



MINISTER OF FINANCE

The Honourable Colm Imbert

Government of the Republic of Trinidad and Tobago

F (SMEO): 3/11/1

March 26 2019

Ms. Jacqui Sampson-Meiguel
Clerk of the House
Parliament
Republic of Trinidad and Tobago
Level G-9, Tower D
International Waterfront Centre
1A Wrightson Road
Port of Spain

Dear Ms. Sampson-Meiguel

The Sixteenth Report of the Public Administration and Appropriations Committee on an Examination into the implementation of the Public Sector Investment Programme

I refer to your letter dated **January 31 2019** on the Sixteenth Report of the Public Administration and Appropriations Committee on an Examination into the implementation of the Public Sector Investment Programme. Accordingly, the views of the Ministry of Finance on the **three (3)** recommendations of the Public Administration and Appropriations Committee are provided below:

- (i) Recommendation 1:** The Ministry of Planning and Development should partner with the Ministry of Finance to develop a Medium Term Expenditure Framework for PSIP projects to be implemented for fiscal year 2019/2020. The Ministry should report progress by March 31, 2019.

Response: The Ministry of Finance has put in place a Medium-Term Fiscal Framework with technical assistance from the International Monetary Fund (IMF) as announced on October 1 2018 by Hon. Colm Imbert, Minister of Finance in the FY 2019 National Budget Statement:

"...We are now improving our capability to strengthen our current fiscal planning framework consistent with the Vision 2030 objective of making a more comprehensive framework for policy making.

To this end, the medium-term macro-economic and fiscal scenarios now prepared by the Ministry of Finance will initially inform the design of the upcoming Macroeconomic and Fiscal Framework which would become an integral part of our fiscal management system in the future. This type of careful fiscal planning was completely absent in the Government that preceded us.

Madam Speaker, the new fiscal strategy will strengthen multi-year fiscal discipline and allow the Government to consider both the short- and medium-term impact of policies. The setting of medium-term fiscal objectives will make expenditure and revenue much more predictable and sustainable. Importantly, it will provide early warning signals about fiscal sustainability and looming fiscal risks to ensure that timely policy action is taken, when required. Technical collaboration with the International Monetary Fund is now underway with respect to the formulation of the Macroeconomic and Fiscal Framework, including an approach to improving our macro-fiscal forecasting capability."

- (ii) Recommendation 2:** The Ministry of Finance should mandate Ministries and Departments to report on the total debt accumulated (along with the breakdown) on each ongoing project in its annual Call Circular on the 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 commencing from fiscal 2019/2020 onward.

Response: The Minister of Finance through the Call Circular invites Ministries and Departments to submit Draft Estimates of Expenditure and Revenue. These entities are reminded that the first claims of estimates of the respective year are the previous years' commitments and that efforts should be made to liquidate commitments from the current allocations. This notwithstanding, the Ministry of Finance is willing to give consideration to the Committee's recommendation for FY 2021, since the Ministry has already finalized the Call Circular for fiscal 2020.

- (iii) **Recommendation 3:** The Ministry of Finance should devise a solution for the untimely release of funds and submit a status report on this solution to the Parliament by March 31, 2019.

Response: The Release of Funds is dependent on a number of factors which include:

- the availability of financial resources;
- the timely submission of the request for releases from the Ministries/ State Agencies; and
- the provision of documentation to justify these requests - *Ministry of Finance Circular No. 12 dated October 29, 2018, Appendix IV is relevant and is attached.*

It is only when these conditions have been satisfied that consideration can be given for funds to be released in a timely manner.

Yours sincerely



Colm Imbert
Minister of Finance

MINISTRY OF FINANCE
CIRCULAR NO. 12 DATED OCTOBER 29, 2018

FROM: Permanent Secretary, Ministry of Finance

TO: Permanent Secretaries, Heads of Departments and the
Chief Administrator, Tobago House of Assembly

SUBJECT: Estimates of Recurrent Expenditure and Development
Programme of the Central Government, Statutory Boards
and Similar Bodies and of the Tobago House of Assembly
for the Financial Year 2019

The Minister of Finance has issued the General Warrant for the financial year 2019 authorizing issues from the Consolidated Fund not exceeding in the aggregate the sum of \$43,672,921,405.

