

MINISTER OF FINANCE

**CALL CIRCULAR**

**No. 02 Dated: March 24, 2021**

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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. 02 dated March 24, 2021**

**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 2022**

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2022. 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 Communication 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 Roadmap for Trinidad and Tobago Post Covid-19 pandemic has also identified certain priorities for development on the way forward for recovery inclusive of:

- Social Protection
- National Digitization
- Housing
- Construction
- Creative and Cultural Industries

6. 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.

7. Ministries, Departments and Agencies are required to submit their draft estimates of Revenue and draft estimates of Recurrent Expenditure for the financial year 2022 to the Ministry of Finance by April 30, 2021. 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, 2021.

8. Instructions to the companies, which Government owns entirely or in which it has a major shareholding, were issued a letter signed by the Permanent Secretary in the Ministry of Finance. These instructions will address the submission of their Draft Estimates to the Ministry of Finance.

9. 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.

10. The three [3] year format for the Public Sector Investment Programme (PSIP) will be continued in 2022. 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.

11. 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.

12. For fiscal year 2022 Ministries are required to submit their Draft Estimates of Revenue and Draft Estimates of Expenditure in the normal line item format.

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

14. The 2022 Budget must be circumscribed by the following documents:

- a) Vision 2030;
- b) The National Monitoring and Evaluation Policy;
- c) The National Performance Framework;
- d) National ICT Plan 2018 – 2022 Blueprint;
- e) Corporate and Business Plans;
- f) A Service Improvement Implementation plan; and
- g) Sector Plans where available.

15. 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)**

16. 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.

17. 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 scrutinize all items of expenditure to ensure-*

*(a) that services which are no longer essential are eliminated;*

*(b) that all necessary services are provided at the lowest cost possible; and*

*(c) that public funds are spent to the best advantage.”*

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

19. The first claims upon the 2022 Estimates are the commitments of the previous years. However, every effort should be made to liquidate these commitments from the current year’s allocation.

20. 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.

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

(a) type of foreign currency; and

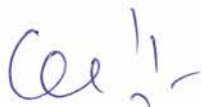
(b) rate of exchange used, i.e. the rate at the time of preparation of the draft estimates.

22. 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.



23. 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 2022.

24. 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 2022 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 four (4), paragraph 14 as well as their Sectoral Plans and Strategic Plans to give their budgetary activities greater focus and rationale.

2. In 2014 the Organization for Economic Co-operation and Development (OECD) updated the term e-government to '**digital government**', indicating that it '**refers to the use of digital technologies, as an integrated part of governments**' modernization strategies, to create public value'.

In keeping with the Digital Government mandate, the vision per the 2019 Public Service Philosophy is **"the Public Service of Trinidad and Tobago is a dynamic, performance-driven, innovative, connected and people focused institution that models good governance and serves as a catalyst for sustainable national development."**

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 option (physically and virtually), and enable access to public services by users.

3. Ministries, Departments and Agencies are therefore to incorporate Digital Transformation into their Strategic plans and ensure alignment with the following:-

- Public Service Philosophy
- Service Delivery Policy Framework
- Public Sector Performance Management System
- Human Resource Management Framework
- Training/Learning Policy for the Public Service
- Digital Governance Framework for GoRTT

Additionally, initiatives should cover:-

- a) **People-** the Development of Human Resource Plans must be aligned to the strategic direction of Ministries, Departments and Agencies. Plans should consider the competencies required for digital transformation i.e. service delivery excellence on the modernized vision. Ministries, Departments and Agencies are therefore encouraged to:
  - i. Ensure their Human Resource Plans are in alignment with all relevant Human Resource policies, including the tenets of the Succession Planning Framework/ Model for the Public Service.
  - ii. Review their permanent establishment 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 and Digital Transformation (MPADT) 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 of their service delivery objectives, as determined by their involvement in the Service Delivery Excellence Framework. 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.

Where a Ministry, Department or Agency has a site or is co-located in the same building as another Ministry, Department or Agency, such Ministries, Departments or Agencies are encouraged to explore utilizing “shared services” for relevant support functions such as corporate services, finance and accounts, legal, ICT, research etc. Where ‘shared services’ are agreed upon, provisions should then be reflected in the estimates accordingly.

