



MINISTER OF FINANCE

CALL CIRCULAR

No. 13 Dated: 05 April, 2023

DRAFT ESTIMATES OF REVENUE AND
EXPENDITURE OF MINISTRIES AND DEPARTMENTS
INCLUDING THE
INCOME AND EXPENDITURE
OF STATUTORY BOARDS
AND SIMILAR BODIES
AND OF
THE TOBAGO HOUSE OF ASSEMBLY
FOR THE FINANCIAL YEAR
2024

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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. 13 dated April 05, 2023

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 2024**

1. This Circular sets out the instructions that must be followed in the preparation of your draft estimates for the financial year 2024. 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

Nine Priority areas for investment over the medium term 2021-2025 have also been identified by the Ministry of Planning and Development taking into consideration the Roadmap to Recovery's priorities, the Community Recovery Report and Vision 2030 including the Sustainable Development Goals (SDGs). These priority areas of investment also guide funding under the Public Sector Investment Programme. They are as follows:

- *Priority Area 1: Fostering Citizen Safety and Security;*
- *Priority Area 2: Protecting the Vulnerable;*
- *Priority Area 3: Ensuring Food Safety and Security;*
- *Priority Area 4: Improving Public Health;*
- *Priority Area 5: Building Climate and Environmental Resilience;*
- *Priority Area 6: Investing in Strategic Sectors to Create Growth and Jobs;*
- *Priority Area 7: Creating a Digital Nation;*
- *Priority Area 8: Rationalising Public Investment for Greater Efficiency and Effectiveness; and;*
- *Priority Area 9: Economic Recovery: Building Lives and Livelihoods.*

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 2024 to the Ministry of Finance by April 30, 2023. 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, 2023.

8. Instructions to the companies which Government owns entirely or in which it has a major shareholding, were issued via 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 2024. 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 2024 Ministries are required to submit their Draft Estimates of Revenue and Draft Estimates of Expenditure in the normal line item format using the current Chart of Accounts, pending the finalization of the new Chart of Accounts (See Appendix A – paragraph 4).

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

14. The 2024 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) Roadmap for Trinidad and Tobago (National Economic Recovery Plan)
- f) Report of the Community Recovery Report July 2020 to April 2021.
- g) Corporate and Business Plans;
- h) A Service Improvement Implementation plan; and
- i) Sector Plans where available.

15. The following appendices 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 2024 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 2024.

24. The opportunity is again taken to emphasize the great importance that must be attached 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 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 Information and Communication Technology (ICT) into public services will enable (a) more efficient processing within and across Ministerial boundaries, (b) services to be delivered via several options (physically and virtually), and (c) enable access to public services by users.

3. Ministries, Departments and Agencies (MDAs) are therefore required 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

Moreover, MDAs are to submit their ICT Strategic Plans to the Ministry of Digital Transformation for review to ensure that it is in agreement with the national ICT objectives.

Additionally, initiatives should cover:-

- a) **People-** the Development of Human Resource Plans must be aligned to the strategic direction of Ministries, Departments and Agencies (MDAs). Plans should consider the competencies required for digital transformation i.e. service delivery excellence on the modernized vision. MDAs 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 to be outsourced or have been outsourced, for example, the security and janitorial functions. MDAs must liaise with the Public Management Consulting Division (PMCD) before submitting relevant reports in order to obtain guidance on the PMCD's procedures and requirements in advance;
 - 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.

It should be noted that the Public Sector Performance Management System (PSPMS) is related to the people aspect, which allows MDAs to engage staff, while increasing motivation levels and create working environments that enable continuous growth and improvement. The Learning and Growth perspective of the PSPMS is focused on developing capacity at all levels to increase productivity and maintain motivation to consistently meet service standards.

- b) **Process - Continuous Improvement/Re-engineering** – The PSPMS is also related to the process aspect which allows MDAs to engage with their clients to measure satisfaction levels and gain insights into their experiences. These insights will be used to improve existing organizational offerings by improving processes and / or developing new service offerings and products to meet the changing need of their clientele. The emphasis is on helping MDAs adopt a client-centered (personalized service) approach to service delivery.

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 be undertaken in collaboration with the Property and Real Estate Services Division of the Ministry of Public Administration, in accordance with the Cabinet approved GoRTT Office Outfitting Policy 2012.
- d) **Digital Transformation/Digital Government/ICT** - The Ministry of Digital Transformation (MDT) is responsible for oversight of ICT in the Public Service. As a result, 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.