2. The Warrant, however, has reserved the said sum of \$43,672,921,405 as set out in the attached schedules listed below. This sum may not be paid without the specific authority of the Treasury in accordance with section 5(1) of the Exchequer and Audit Act, Chapter 69:01.

		\$
Schedule I	Personnel Expenditure	7,980,761,974
Schedule II	Goods and Services	6,427,319,234
Schedule III	Minor Equipment Purchases	205,582,326
Schedule IV	Current Transfers and Subsidies	19,483,517,217
Schedule V	Current Transfers to Statutory Boards and Similar Bodies	6,497,943,444
Schedule VI	Debt Servicing	675,344,210
Schedule VII	Development Programme	2,402,453,000

MONTHLY PROJECTIONS OF INCOME AND EXPENDITURE

3. Ministries/Departments and Statutory Boards and Similar Bodies are required to submit **monthly projections of expenditure for the financial year 2019**, based on the approved Estimates of Expenditure. Statutory Boards and Similar Bodies are also required to submit **monthly projections of income**.
4. Accounting Officers and other relevant personnel are advised to give due diligence to this exercise as the data received is used in the preparation of reports which are disseminated to major local and foreign financial stakeholders. In addition, the data is also used to effectively plan and implement cash management strategies by the Ministry of Finance.
5. The projections must be submitted on the Expenditure Projections by Account Worksheets provided by the Budget Division, Ministry of Finance. Appropriate explanations must be provided on separate sheets for significant anticipated expenditure in any particular month.
6. Please ensure that projected expenditure for Sub-item 08: Vacant Posts – Salaries and C.O.L.A. (Without Incumbents), as it relates to the filling of such positions, is reflected under Sub-item 01 – Salaries and Cost of Living Allowance.
7. Further, with respect to Expenditure Projections cognizance must also be taken of the fact that except where expenditure is generally of a fixed amount e.g. for allowances or is based on contractual agreements as in the case of rent/lease arrangements, janitorial and security services etc. Ministries/Departments and Statutory Boards and Similar Bodies are advised to avoid from apportioning at the Sub-item level the approved estimates into equal expenditure outflows over the twelve (12) month period.
8. The completed worksheets must be returned to the Budget Division no later than 15th November, 2018.

Achievement Reports for fiscal 2018 and Implementation Schedules for fiscal 2019 – Development Programme

9. The following documents must be submitted by 13th November, 2018 to the Project Planning and Reconstruction Division, Ministry of Planning and Development and copied to the Budget Division, Ministry of Finance:
 - a) A Statement on the achievement of each project as at September 30, 2018(see Appendix I); and

- b) An Implementation Schedule for each project setting out the main activities to be undertaken and the related cost of each activity for the period ending September 30, 2019 (see Appendices II, IIA, and III).

REQUEST FOR RELEASE OF FUNDS

GENERAL

10. The Budget Division, Ministry of Finance will continue to process applications for the release of funds on a quarterly basis. The approvals for the release of funds would specify the month in which the Ministry/Department should approach the Comptroller of Accounts for a grant of credit as well as the amount authorized for that month.

11. Your request for the release of funds should reflect all your requirements for the quarter in order to minimize the need for transfer of released funds. In cases where it becomes necessary to request the transfer of released funds, adequate justification inclusive of the present status of the affected votes must be provided.

12. In order to ensure that expenditure is classified in strict accordance with the estimates thereby ensuring compliance with Section 65, Part VII of the Financial Regulations, 1965 made under the Exchequer and Audit Act, Chapter 69:01, Ministries/Departments should refer to the Classification of Expenditure Sub-Items listed in the Estimates of Recurrent Expenditure for the Financial Year 2019 and the Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly.