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** - Ministries, Departments or Agencies are asked to note that Cabinet agreed to the GoRTT Digital Governance Framework which reiterates that the MPADT will have oversight of the Digital Transformation strategy. To this end a Digital Transformation Cabinet Subcommittee has been established.

The duties and responsibilities of the Digital Transformation Cabinet Subcommittee shall include, without limitation:

- i. Approval for the Digital Transformation policies, strategies and investments inclusive of capital and recurrent expenditure;
- ii. Approval for the overall ICT governance arrangements for all Ministries, Departments and Agencies;
- iii. Approval for the National ICT Steering Committee on the prioritization of digital transformation projects, and the resolution of competing demands for resources and funding; and
- iv. Report to Cabinet on the overall Digital Transformation expenditure and make recommendations to improve positive citizen impact.

The MPADT remains responsible for programme co-ordination and oversight and will advise the Cabinet Subcommittee as required.

In keeping with the limited resources of the GoRTT, all Ministries, Departments and Agencies are asked to track and submit estimates and up-to-date actual expenditure as an addendum to their approval requests for ICT and Digitalisation Projects and Programmes in both PSIP and Recurrent Expenditure. This includes inter alia; the purchases of computers, servers or other hardware equipment and all software.

**Quarterly reports of expenditure must be submitted to the MPADT- NICT Division for review by the Digital Transformation Cabinet Subcommittee along with status updates for any ICT/Digital transformation initiatives including those with no cost attached i.e. open source/in-house developed solutions.**

Ministries, Departments and Agencies are asked to pursue e-services and digitization of records as a matter of urgent priority. 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 an integrated Government.

Ministries, Departments and Agencies shall continue to consult with the Ministry of Public Administration and Digital Transformation regarding all ICT/Digital initiatives. Initiatives that align to the Digital Nation Agenda and target government-to-citizen (G2C) 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 2224 of August 27, 2015, Ministries, Departments and Agencies are asked to include the following inputs in preparation for the implementation of the B.C.M:

- i. BCM Counterpart Team comprising, where practical, resources from the key Corporate/Administrative Services, HR, Facilities Management, ICT, Finance and Accounts, Programme/Project Management, Management, Monitoring and Evaluation;
- ii. Project Charter for implementing and sustaining BCM in the organization;
- iii. Facilities Risk and Vulnerability Assessment (FRVA);
- iv. Business Continuity and Disaster Recovery Risk Assessment and Impact Analysis Report (BIA);
- v. Business Continuity and Disaster Recovery Test and Exercise Report;
- vi. Business Continuity and Disaster Recovery Strategy Report;
- vii. Business Continuity Plan;
- viii. Disaster Recovery Plan and funding for recovery systems where such systems provide critical services; and

- ix. Remedial Plan showing how corrective action will be pursued after periodic testing of the Business Continuity and Disaster Recovery Plans.

f) Ministries/Departments and Agencies 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 **the purchase and installation of an Integrated Financial Management Information System (IFMIS)**. An IFMIS is simply a central data base into which all fiscal information is reported and stored, and from which the Government, through the use of integrated automated accounting modules, can plan, execute, monitor, and report on its fiscal resources, in real time.

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

- The process for the implementation of an IFMIS began in September 2018, and in 2019 the hardware and software were purchased and installed.
- During 2019 and 2020 a comprehensive list of the business processes and functionality requirements of the system were discussed and significantly agreed upon, with the staff of three of the four pilot agencies. Namely, the Budget and Treasury Divisions of the Ministry of Finance, the Finance and the Economy Division (Tobago House of Assembly), and the Project Planning and Reconstruction Division (Ministry of Planning and Development). The fourth pilot agency is the Ministry of Education.
- In 2020 a revised Chart of Accounts was completed, as well as a Gap Fit analysis based on the system's functional design.
- To accommodate the transmission of financial information to a centralized database, discussions on the required interfaces have taken place with the Board of Inland Revenue, the Customs and Excise Division, Ihris personnel, and the Debt Management Division of the



Ministry of Finance. Draft Interface frameworks have been submitted by the vendor to all of the aforementioned entities except the Debt Management Division.