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 consult with the Ministry of 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 BCM:

- i. BCM Counterpart Team comprising, where practical, resources from the key Corporate/Administrative Services, HR, Facilities Management, ICT, Finance and Accounts, Programme/Project Management, Management, Monitoring and Evaluation;
 - ii. Project Charter for implementing and sustaining BCM in the organization;
 - iii. Facilities Risk and Vulnerability Assessment (FRVA);
 - iv. Business Continuity and Disaster Recovery Risk Assessment and Impact Analysis Report (BIA);
 - v. Business Continuity and Disaster Recovery Test and Exercise Report;
 - vi. Business Continuity and Disaster Recovery Strategy Report;
 - vii. Business Continuity Plan;
 - viii. Disaster Recovery Plan and funding for recovery systems where such systems provide critical services; and
 - ix. Remedial Plan showing how corrective action will be pursued after periodic testing of the Business Continuity and Disaster Recovery Plans.
- f) Ministries, Departments 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. **Public Finance Management Reform**

Implementation of the Integrated Financial Management Information System (IFMIS)

- Ministries and Departments are directed to the Minister of Finance Circular No. 12 dated March 01, 2023 with respect to the IFMIS Initiative which provides further information, inter alia, on the benefits to be derived from the implementation of the system, as well as, its current status and roll out.

Cash Basis International IPSAS Public Sector Accounting Standards:-

- The Ministry of Finance introduced Cash IPSAS for the Public Sector in 2017 to strengthen Public Sector financial reporting. The Minister of Finance Circular No. 3 dated March 20, 2017 was issued to inform of the change in the traditional rules-based cash accounting used in the public sector to the best practice accounting system based on Cash IPSAS compliant Statements.
- The transition of IPSAS for reporting on the Public Accounts would improve the quality of financial statements issued by Public Sector entities. The disclosure requirement of IPSAS would enable transparency and accountability and enhance the quality and comparability of financial information.
- Ministries Departments and Agencies are required to submit monthly and annual IPSAS statements to the Treasury for compilation and consolidation.

5. **Electronic Funds Transfer (EFT):-**

- In accordance with the amendment of the Exchequer and Audit Act, Chapter 69:01 June 2014 the related Exchequer and Audit (EFT) Regulations, 2015 were then made by the Minister of Finance. Subsequently, the Treasury prepared instructions for both LINX Debit Card and Credit Card Online to give effect to these Regulations, which were approved by the Minister of Finance in 2020.
- In April 2021, the Government of Trinidad and Tobago (GORTT) realigned the mandate of the Trinidad and Tobago International Financial Centre (TTIFC) to facilitate Trinidad and Tobago becoming a “cashless society “and to be the lead

facilitate Trinidad and Tobago becoming a “cashless society “and to be the lead agency under the Ministry of Finance for the Government’s digitization initiatives under the Financial Services Sector. The Treasury Division has been working closely with the TTIFC to realise the implementation of EFT at several Ministries.

- The Treasury in collaboration with the TTIFC and other key stakeholders have developed Draft Financial Instructions for Public Moneys collected via the Payment Service Provider Retail Payment Network. This EFT payment method utilizes direct or prepaid vouchers issued by a payment service provider.
- The Ministry of Finance has engaged CAF Development Bank of Latin America for technical consultancy support to the MOF’s “Towards an Online Payment Ecosystem for the Collection of Taxes in Trinidad and Tobago (T&T) through digital innovation of the State.” The Inland Revenue and Custom and Excise Divisions are the major stakeholders.
- Further, the GORTT intends to implement the payment transfer mechanism of the Automated Clearing House (ACH) as an additional payment option.

6. 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.

7. 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 initiatives, programmes and projects.

REVENUE (INCLUDING CAPITAL RECEIPTS)

1. The Ministry of Finance wishes to emphasize that it is important for Permanent Secretaries and Heads of Departments to pay close attention to the preparation and submission of the Draft Estimates of Revenue. Accordingly, the instructions outlined in the following paragraphs must be strictly adhered to.
2. The responsibility for preparing the Draft Estimates of Revenue with respect to those areas that fall under the Sixth Schedule to the Tobago House of Assembly Act, Chapter 25:03 and not covered by section 41(1) of the said Act, rests with the Permanent Secretaries and Heads of Departments under whose control they fall.
3. Each Head of Revenue should be shown on a separate sheet in the form specified at **Appendix I**. The description of the Head, Sub-head, Item and Sub-item (where applicable) should be identical with those appearing in the Estimates for 2023, 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 2022 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 2023 and the draft estimates for 2024 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, 2023** 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 2024 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 Assistant Director of Budgets, Revenue Section, Budget Division, Ministry of Finance is responsible for the compilation of the Estimates of Revenue. All enquiries should be addressed to Mrs. Sharon Harry-Campbell (Telephone No: 612 - 9700, Ext. 4013).

RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS

1. Permanent Secretaries and Heads of Departments would be aware of the ongoing volatility in the prices of oil, gas and petrochemicals in the international market and its consequential impact on already declining revenues. As a result, the Draft Estimates of Recurrent Expenditure must be constrained by utilizing the most cost effective means to ensure that Government's overall fiscal targets are achieved in the short-term. It is proposed that Ministries and Departments will be provided with **indicative ceilings** that will assist in the preparation of their Draft Estimates for 2024.
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 2024 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 2023 and 2024. Where projects have been completed, but Ministries, Departments and Agencies would not be ready to operationalize these projects in the 2024 Financial Year, recurrent funding should not be requested. For each project a separate submission should be made showing the estimated recurrent expenditure for 2024. 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 2023.

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 2023 and those expected to retire in 2024 and 2025, 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 2024 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: Legal, Audit, Brokerage, Licences and Agreements;

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

In the case of Sub-Item 17-Training, training should be aligned to the Ministry's Training Plan developed in accordance with the Personnel Department Training Policy Guidelines 1998.

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 Ministry of Digital Transformation. (MDT).

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 2022, Revised Projections for 2023 and justification for the allocation requested in respect of 2024. 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 2024 by any Ministry, Department, Statutory Board or Similar Bodies **must** be reconciled with the Debt 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 2024 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 2023 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2023 has been given, only a token provision should be included. Where funds were provided in the 2023 Estimates to facilitate such expenditure every effort must be made to expend the funds allocated to avoid a repeat request in 2024.

GENERAL

33. The Draft Estimates of Expenditure for 2024, together with projections for 2025 and 2026, 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 2024, together with projections for 2025 and 2026, 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, 2023.**

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, 2022 to December 31, 2022 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 2023 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 2024 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, 2023 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 15, 2023.
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 (MPD) will be responsible for the review of all these proposals before making a submission to Cabinet, on the size and composition of the 2024 Public Sector Investment Programme (PSIP). The decision of Cabinet on this submission will be the basis upon which the 2024 Development Programme is finalized for approval by Parliament. Therefore, Ministries, Departments and Agencies (MDAs) 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. The MPD has developed a Project Screening Brief (PSB) in an effort to update and simplify the framework for planning, financing and the implementation of capital projects, and in particular, the procedure for screening project proposals. This brief which is based on a set of standardized criteria, is aimed at providing a guide for the review and screening of all projects being proposed and submitted for funding. MDAs will therefore be required to submit the relevant information as required in the PSB, to enable the successful screening of proposed projects. A specimen of the PSB can be accessed at http://www.planning.gov.tt/sites/default/files/PSB_REVISED_ver_2.pdf or on the website of the Ministry of Planning and Development.
3. MDAs, including Statutory Boards and Similar Bodies must submit one (1) hard copy and one (1) soft copy (USB media) of the detailed proposals for capital works to be executed in 2024, 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, 2023.
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. Ministries, Departments and Agencies (MDA's) must provide the name and contact particulars for a person who is the liaison for the PSIP within the organisation.
5. Submissions should be constrained by the implementation capacity of Ministries, Departments and Agencies. 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 2024, Ministries, Departments and Agencies are encouraged to collaborate with the PPRD on a regular basis, with respect to Pre-Investment proposals, ongoing and new projects. In this regard, MDAs can submit proposals throughout the year resulting in the continuing development of project proposals.

7. MDAs are again advised to seek prior consultation with the **Ministry of Digital Transformation** for all ICT projects before submission to the **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 expenditure projected for the next 3 years to be incorporated into the Three Year PSIP 2024-2026. These proposals must be aligned to the Government's Vision 2030 five (5) development themes but also give effect to recommendations outlined in the Roadmap for Recovery Reports (RRRs) and Community Recovery Report (CRR) for the immediate, short and medium term. 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 Cash Flow schedules for the period 2024-2026. Proposals not submitted in the prescribed format, or submitted without sufficient information will not be considered for inclusion in the PSIP for fiscal year 2024.