13. Applications for the release of funds must be submitted on the Request for Funds Worksheets provided by the Budget Division, and must detail expenditure to be incurred under each Sub-item of expenditure, as reflected in the 2019 Estimates of Expenditure, together with justification for such requests. Requests for October 2018 have already been processed and Request for Funds Worksheets for the period November - December 2018 have also been issued to Ministries and Departments with notice of the deadline date for submission to the Budget Division. Applications for the period January – September 2019 must reach the Budget Division as indicated hereunder:

Period	Submission Deadline
❖ January-March 2019	14 th December, 2018
❖ April-June, 2019	15 th March, 2019
❖ July-September, 2019	14 th June, 2019

14. Requests must be restricted to the requirements for the respective quarter and detailed on a monthly basis i.e. there should be no repetition of unsatisfied requests in respect of previous months. However, queries in respect of unsatisfied requests should be the subject of separate communication between the Ministries/Departments and the Budget Division, Ministry of Finance. Statutory Boards and Similar Bodies must submit their queries with respect to unsatisfied requests through their respective line Ministries.

15. Please note that ad hoc requests for the release of funds would be entertained only to satisfy urgent and critical requirements/payments which were not included in the monthly request for releases. These requests must be justified with appropriate supporting documentation.

16. You are reminded that the first claims upon the Estimates of Expenditure for the financial year are the commitments of the previous year and these should be included and identified in your request for the first quarter of fiscal year 2019.

MINOR EQUIPMENT PURCHASES

17. In requesting funds for minor equipment purchases, the equipment to be purchased should be identified. Adequate supporting information (including pro-forma invoice) and justification are to accompany all requests. Every effort must be made to initiate tendering procedures early in the 2019 fiscal year, to ensure acquisition of the item/s in sufficient time to effect payment to suppliers before September 30, 2019.

CURRENT TRANSFERS TO STATUTORY BOARDS AND SIMILAR BODIES

18. Requests for the release of funds should be submitted, detailing projected expenditure under Items and Sub-items as reflected in the 2019 Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and the Tobago House of Assembly. Where applicable, the projected income for the month must be offset against the projected expenditure at the Sub-item level. All requests, excluding those relating to the Tobago House of Assembly, must be submitted through the respective line Ministry.

19. Requests for the release of funds to the Tobago House of Assembly should be submitted in accordance with section 47 of the Tobago House of Assembly Act, Chapter 25:03.

DEVELOPMENT PROGRAMME:

CONSOLIDATED FUND

20. Requests for the release of funds should be based on updated Implementation Schedules. (see paragraph 22).

INFRASTRUCTURE DEVELOPMENT FUND (IDF)

21. The resources of the Infrastructure Development Fund, established in 1997, are earmarked to finance certain infrastructural programmes and projects in the Public Sector Investment Programme. The accounting arrangements for the disbursement of funds from the IDF are outlined in the Comptroller of Accounts Circular No.12 dated November 09, 2005.

22. In order to facilitate the effective implementation of projects under the IDF in accordance with Circular No. 12 dated November 09, 2005 and the Financial Regulations, 1965, made under the Exchequer and Audit Act, Chapter 69:01, **further guidelines are provided at Appendix IV.** These guidelines have been developed to address problems experienced with requests for withdrawal from the IDF since its re-introduction in fiscal 2006.

RETURNS/REPORTS

23. Every effort must be made to ensure that all **Expenditure and Commitments** are reflected in the monthly Return of Expenditure with appropriate remarks where necessary. These must be submitted to the Budget Division by the **3rd working day of the following month.** It should be noted that the Return of Expenditure is necessary for evaluating applications for the release of funds as outlined at paragraphs 8 to 22.

24. The Implementation Schedules at Appendices II and IIA are to be updated monthly to show actual progress and expenditure so that achievements on projects can be compared against the originally planned activities. The updated Implementation Schedules must be submitted to the Project Planning and Reconstruction Division, Ministry of Planning and Development by the **8th working day of the following month.** Copies must also be sent to the Budget Division, Ministry of Finance, in the same time frame.

