533,025 | | |

Refer to Appendix C - Paragraphs 25 and 33, Appendix D - Paragraph 1

APPENDIX XIV

STATUTORY BOARDS AND SIMILAR BODIES

**COMPARATIVE INCOME STATEMENT
(Excluding Government Subvention)**

ORIGINAL/REVISED ESTIMATES 2020

BOARD

| SUB-HEAD/ITEM | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---------------|-------------------------|--------------------------------|----------------|------------------------|--------------------------------|----------------|-------------|----------------------|
| | 2020 ORIGINAL ESTIMATES | | | 2020 REVISED ESTIMATES | | | VARIANCE | REASONS FOR VARIANCE |
| | CURRENT YEAR | PREVIOUS YEAR(S) ARREARS | TOTAL (2+3) | CURRENT YEAR | PREVIOUS YEAR(S) ARREARS | TOTAL (5+6) | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | (4-7) \$ | |

Refer to Appendix D - Paragraph 1

APPENDIX XV

STATUTORY BOARDS AND SIMILAR BODIES - 2021

**ESTIMATED INCOME FOR 2021
(Excluding Government Subvention)**

BOARD

| | (1) TOTAL ARREARS OF INCOME AS AT 30/9/2019 | (2) ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2020 | (3) ARREARS AS AT COL-1 ESTIMATED TO BE COLLECTED DURING 2021 | (4) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2021 | (5) TOTAL ESTIMATED INCOME FOR 2021 (INCLUDING ARREARS TO BE COLLECTED) (3+4) | (6) REMARKS |
|--------------|--|---|--|--|---|----------------|
| SUBHEAD/ITEM | | | | | | |
| | | | | | | |

Refer to Appendix D - Paragraph 1

APPENDIX XVI

DRAFT ESTIMATES 2021

PROVISIONAL RECURRENT EXPENDITURE PROJECTIONS

MINISTRY/DEPARTMENT

ACCOUNTING UNIT NO:

| Sub-head/Item/Sub-item | Provision | 2021 | | | | | | | | | | | | Total for Year | Balance of Provision |
|--|-----------|--------|--------|--------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|----------------|----------------------|
| | | Oct | Nov | Dec | January | February | March | April | May | June | July | August | September | | |
| FOR EXAMPLE 01-PERSONNEL EXPENDITURE 001 General Administration 04 Allowances - Monthly Paid Officers | 497,000 | 33,940 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 13,060 | 497,000 | 0 |

Refer to Appendix C - Paragraph 34

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2021 (WITH PROJECTIONS FOR 2022 AND 2023)

To be completed and returned to the Permanent Secretary, Ministry of Planning and Development (Project Planning and Reconstruction Division) not later than April 30, 2020

| Sub-Head Item No. | Programme/Project | 2019 Actual Expenditure | 2020 Approved Estimates | 2020 Revised Estimates | 2021 Draft Estimates (Year 1) | Explanations | Projections | | | |
|----------------------|-------------------|----------------------------|----------------------------|---------------------------|-------------------------------------|--------------|----------------|--------------|-----------------|--------------|
| | | | | | | | 2022 (Year II) | Explanations | 2023 (Year III) | Explanations |
| | | \$ | \$ | \$ | \$ | | \$ | \$ | | |

47

APPENDIX XVIII
DETAILED IMPLEMENTATION PLAN AND CASH FLOW PLAN

Head -
 Project Name -

(\$000's)

| ITEM | Inputs/Main Activities | Amounts Due 2020 To Be Paid 2021 | 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 19

APPENDIX XIX
IMPLEMENTATION PLAN AND PROJECTED CASH FLOW (2021-2023)

Project No.:

Project Name:

| Item | Main Activities/Inputs | Plan | 2021 | | | | Sub-Total | 2022 | | | | Sub-Total | 2023 | | | | 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 19

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

Head - Ministry/Agency

[illegible]

Refer to Appendix E - Paragraphs 32, 34 and 35

APPENDIX XXI**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2021****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 or into the Project Bank.

| 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 XXI**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2021****Project Screening Template**

| ITEMS | |
|---|--|
| | |
| 2. PROJECT OVERVIEW | |
| • Title | |
| • Background and History | |
| • Project Objectives and Goals | |
| • Outputs/Targets | |
| • Monitoring and Evaluation | |
| • 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>) | |
| | |

APPENDIX XXI**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2021****Project Screening Template**

| ITEMS |
|---|
| |
| |
| 8. DETAILED IMPLEMENTATION SCHEDULE & PROJECT MILESTONES |
| |
| 9. PROCUREMENT PLAN |
| |
| 10. QUALITY PLAN |
| |
| 11. COMMUNICATION PLAN |
| |
| 12. RISK MANAGEMENT PLAN |
| |
| 13. PROJECT READINESS- <i>(Refer to Call Circular)</i> |
| |

APPENDIX XXII**CHECKLIST FOR SUBMISSION OF DRAFT ESTIMATES OF DEVELOPMENT PROGRAMME 2021**

| Ref. Page | Item | ✓ |
|-------------------------------|--|----------|
| 20 & 24 | One (1) hard copy and one (1) soft copy of Draft Estimates 2021 for PPRD and One (1) hard copy for Budget Division | |
| 4 | Covering memorandum from Permanent Secretary | |
| 10 | Strategic Objectives and Action Plan of the Ministry | |
| 22 & 24 | Priority Listing of PSIP Projects | |
| 20 | Report of Constraints to Implementation (e.g. Staffing, Accommodation, Procurement) and planned Corrective Measures | |
| 25 | Feasibility Studies for New Projects estimated to cost over \$10 Mn. | |
| 22-27 22 24 25 20 | Supporting Documents Reports of Consultancies Gantt Charts Logical Framework (Log Frame) Work Breakdown Structure Project Screening Breif (PSB) | |
| 47-54 | Appendices XVII to XXII | |

Refer to Appendix E paragraph 28