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 hard (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 2024, the following order of priority will apply:

- (a) commitments arising from activities completed prior to fiscal year 2024;
- (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 identified as priority for development post Covid-19 recovery: These are the nine priority areas of investment as follows:*

Priority Area	Sub Areas of Focus
1: Fostering Citizen Safety and Security	Crime reduction; Reform of the Legal and Regulatory System; Managing the migrant population; Disaster risk management; Building smart and quality infrastructure
2: Protecting the Vulnerable	Social Protection; Reducing Dependency on Social Services; Reducing gender-based violence; Reducing and preventing child abuse and trauma in families; Promoting family stability; Provision of housing solutions
3: Ensuring Food Safety and Security	Agriculture; Infrastructure; Supply Chain Management; Food safety and quality
4: Improving Public Health	Curbing the rise of NCDs; Health services delivery; Sustainable funding of the health sector; Improving food quality and safety
5: Building Climate and Environmental Resilience	Renewable energy/ Energy conservation; Waste management; Biodiversity conservation; Climate adaptation; Flood mitigation, drainage infrastructure; Coastal protection
6: Invest in Strategic Sectors to Create Growth and Jobs	Diversification; Manpower planning; Trade/Exports; Targeted Growth Sectors (Financial Services, ICT, Maritime, Aviation, Creative and Cultural Industries, Tourism)
7: Creating a Digital Nation	Improving connectivity; ICT infrastructure; ICT legislation Education and digital skills development
8: Rationalising Public Investment for Greater Efficiency and Effectiveness	Public service delivery; Local Government reform; Digital transformation; Improving ease of doing business; Improving the public utilities system and water resource management; modern public management systems, public investment management processes, institutional structures and systems that support good governance
9: Economic Recovery: Building Lives and Livelihoods	Fiscal and monetary policy; Debt management; Increasing access to foreign exchange; Promoting trade and exports diversification; Improving productivity; Innovation and entrepreneurship; Research and Development; Strengthening value chains; Building the Blue Economy; Green industrial development; Promoting local content; Intellectual Property; Science and Technology; Promoting investment and financing; Youth and Child Development; Human capital development, including blended learning and curriculum reform; Promoting positive values attitudes and behaviours; Education infrastructure

- *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 2024-2026 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 **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, such as Project Screening Brief (PSB), is required. Further, 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 XVII** and must include a schedule of payments due in 2024 for activities completed prior to or scheduled for completion in 2024. 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 2024-2026 as outlined at **Appendices XVIII and XIX**. In addition to these Appendices, 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 of new project proposals by the Project Planning and Reconstruction Division of the Ministry of Planning and Development, **one (1) printed copy** together with **a USB Flash Drive** of the Project Screening Brief should be submitted in accordance with the project documentation as outlined 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 which **exceeds Twenty-Five Million Dollars (\$25Mn)**. While the results of the feasibility studies are **not** essential at the deadline date of April 30, 2023, this information **must be provided** as soon as it becomes available thereafter, or by August 15, 2023, if the proposed project is to be considered for inclusion in the 2024 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 2024 Public Sector Investment Programme (PSIP).** 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 2024. 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 2024, 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 2024 and thereafter.

30. Where projects scheduled for completion in 2023 and will give rise to recurrent expenditure in 2024, the necessary steps should be taken by the Ministry/Department to have provisions made for such expenditure included in the 2024 Recurrent Expenditure Estimates. (See **Appendix C Paragraph 6**).

REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2023

31. A review of the performance of the Public Sector Investment Programme (PSIP) in the 2023 fiscal year will be prepared by the Ministry of Planning and Development and included as part of the 2024 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, 2023 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, 2023.**

34. A comprehensive Achievement Report on the progress of each project as at March 31, 2023 should be submitted using the format at **Appendix XX**. Since this information will be used by the Project Planning and Reconstruction Division as inputs for the Mid Term Review, due care and attention should be paid to the finalization of Projected Expenditure – column (f) and the explanation for variances in the Achievement Reports.

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

36. All enquiries pertaining to the above matters should be addressed to: **Ms. Erica Fortune, 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, Assistant Director of Budgets (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

Integrity Commission

Environmental Commission

Trinidad and Tobago Police Service

Equal Opportunity Tribunal

Ministry of Digital Transformation

SECTION 2 – (UNIT E)

Mr. Andy Singh, Assistant Director of Budgets (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)

Mrs. Laurene St. John, Assistant Director of Budgets (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 2024

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Actual Revenue 2022	2023			2024 Draft Estimates	Explanations for variances between Revised Estimates 2023 and Draft Estimates 2024
		Approved Estimates	Actual Revenue Oct. - Mar. (a)	Projected Revenue April - Sept. (b)	Revised Estimates (a) + (b)	

APPENDIX II

DRAFT ESTIMATES OF REVENUE FOR 2024

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

Sub-head/Receiver/Item/Sub-item	2023 Revised Estimates	Assumption for Revised Estimates	2024 Draft Estimates	Assumption for Draft Estimates
FOR EXAMPLE				
(i) 01/AL1/006 Laboratory Fees	\$		\$	(i) No. of Laboratories (ii) Fees charged per laboratory and/or per service (iii) Any other charges under the item (iv) Total
(ii) 01/WT2/006 Renewal of Examiner Certificate Fee				(i) No. of Examiners (ii) Renewal Fee (iii) Any other pertinent data (iv) Total
(iii) 01/NS3/003 Miscellaneous				(i) Identify types of revenue collected (ii) Give data re all types (iii) Total