- Ten (10) years of legacy data (Budget Estimates and actuals) have been loaded into the system for testing, verification and combined report generation with new/future data. A draft of the configuration of the cheque printing system has been sent to the Treasury and the THA to be reviewed. Once commissioned check printing will be transitioned from the current GPS to the IFMIS.
- The establishment of the Domain Name Services (DNS) for IFMIS has been completed and work is currently in progress to provide secure access to the IFMIS via the Government's wide area network (GovNeTT).
- A model of the production, testing, and training instance was transferred to the Government's Data Centre and in late 2020 training begun in preparation for the exercise in user acceptance testing (UAT). The training has continued in 2021 and an e-learning platform containing the training courses has been established for broadening the training options available to ministerial staff.
- The completion of testing scripts is expected by end-March/early April 2021 after which, User Acceptance Testing (UATs) are expected to begin in April/May 2021. The UATs are intended to verify that the IFMIS supplies the business processes and functionality specified in the Project's Request for Proposal (RFP) document.
- Once the UATs are concluded the project will move into the pilot phase beginning May/June 2021. The pilot phase is expected to cover three accounting cycles, or three months to ensure full operational functionality of the system. The pilot will be conducted using the existing Chart of Accounts.
- Upon a successful completion of the pilot as determined by successfully meeting all the criteria for Operational Acceptance, the IFMIS will be considered as operational in the pilot Ministries and it will then be rolled out and supported—in phases—to all other Ministries.
- To facilitate the piloting of IFMIS the following will be done:
  - a. Once the IFMIS becomes operational, Ministries will be asked to prepare vote book information using an "electronic vote book" designed in Excel. This is because, one of the objectives of the pilot would be to introduce the printing of cheques in the IFMIS system. In order to avoid having two cheque printing systems the "electronic vote book" will be introduced. This will also allow budget data to be brought into the system and be simultaneously available to the Budget and Treasury Divisions on a real time basis.

- b. The transition to the new Chart of Accounts will take place at the preparatory stage of the 2022/23 Budget and Ministries will be required to prepare their estimates for the 2022/23 fiscal year in the new Chart of Accounts format. To facilitate the transition a specifically designed spreadsheet based on the new Chart of Accounts, will be developed for their use, especially for those Ministries still operating in the manual (non-IFMIS) mode.
  - c. Training in the use of these spreadsheets will begin in late 2021. Ministries will be transitioned away from these spreadsheets as the full system rolls out to individual Ministries.
  - d. The new Chart of Accounts will be effective starting October 1, 2022 with the new Appropriation Bill. A technical bridge will be developed to convert the prior 3 years of budget data to allow for maintenance of the tree-year reporting format used in the current Budget books.
- In financial year 2017, Ministries/Departments and Agencies were trained to prepare monthly and annual Statements of Cash Receipts and Payments in accordance with **the Cash Basis of the 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 continues to make 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 have been developed and formalized for the 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. 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 directives; 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. Ministries and Departments 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 Development Programme) and work plans including commitments to fund Civil Society Organizations through subventions and grants should also be copied to the NACC Secretariat.

6. **All Ministries, Departments and Agencies are asked to submit a list of their strategic objective and action plans with the result framework.** An implementation strategy or plan must also be submitted to support all budgetary request for new initiative, programmes and projects.



**Appendix B****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 2021, 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 2020 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 2021 and the draft estimates for 2022 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, 2021** 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 2022 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).



Appendix C**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 2022.

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 2022 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 2021 and 2022. Where projects have been completed, but Ministries, Departments and Agencies would not be ready to operationalize these projects in the 2022 Financial Year, recurrent funding should not be requested. For each project a separate submission should be made showing the estimated recurrent expenditure for 2022. 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 2021.

## **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 2021 and those expected to retire in 2022 and 2023, 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 2022 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 number.

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 2020, Revised Projections for 2021 and justification for the allocation requested in respect of 2022. 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 the fiscal year 2022 by any Ministry, Department, Statutory Board or Similar Bodies **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 2022 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 2021 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2022 has been given, only a token provision should be included. Where funds were provided in the 2021 Estimates to facilitate such expenditure every effort must be made to expend the funds allocated to avoid a repeat request in 2022.

**GENERAL**

33. The draft estimates of Expenditure for 2022, together with projections for 2023 and 2024, 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.**

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

1. The draft estimates of Income and Recurrent Expenditure for the financial year 2022, together with projections for 2023 and 2024, 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, 2021.**

**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, 2020 to December 31, 2020 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 2021 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 2022 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, 2021 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 15, 2021.
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 2022 PSIP. The decision of Cabinet on this submission will be the basis upon which the 2022 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) or at the Ministry of Planning and Development website.
  