TRANSFERS AND VIREMENTS

25. Notwithstanding the Ministry of Finance and Planning Circular dated February 17, 1982, virements from specific Sub-Items, identified in the explanation column of the Details of Estimates of Recurrent Expenditure, must only be effected with the approval of the Budget Division, Ministry of Finance.

26. Requests for Transfers and Virements under the Development Programme must also only be effected with the approval of the Budget Division, Ministry of Finance and are also subject to the concurrence of the Project Planning and Reconstruction Division, Ministry of Planning and Development.

27. It should be noted that the Budget Division would process Notes for the transfer of funds requiring the approval of the Minister of Finance within forty-eight (48) hours, **only in instances where such applications are accompanied by all the necessary supporting documentation.**

28. Only virements, transfers of allocated funds and transfers of released funds relating to non-cash transactions i.e., bringing to account Inter-Departmental Adjustment Vouchers (I.D.A.), Debit Advices and Overseas Mission Payments, will be entertained after September 30, 2018.

29. The full co-operation of all Ministries, Departments and Agencies in complying with the above stated instructions is expected.



**Permanent Secretary
Ministry of Finance**

ACHIEVEMENT REPORT AS AT SEPTEMBER 30, 2018

Project No.....

Project Description.....

Project Objectives.....

Scope of Works.....

Approved Project Cost.....

Commencement Date.....

Projected Completion Date.....

2017 Actual Expenditure.....

Cumulative Expenditure as at September 30, 2018.....

Status from inception to September 30, 2018.....

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Achievements for fiscal 2018 (incl. profile of contracts awarded)

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Explanation of variances from the planned programme:

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APPENDIX II

IMPLEMENTATION SCHEDULE - 2019
(To be updated with Actual Progress)

PROJECT _____

INPUT/MAIN ACTIVITIES		Duration		Expenditure (\$000)												Aggregate Activity Cost		
		Start Date	Finish Date	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Foreign	Local	Total
1	P																	
	A																	
2	P																	
	A																	
3	P																	
	A																	
4	P																	
	A																	
5	P																	
	A																	
6	P																	
	A																	
7	P																	
	A																	
8	P																	
	A																	
9	P																	
	A																	
10	P																	
	A																	
etc.	P																	
	A																	
TOTAL	P																	
	A																	
Total																		
- Foreign																		
- Local																		

Key: P - Planned; A - Actual

Note: Planned Activities as submitted at the start of the year should not be adjusted during the year

IMPLEMENTATION SCHEDULE - 2019
(To be updated with Actual Progress)

PROJECT _____

INPUT/MAIN ACTIVITIES		Duration		Percentage Completion											
		Start Date	Finish Date	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.
1	P														
	A														
2	P														
	A														
3	P														
	A														
4	P														
	A														
5	P														
	A														
6	P														
	A														
7	P														
	A														
8	P														
	A														
9	P														
	A														
10	P														
	A														
etc.	P														
	A														
TOTAL	P														
	A														

Key: P - Planned; A - Actual

Note: Planned Activities as submitted at the start of the year should not be adjusted during the year

EXAMPLES OF ACTIVITY SCHEDULES

1. Preparation of Feasibility and Other Studies/Designs by Consultants

- Preparation of Bid Documents
- Invitation of Technical and Financial Proposals
- Evaluation of Proposals
- Negotiation with first ranked Consultants
- Award of Consultancy
- Preparation and signing of Agreement
- Carrying out of studies/designs and preparation of tender documents

2. Land Acquisition

- Site Identification
- Title Search by Lands and Surveys Division
- Site approval by Town and Country Planning Division
- Site acquisition procedures
- Removal of encumbrances (eg. Squatter), if any
- Site Access and service by Utilities

3. Procurement of Contractors

- Invitation to tender
- Evaluation of tenders
- Award of Contract
- Preparation and signing of Agreement