Refer to Appendix B - Paragraph 5

APPENDIX III

DRAFT ESTIMATES OF REVENUE FOR 2024

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

Sub-head/Receiver/Item/Sub-item	Total Arrears of Revenue as at 30/9/2022	Arrears included in Revised Estimates 2023	Arrears collected Oct. 01, 2022 to Mar. 31, 2023	Arrears estimated to be collected Apr. 01 to Sept. 30, 2023	Arrears estimated to be collected during 2024	Remarks
	\$	\$	\$	\$	\$	

Refer to Appendix B - Paragraph - 7

APPENDIX IV
(Specimen)
SUMMARY- DRAFT ESTIMATES 2024

HEAD / BOARD		1	2	3	4	5	6	7
		Actual Expenditure 2022	2023 Estimates			Projected Expenditure 2023	Draft Estimates 2024	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 - 2024 DRAFT ESTIMATES

PROJECTIONS FOR 2025 AND 2026

HEAD/BOARD

Subhead/Item	1 Actual Expenditure 2022	2023 Estimates					7 Draft Estimates 2024	8 Increase/ (Decrease)	9		10	11		12	For use by the Ministry of Finance
		Original	Virements Supplementaries and Transfers	Revised	Expenditure Including Commitments to 31/3/2023	Projected Expenditure 2023			Explanations for Variances		2025	2026			
									Projected Expend. 2023/ Original Estimates 2023 (6-2)	Projected Expend. 2023/ Draft Estimates 2024 (7-6)					
<u>01 - PERSONNEL EXPENDITURE</u> 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			
<u>02 - GOODS AND SERVICES</u> 001 - General Admin. 13 - Maintenance of Vehicles	100,000	140,000	(25,000)	115,000	30,000	118,000	150,000	32,000	(-22,000) - Additional Vehicle was not acquired in fiscal 2023	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 - 2024

HEAD/BOARD:

Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2024 (Inclusive of COLA)			Remarks
	2023	2024	Salary	Cola	Post with Substantive Holder	Vacant Posts		
						With Bodies	Without Incumbents	
FOR EXAMPLE DIVISION A	260	255	\$ 2,040,000	\$ 36,975	\$ 23,670,253	\$ 1,200,000	\$ 1,083,700	
	25	26	130,000	3,770	1,350,240	255,000	389,368	
GRAND TOTAL								

Division refers to the Item in Estimates

Refer to Appendix C - Paragraphs 9 and 33, Appendix D - Paragraph 1

APPENDIX VII
(Specimen)

RETURN OF PERSONNEL - 2024

HEAD/BOARD:

Establishment	Item No.	Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Provision in Draft Estimates 2024 (Inclusive of COLA)			Remarks
						Salary	Cola	Post with Substantive Holder	Vacant Posts * With Bodies	** Without Incumbents	
2023	2024					\$	\$	\$	\$	\$	
<u>DIVISION A</u>											
4	4	16	46D	1) John Lewis 2) Vacant	1.1	10880/11115 10449/10665	225 0	136,080 -	- 125,388	- -	F: Mohammed, Administrative Assistant (Item 17) - Acting in Post
				3) Vacant		10449/10665	225	-	-	85,592	Post vacant with effect from November 2017 to be filled by February 1st 2024
				4) Vacant		0	0	0	0	0	Retirement of K. Solomon with effect from July 20, 2018.
1	1	17	35F	F.Mohammed	1.1	9893	225	121,416			1st Longevity
2	3	18	20C	1) Russel Ragbir 2) Wahid King 3) Vacant	1.1 1.1	6420/6579 6259/6420 6097/6259	225 225	81,548 79,740		- 75,108	1 Post created with effect from May 01, 2013 Cab. Min. No. John Peters. C.II Ag. in post
2	1	19	14	1) John Peters	1.1	5400/5527	225	69,024		-	1 Post abolished with effect from October 01, 2013. Cab. Min. No.
		20	14	Sharon Bruce	1.4	5045/5157	225	63,912		-	Post created for an additional 3 years with effect from January 01, 2020. Cab Min No.
TOTAL								551,820	200,496	85,592	

*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 2023/2024 for the efficient operation of the Ministry/Department/Board

Refer to Appendix C - Paragraphs 9 and 33, Appendix D - Paragraph 1

APPENDIX VIII
(Specimen)
SUMMARY
RETURN OF DAILY-RATED EMPLOYEES - 2024

HEAD/BOARD:

Divisions	(2)		(3)		(4)		(5)	(6)	(7)			(8)	(9)	(10)	(11)
	PERMANENT ESTABLISHMENT		Workers Employed		Number of Posts Utilised		(3+4)	Fmly. Regular Workers with 10 yrs. Service as at 31/12/93	OTHER REGULAR WORKERS			Workers employed less than 10 days Per Fortnight	TOTAL (7+8)	Total No. of Workers Employed (5+6+9)	Annual Wages Cost (Wages and COLA only)
	Total Number of Approved Posts	Permanent	Regular						Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight					
DIVISION A	430	344	84		428		95	35					35	558	18,810,000
DIVISION B	225	225	-		225		5	-					39	269	9,100,000
GRAND TOTAL	655	569	84		653		100	35					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 - 2024

HEAD/BOARD:

	(2)	(3)	(4)		(5)	(6)		(7)	(8)				(9)	(10)	(11)	(12)	(13)
Divisions	Occupation	Grade	PERMANENT ESTABLISHMENT			Number of Posts Utilised (5+6)	ADDITIONAL WORKERS				Total No. of Workers Employed (7+8+11)	Annual Wage Cost (Wages and COLA only)					
			Total Number of Approved Posts	Workers Employed			PERMANENT WORKERS Fmly. Regular Workers with 10 yrs. service as at 31/12/93	Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight	TOTAL (9+10)							
				Permanent	Regular												
DIVISION A	Foreman	1	6	5	1	6	1	-	-	-	7	\$ 558,740					
	Mechanic	4	2	-	1	1	-	-	-	-	1	62,660					
	Chargehand	6	4	4	-	4	-	-	-	-	4	217,360					
	Female Labourers	9	2	2	-	2	-	-	-	-	2	93,600					
TOTAL		19	14	11	2	13	1	0	0	0	14	932,360					

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

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2024

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request			AMOUNT	Remarks / Justification
SUB-HEAD : 01 - PERSONNEL EXPENDITURE			\$	
SUB - ITEM : 06 - Remuneration to Board & Commission Members				Board appointed for 3 years w.e.f 01/10/2021
Chairman:	Remuneration	10000 x12	120,000	
	Travel allowance -	1000 x12	12,000	
Deputy Chairman	Remuneration	7500 x12	90,000	
	Travel allowance -	750 x12	9,000	
Members (5)	Remuneration	5000 x12x5	300,000	
	Travel allowance -	500 x12x5	30,000	
Draft Estimates 2024			561,000	
SUB-HEAD : 02 - GOODS AND SERVICES				
SUB - ITEM : 01 - Travelling				
No. of Travelling Posts	Filled	Vacant		
		To be Filled in 2024		
Director -	Commuted allowance	2750 x12	33,000	New rate approved from \$1,500 to \$2,750 from 1/01/2015
Dep. Director, Sr. Accountant- Commuted Allowance		2750 x12x2	66,000	
Airfare to Tobago		300 x4	1,200	Director proposes to visit Tobago Sub- Office every quarter
Hotel accommodation - Tobago		1000 x4	4,000	
Draft Estimates 2024			104,200	
04 - Electricity	Average Monthly Payments	3000 x12	36,000	Offices in two (2) floors of Building located at # 12 Main Street
05 - Telephones	Monthly Charges	5000 x12	60,000	Rental and calls for PBX system and 5 Direct lines
	Monthly Internet Service	2000 x12	24,000	
	Average Monthly mobile services	1000 x12	12,000	Cellular phones assigned to 4 officers
Draft Estimates 2024			96,000	
08 - Rent/Lease - Office Accommodation & Storage	Monthly Rate	6000 x12	72,000	Building located at # 12 Main Street
	Car park	2000 x12	24,000	Parking provided for 4 officers
Draft Estimates 2024			96,000	
16 - Contract Employment -	See Return of Personnel Appendix XI		483,492	Cabinet Minute #
23 - Fees	Legal Fees		24,000	Average amount paid to Legal Firms
	Annual Licences & Technical Support		8,000	
Draft Estimates 2024			32,000	

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2024

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request		AMOUNT	Remarks / Justification
<u>28 Other Contracted Services</u>	Scavenging	750,000	Cabinet Minute #
	Repairs to Roads and Bridges	192,000	CTB Approval
	Management Contracts	24,000	Contract Details
	Cable Television Services	6,000	
	Draft Estimates 2024	972,000	
<u>37 - Janitorial Services -</u>	Head & Sub-Offices	108,000	Contract with MTS for 3 years from 1/10/2021
<u>43 - Security Services -</u>	Head Office - POS	66,000	Contract with Amalgamated Security for 3 years from 1/10/2021
	Sub-Offices - San Fernando, Arima	38,400	Contract with Amalgamated Security for 3 years from 1/01/2021
	Draft Estimates 2024	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 2024	50,000	