3. One (1) hard copy and one (1) soft copy of detailed proposals for capital works to be executed in 2022 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, 2021.
  
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 2022, 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 and Digital Transformation**, for all ICT projects before submission to Ministry of Planning and 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 2022-2024. 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 2022-2024. Proposals not submitted in the format or without sufficient information will not be considered for inclusion in the PSIP for fiscal year 2022.

### **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 2022, the following order of priority will apply:

- (a) commitments arising from activities completed prior to fiscal year 2022;
- (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 Ministries, Departments and Agencies must be included in the submission of 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 review and refine 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
  - Information and Communications Technology (ICT) Products and Services

- *Projects which fall under the areas identify as priority for development post Covid-19 recovery:*
  - Social Protection
  - National Digitisation
  - Housing
  - Construction
  - Creative and Cultural Industries
- *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 2022-2024 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 2022 for activities completed prior to or scheduled for completion in 2022. 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 2022-2024 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, 2021, this information **must be provided** as soon as it becomes available thereafter, or by August 15, 2021, if the proposed project is to be considered for inclusion in the 2022 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 and 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 2022 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. Furthermore, the name of the person who is responsible for the PSIP within the Ministry, Department or Agency should be provided along with their relevant contact information.

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 2022. 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. Ministries and Departments are to ensure that in 2022, 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 2022 and thereafter.

30. Where projects scheduled for completion in 2021 and will give rise to recurrent expenditure in 2022, the necessary steps should be taken by Ministry/Department to have provisions made for such expenditure included in the 2022 Recurrent Expenditure Estimates. (See Appendix C Paragraph 6).

#### **REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2021**

31. A review of the performance of the Public Sector Investment Programme (PSIP) in the 2021 fiscal year will be prepared by the Ministry of Planning and Development and included as part of the 2022 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, 2021 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, 2021.**

34. A comprehensive Achievement Report on the progress of each project as at March 31, 2021 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 Sustainable Development, using the format at Appendix XX. These reports should be submitted by the 15<sup>th</sup> 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. Karyn Chung, Budget Supervisor (Ag) (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

Office of the Attorney General and Ministry of Legal Affairs

Ministry of Public Administration and Digital Transformation

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 (Ag) (Telephone No: 612-9700, Ext 4915)**

Ministry of Agriculture, Land and Fisheries

Ministry of Education

Ministry of Health

Ministry of Labour

Ministry of Tourism, Culture and the Arts

Ministry of Energy and Energy Industries

Ministry of Trade and Industry

Ministry of Foreign and CARICOM Affairs

Ministry of Sport and Community Development

Ministry of Social Development and Family Service

Ministry of Youth Development and National Service

APPENDIX I

DRAFT ESTIMATES OF REVENUE FOR 2022

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

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

Sub-head/Item/Sub-item	Actual Revenue 2020	2021			2022 Draft Estimates	Explanations for variances between Revised Estimates 2021 and Draft Estimates 2022
		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, 2021

APPENDIX II

**DRAFT ESTIMATES OF REVENUE FOR 2022**

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

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

Sub-head/Receiver/Item/Sub-item	2021 Revised Estimates	Assumption for Revised Estimates	2022 Draft Estimates	Assumption for Draft Estimates
<b><u>FOR EXAMPLE</u></b>	\$		\$	
(i) 01/AL1/006 Laboratory Fees				(i) No. of Laboratories (ii) fees charged per laboratory and/or per service (iii) any other charges under the item (iv) Total
(ii) 01/WT2/006 Renewal of Examiner Certificate Fee				(i) No. of Examiners (ii) Renewal Fee (iii) Any other pertinent data (iv) Total
(iii) 01/NS3/003 Miscellaneous				(i) Identify types of revenue collected (ii) Give data re all types (iii) Total

**Refer to Appendix B - Paragraph 5**



APPENDIX III

DRAFT ESTIMATES OF REVENUE FOR 2022

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

Sub-head/Receiver/Item/Sub-item	Total Arrears of Revenue as at 30/9/2020	Arrears included in Revised Estimates 2021	Arrears collected Oct. 01, 2020 to Mar. 31, 2021	Arrears estimated to be collected Apr. 01 to Sept. 30, 2021	Arrears estimated to be collected during 2022	Remarks
	\$	\$	\$	\$	\$	