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

APPENDIX XI

DRAFT ESTIMATES 2024

RETURN OF PERSONNEL

OFFICERS ON CONTRACT

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS				TOTAL FOR YEAR	*CONTRACT GRATUITY PAYABLE IN 2024 \$	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. 1/10/2021 - 30/09/2024 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. 1/10/2021 - 30/09/2024 Gratuity- 20% of gross earnings Cabinet Minute No. dated
TOTAL								483,492	108,000

DRAFT ESTIMATES: CONTRACT EMPLOYMENT \$ 483,492

*DRAFT ESTIMATES: CONTRACT GRATUITY - 108,000

* Contract Gratuity to be funded under Current Transfers and Subsidies vote of the particular Ministry /Board /Body

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

APPENDIX XII

MINOR EQUIPMENT PURCHASES - DRAFT ESTIMATES 2024

MINISTRY/DEPARTMENT/BOARD:
DIVISION:

ITEM AND SUB ITEM	REQUIREMENT (IN ORDER OF PRIORITY)	NO. REQ'D	UNIT COST	TOTAL COST	REMARKS	FOR USE BY THE MINISTRY OF FINANCE
001 - GENERAL ADMIN.						
01 - Vehicles	Four Wheel Drive Pick-up	1	295,000	295,000	To transport workmen and materials to Worksite. [Indicate whether Board of Survey has been completed.]	
02 - Office Equipment	1) Computers	4	10,000	40,000		
	2) Photocopier	1	100,000	100,000		
03 - Furniture and Furnishings	1) Stenographer/Typist Chairs	5	900	4,500	Replacement of defective chairs	
04 - Other Minor Equipment	Air-conditioning Unit	2	12,000	24,000	To replace non-functional Units	
SUB-TOTAL				463,500		
PLUS VAT				69,525		
GRAND TOTAL				533,025		

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

APPENDIX XIII

ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2024

Sub-head/ Item/ Sub-Item	(2) Description	(3) 2022 Actual	(4) 2023 Estimate	(5) 2023 Revised Estimate	(6) 2024 Estimated Income	(7) Increase/ (Decrease) (6-5)	(8) Explanations	(9) Projections		(10)
								2025	2026	
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 2023

BOARD

SUB-HEAD/ITEM	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2023 ORIGINAL ESTIMATES			2023 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

STATUTORY BOARDS AND SIMILAR BODIES - 2024
ESTIMATED INCOME FOR 2024
(Excluding Government Subvention)

BOARD

SUBHEAD/ITEM	(1) TOTAL ARREARS OF INCOME AS AT 30/9/2022	(2) ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2023	(3) ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2024	(4) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2024	(5) TOTAL ESTIMATED INCOME FOR 2024 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	(6) REMARKS

Refer to Appendix D - Paragraph 1

DRAFT ESTIMATES 2024

PROVISIONAL RECURRENT EXPENDITURE PROJECTIONS

MINISTRY/DEPARTMENT

ACCOUNTING UNIT NO:

Sub-head/Item/Sub-item	Provision	2024												Total for Year	Balance of Provision
		Oct	Nov	Dec	January	February	March	April	May	June	July	August	September		
EXAMPLES															
01-PERSONNEL EXPENDITURE															
001 General Administration	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
04 Allowances - Monthly Paid Officers															
02-GOODS AND SERVICES															
001 General Administration	350,000	0	0	100,000	0	50,000	0	45,000	0	55,000		40,000	60,000	350,000	
10- Office Stationery and Supplies	4,000,000	310,000	315,000	330,000	330,000	330,000	330,000	330,000	345,000	345,000	345,000	345,000	345,000	4,000,000	
16-Contract Employment															
03-MINOR EQUIPMENT PURCHASES															
001 General Administration	100,000	0	0	0	30,000	0	0	40,000	0	0	30,000	0	0	100,000	
04-Other Minor Equipment															
04-CURRENT TRANSFERS AND SUBSIDIES															
007-Households															
40-Gratuities to Contract Officers	500,000	0	0	0	200,000	0	0	100,000	0	0	0	200,000	0	500,000	

Refer to Appendix C - Paragraph 34

APPENDIX XVII

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2024 (WITH PROJECTIONS FOR 2025 AND 2026)

HEAD - MINISTRY OF

To be completed and returned to the Permanent Secretary, Ministry of Planning and Development (Project Planning and Reconstruction Division)
not later than April 30, 2023