Refer to Appendix B - Paragraph - 7

**APPENDIX IV**  
**(Specimen)**  
**SUMMARY- DRAFT ESTIMATES 2022**

HEAD / BOARD								
	1	2	3	4	5	6	7	
	Actual Expenditure 2020	2021 Estimates			Projected Expenditure 2021	Draft Estimates 2022	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 - 2022 DRAFT ESTIMATES**  
**PROJECTIONS FOR 2023 AND 2024**

HEAD/BOARD													
Subhead/Item	1 Actual Expenditure 2020	2	3	2021 Estimates			7 Draft Estimates 2022	8 Increase/ (Decrease)	9		11		12 For use by the Ministry of Finance
				Original	Virements Supplementaries and Transfers	Revised			Expenditure Including Commitments to 31/3/2021	Projected Expenditure 2021	Explanations for Variances		
<b>01 - PERSONNEL EXPENDITURE</b>													
001 - General Admin.													
01 - Salaries & Cola	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	
<b>02 - GOODS AND SERVICES</b>													
001 - General Admin.													
13 - Maintenance of Vehicles	100,000	140,000	(25,000)	115,000	30,000	118,000	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	
Total Gen. Admin.	140,000	190,000	-	165,000	40,000	148,000	185,000	37,000	-	-	185,000	185,000	

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

**APPENDIX VI**  
**(Specimen)**  
**SUMMARY**

**RETURN OF PERSONNEL - 2022**

HEAD/BOARD:									
Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2022 (Inclusive of COLA)			Remarks	
	2021	2022	Salary	Cola	Post with Substantive Holder	Vacant Posts			
						With Bodies	Without Incumbents		
FOR EXAMPLE DIVISION A	260	255	\$ 2,040,000	\$ 36,975	\$ 23,670,253	\$ 1,200,000	\$ 1,083,700		
DIVISION B	25	26	130,000	3,770	1,350,240	255,000	389,368		
GRAND TOTAL									

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 - 2022**

HEAD/BOARD:

Establishment	Item No.	Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Post with Substantive Holder	Provision in Draft Estimates 2022 (Inclusive of COLA)		Remarks
						Salary	Cola		With Bodies	Without Incumbents	
2021	2022										
<b>DIVISION A</b>											
4	4	16	Administrative Officer II	46D	1.1	10880/11115	225	136,080	-	-	F. Mohammed, Administrative Assistant (Item 17) - Acting in Post
				1) John Lewis		10449/10665	0	-	125,388	-	
				2) Vacant		10449/10665	225	-	-	85,592	Post vacant with effect from November 2012 to be filled by February 1st 2017
				3) Vacant							
				4) Vacant		0	0	0	0	0	Retirement of K. Solomon with effect from July 20, 2012.
1	1	17	Administrative Assistant	35F	1.1	9893	225	121,416			1st Longevity
2	3	18	Clerk II	20C	1.1	6420/6579	225	81,648		-	1 Post created with effect from May 01, 2013
				1) Russel Ragbir		6259/6420	225	79,740		-	Cab. Min. No.
				2) Wahid King		6097/6259			75,108		John Peters. C.II Ag. in post
				3) Vacant							
2	1	19	Clerk I	14	1.1	5400/5527	225	69,024		-	1 Post abolished with effect from October 01, 2013. Cab. Min. No.
				1) John Peters							
				20	1.4	5045/5157	225	63,912		-	Post created for an additional 3 years with effect from January 01, 2016. Cab Min No.
				Sharon Bruce							
<b>TOTAL</b>								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

Reason/s for Vacancy eg. Retirement or promotion

Last substantive or temporary/acting incumbent

Item Number, Ministry/Department of Acting Incumbent

\*\*Identify critical posts which are required to be filled in 2021/2022 for the efficient operation of the Ministry/Department/Board

APPENDIX VIII

(Specimen)

SUMMARY

RETURN OF DAILY-RATED EMPLOYEES - 2022

HEAD/BOARD:

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Divisions	PERMANENT ESTABLISHMENT			Number of Posts Utilised  (3+4)	ADDITIONAL WORKERS					
	Total Number of Approved Posts	Workers Employed			PERMANENT WORKERS		OTHER REGULAR WORKERS			
		Permanent	Regular		Fmly. Regular Workers with 10 yrs. Service as at 31/12/93	Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight	TOTAL	Total No. of Workers Employed  (5+6+9)	Annual Wages Cost (Wages and COLA only)
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 - 2022**

HEAD/BOARD:

(1)															(2)	(3)	(4)	(5)		(6)	(7)	(8)				(9)	(10)	(11)	(12)	(13)
Divisions	Occupation	Grade	PERMANENT ESTABLISHMENT			Number of Posts Utilised	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	OTHER REGULAR WORKERS																						
				Permanent	Regular			Fmly. Regular Workers with 10 yrs. service as at 31/12/93	Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight			TOTAL																	
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	0	14	932,360																	

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

**APPENDIX X**

**RECURRENT EXPENDITURE DRAFT ESTIMATES 2022**

**EXPLANATION SHEET**

**MINISTRY/ BOARD -**

Details of Request		AMOUNT	Remarks / Justification
<b>SUB-HEAD : 01 - PERSONNEL EXPENDITURE</b>			
<b>SUB - ITEM : 06 - Remuneration to Board &amp; Commission Members</b>			
Chairman:	Remuneration 10000 x12	\$ 120,000	Board appointed for 3 years w.e.f 01/10/2019
	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 2022		561,000	
<b>SUB-HEAD : 02 - GOODS AND SERVICES</b>			
<b>SUB - ITEM : 01 - Travelling</b>			
No. of Travelling Posts	Filled Vacant		
Director -	Commuted allowance	2750 x12	New rate approved from \$1,500 to \$2,750 from 1/01/2015
Dep. Director, Sr. Accountant- Commuted Allowance	Commuted Allowance	2750 x12x2	
Airfare to Tobago		300 x4	
Hotel accommodation - Tobago		1000 x4	
Draft Estimates 2022		104,200	Director proposes to visit Tobago Sub- Office every quarter
<b>04 - Electricity</b>	Average Monthly Payments	36,000	Offices in two (2) floors of Building located at # 12 Main Street
<b>05 - Telephones</b>	Monthly Charges	60,000	Rental and calls for PBX system and 5 Direct lines
	Monthly Internet Service	24,000	
	Average Monthly mobile services	12,000	Cellular phones assigned to 4 officers
Draft Estimates 2022		96,000	
<b>08 - Rent/Lease - Office Accommodation &amp; Storage</b>	Monthly Rate	72,000	Building located at # 12 Main Street
	Car park	24,000	Parking provided for 4 officers
Draft Estimates 2022		96,000	
<b>16 - Contract Employment -</b>	See Return of Personnel	483,492	Cabinet Minute #
<b>23 - Fees</b>	Legal Fees	24,000	Average amount paid to Legal Firms
	Annual Licences & Technical Support	8,000	
	Draft Estimates 2022	32,000	



**APPENDIX X**

**RECURRENT EXPENDITURE DRAFT ESTIMATES 2022**

**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		
	5000 per day x 150 days		
	16000 x 12	192,000	CTB Approval
	Management Contracts	24,000	Contract Details
	Cable Television Services	6,000	
	500 x 12		
	Draft Estimates 2022	972,000	
<u>37 - Janitorial Services -</u>	Head & Sub-Offices	108,000	Contract with MTS for 3 years from 1/10/2020
<u>43 - Security Services -</u>	Head Office - POS	66,000	Contract with Amalgamated Security for 3 years from 1/10/2020
	Sub-Offices - San Fernando, Arima	38,400	Contract with Amalgamated Security for 3 years from 1/01/2020
	Draft Estimates 2022	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 2022	50,000	

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

APPENDIX XI

**DRAFT ESTIMATES 2022**

**RETURN OF PERSONNEL**

**OFFICERS ON CONTRACT**

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS				TOTAL FOR YEAR	*CONTRACT GRATUITY PAYABLE IN 2022	REMARKS
			SALARY	TRAVELLING	HOUSING	NIS	OTHER		
02 Goods & Services 001 General Administration 16 Contract Employment			\$	\$	\$	\$	\$	\$	
	Director	Richard John	15,000	1,500	1,000	197		212,364	108,000 On contract for 3 years w.e.f. 1/10/2019 - 30/09/2022 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. 1/10/2020 - 30/09/2023 Gratuity- 20% of gross earnings Cabinet Minute No. dated
<b>TOTAL</b>								<b>483,492</b>	<b>108,000</b>