Projec Name and Number	Programme/Project	2022 Actual Expenditure	2023 Approved Estimates	2023 Revised Estimates	2024 Draft Estimates (Year 1)	Explanations	Projections			
							2025 (Year II)	Explanations	2026 (Year III)	Explanations
		\$	\$	\$	\$		\$		\$	

APPENDIX XVIII
DETAILED IMPLEMENTATION PLAN AND CASH FLOW PLAN

Head -
 Project Name -

(\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2023 To Be Paid 2024	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 (2024-2026)

Project No.:

Project Name:

Item	Main Activities/Inputs	Plan	2024		Q2	Q3	Q4	Sub-Total	2025				2026				Sub-Total	Grand Total
			Q1						Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3		
A		Implementation																
		Cash Flow																
B		Implementation																
		Cash Flow																
C		Implementation																
		Cash Flow																
D		Implementation																
		Cash Flow																
E		Implementation																
		Cash Flow																
F		Implementation																
		Cash Flow																
G		Implementation																
		Cash Flow																
H		Implementation																
		Cash Flow																
I		Implementation																
		Cash Flow																
J		Implementation																
		Cash Flow																
K		Implementation																
		Cash Flow																
L		Implementation																
		Cash Flow																
M		Implementation																
		Cash Flow																

Implementation Plan - period of implementation to be indicated by shading the relevant Quarters.

Cash Flow Plan - proposed expenditure to be shown by inserting the amounts in the relevant Quarters.

Refer to Appendix E Paragraph 19

ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30th, 2023

Head - Ministry/Agency

[illegible]

Refer to Appendix E - Paragraphs 32, 34 and 35

APPENDIX XXI**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2024****Project Screening Brief Template**

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

Upon successful evaluation, Ministries are required to formally submit these projects by April 30th 2023 for inclusion in the Draft Estimates for the upcoming financial year or into the Project Bank.

ITEMS	
1. PROJECT FEASIBILITY <i>This is an assessment of the practicality of a project/programme that has been proposed. It weighs all the pros against the cons, and then recommends whether or not to go ahead.</i>	
NEED	
POSSIBLE SOLUTIONS/ALTERNATIVES	
EVALUATE EACH SOLUTION/ALTERNATIVE	<i>Stakeholder Analysis</i>
	<i>Social Impact</i>
	<i>Environmental Impact</i>
	<i>Employment Generation</i>
	<i>Operational Analysis</i>
	<i>Financial Analysis</i>
	<i>Economic Analysis</i>
SELECT MOST FEASIBLE SOLUTION (Independent Feasibility Study is required for projects valued over \$25.0 million)	

APPENDIX XXI**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2024****Project Screening Brief Template**

ITEMS	
CONCLUSION- GO AHEAD WITH PROJECT: YES/NO	
2. PROJECT OVERVIEW	
• Title	
• Background and History	
• Project Objectives and Goals	
• Outputs/Targets	
• Monitoring and Evaluation	
• Benefit of Project	
• Project Duration	
• Project Location	
3. PROJECT ASSUMPTION	
4. PROJECT CONSTRAINTS	
5. PROJECT SCOPE	
6. RESOURCE REQUIREMENTS	
1. Personnel	
2. Equipment	
3. Utilities/Energy Sources	

APPENDIX XXI**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2024****Project Screening Brief Template**

ITEMS	
4. Raw Materials	
7. PROJECT BUDGET BREAKDOWN- (<i>Activity Based Costing</i>)	
8. DETAILED IMPLEMENTATION SCHEDULE & PROJECT MILESTONES	
9. PROCUREMENT PLAN	
10. QUALITY PLAN	
11. COMMUNICATION PLAN	
12. RISK MANAGEMENT PLAN	
13. PROJECT READINESS- (<i>Refer to Call Circular</i>)	

APPENDIX XXII**CHECKLIST FOR SUBMISSION OF DRAFT ESTIMATES OF DEVELOPMENT PROGRAMME 2024**

Ref. Page	Item	✓
25, 27 & 33	One (1) hard copy and one (1) soft copy of Draft Estimates 2024 for PPRD and One (1) hard copy for Budget Division	
6	Covering memorandum from Permanent Secretary	
26	Strategic Objectives and Action Plan of the Ministry	
27& 28	Priority Listing of PSIP Projects	
32	Report of Constraints to Implementation (e.g. Staffing, Accommodation, Procurement) and planned Corrective Measures	
33	Feasibility Studies for New Projects estimated to cost over \$25.0 Mn.	
31-33 31	Supporting Documents Reports of Consultancies Gantt Charts Logical Framework (Log Frame) Work Breakdown Structure Project Screening Brief (PSB)	
56-63	Appendices XVII to XXII	