**Refer to Appendix C - Paragraph 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 2022**

**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	
<b>SUB-TOTAL</b>				<b>463,500</b>		
<b>PLUS VAT</b>				<b>69,525</b>		
<b>GRAND TOTAL</b>				<b>533,025</b>		

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

### APPENDIX XIII

#### ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2022

Sub-head/ Item/ Sub-Item	(2) Description	(3) 2020 Actual	(4) 2021 Estimate	(5) 2021 Revised Estimate	(6) 2022 Estimated Income	(7) Increase/ (Decrease) (6-5)	(8) Explanations	(9) Projections		(10)
								2023	2024	
		\$	\$	\$	\$	\$		\$	\$	
01	Government Subvention									
04	Other Income Item/ Sub-Item									

Refer to Appendix D - Paragraph 1



APPENDIX XIV

STATUTORY BOARDS AND SIMILAR BODIES

COMPARATIVE INCOME STATEMENT  
(Excluding Government Subvention)

ORIGINAL/REVISED ESTIMATES 2021

BOARD

SUB-HEAD/ITEM	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2021 ORIGINAL ESTIMATES			2021 REVISED ESTIMATES			VARIANCE (4-7)	REASONS FOR VARIANCE
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (2+3)	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (5+6)		
	\$	\$	\$	\$	\$	\$	\$	

Refer to Appendix D - Paragraph 1

APPENDIX XV

STATUTORY BOARDS AND SIMILAR BODIES - 2022

ESTIMATED INCOME FOR 2022  
(Excluding Government Subvention)

BOARD

	(1) TOTAL ARREARS OF INCOME AS AT 30/9/2020	(2) ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2021	(3) ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2022	(4) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2022	(5) TOTAL ESTIMATED INCOME FOR 2022 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	(6) REMARKS
SUBHEAD/ITEM						

Refer to Appendix D - Paragraph 1

APPENDIX XVI

DRAFT ESTIMATES 2022

PROVISIONAL RECURRENT EXPENDITURE PROJECTIONS

MINISTRY/DEPARTMENT .....

ACCOUNTING UNIT NO: .....

Sub-head/Item/Sub-item	Provision	2022												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





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

Head -  
 Project Name -

(\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2021 To Be Paid 2022	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 (2022-2024)**

Project No.:

Project Name:

Item	Main Activities/Inputs	Plan	2022				Q2	Q3	Q4	2023				2024				Sub-Total	Sub-Total	Grant Total
			Q1	Q2	Q3	Q4				Sub-Total	Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2			
A		Implementation																		
B		Cash Flow																		
		Implementation																		
C		Cash Flow																		
		Implementation																		
D		Cash Flow																		
		Implementation																		
E		Cash Flow																		
		Implementation																		
F		Cash Flow																		
		Implementation																		
G		Cash Flow																		
		Implementation																		
H		Cash Flow																		
		Implementation																		
I		Cash Flow																		
		Implementation																		
J		Cash Flow																		
		Implementation																		
K		Cash Flow																		
		Implementation																		
L		Cash Flow																		
		Implementation																		
M		Cash Flow																		
		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, 2021

Head - Ministry/Agency

[illegible]

Refer to Appendix E - Paragraphs 32, 34 and 35

**APPENDIX XXI****DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2022****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 30<sup>th</sup> for inclusion in the Draft Estimates for the upcoming financial year or into the Project Bank.

ITEMS	
<b>1. PROJECT FEASIBILITY</b> <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>	
<b>NEED</b>	
<b>POSSIBLE SOLUTIONS/ALTERNATIVES</b>	
<b>EVALUATE EACH SOLUTION/ALTERNATIVE</b>	<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>
<b>SELECT MOST FEASIBLE SOLUTION</b> (Independent Feasibility Study is required for projects valued over \$10.0 million) <b>CONCLUSION- GO AHEAD WITH PROJECT: YES/NO</b>	



**APPENDIX XXI****DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2022****Project Screening Template**

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

**APPENDIX XXI****DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2022****Project Screening Template**

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

**APPENDIX XXII****CHECKLIST FOR SUBMISSION OF DRAFT ESTIMATES OF DEVELOPMENT PROGRAMME 2022**

Ref. Page	Item	✓
20 & 24	One (1) hard copy and one (1) soft copy of Draft Estimates 2022 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 Brief (PSB)	
47-54	Appendices XVII to XXII	