4. (a) Building Projects

- Mobilization
- Site Clearance
- Excavation
- Foundation
- Erection of Structure
- Roofing
- Blockwork
- Doors and Windows
- Plumbing
- Electrical

- Air Conditioning
- Fitting-out
- Painting
- External Works

(b) Roadworks

- General and Preliminaries
- Demolition and Site Clearance
- Utilities (Ducts and Manholes)
- Earthworks
- Drains
- Bridges, Box-Culverts and Retaining Walls
- Pavement

5. Equipment and Furnishing

- Preparation of Specifications
- Invitation to Bid
- Evaluation of Bids
- Award of Contract
- Delivery

**GUIDELINES FOR THE SUBMISSION OF REQUESTS FOR THE
WITHDRAWAL OF FUNDS FROM THE INFRASTRUCTURE
DEVELOPMENT FUND (IDF)**

Ministries and Departments are required to ensure that:

- a) all requests are accompanied by an "Authorization for Payment Certificate" outlining particulars of the project inclusive of the current value of the works for which the request is being made.
- b) the "Authorization for Payment Certificate" is certified with signatures of a Senior Representative of the Special Purpose State Enterprise (SPSE) and the Permanent Secretary of the Line Ministry.
- c) claims for payment of a Mobilization Fee do not exceed ten (10) percent of the value of the contract between the Special Purpose State Enterprise (SPSE) and Contractor.
- d) requests are not submitted for withdrawals to meet expenditure for work or services that have not yet been executed or received.
- e) claims for hosting of sod-turning / handing over ceremonies are not included in requests for withdrawal from the IDF since these activities do not form part of the scope of works under a project.
- f) approval of the Cabinet is obtained for variations in the scope of works of a project and or any increase to the approved cost of the project.
- g) requests for the transfer of funds withdrawn from the IDF will not be entertained, since such requests effectively nullify the purpose for which the funds were disbursed as established in the Schedule of the Warrant.

SCHEDULE I

SUB-HEAD 01: PERSONNEL EXPENDITURE

Head of Expenditure	Amount Appropriated 2019
	\$
01 President	1,333,710
02 Auditor General	28,663,100
03 Judiciary	90,402,000
04 Industrial Court	9,400,000
05 Parliament	25,935,000
06 Service Commissions	38,840,000
07 Statutory Authorities Service Commission	3,477,880
08 Elections and Boundaries Commission	32,670,400
09 Tax Appeal Board	605,000
11 Registration, Recognition and Certification Board	3,180,000
12 Public Service Appeal Board	1,720,600
13 Office of the Prime Minister	27,894,600
16 Central Administrative Services, Tobago	10,495,000
17 Personnel Department	17,392,300
18 Ministry of Finance	355,486,800
22 Ministry of National Security	1,250,577,380
23 Ministry of the Attorney General and Legal Affairs	46,348,800
26 Ministry of Education	2,669,072,780
28 Ministry of Health	222,440,330
30 Ministry of Labour and Small Enterprise Development	37,210,191
31 Ministry of Public Administration	22,050,700
35 Ministry of Tourism	8,588,000
37 Integrity Commission	1,267,800
38 Environmental Commission	1,887,500
39 Ministry of Public Utilities	26,337,000

SCHEDULE I**SUB-HEAD 01: PERSONNEL EXPENDITURE**

Head of Expenditure	Amount Appropriated 2019
	\$
40 Ministry of Energy and Energy Industries	34,715,000
42 Ministry of Rural Development and Local Government	79,544,000
43 Ministry of Works and Transport	458,098,000
48 Ministry of Trade and Industry	23,775,640
61 Ministry of Housing and Urban Development	10,992,000
62 Ministry of Community Development, Culture and the Arts	34,155,800
64 Trinidad and Tobago Police Service	1,754,559,000
65 Ministry of Foreign and CARICOM Affairs	93,148,000
67 Ministry of Planning and Development	67,266,000
68 Ministry of Sport and Youth Affairs	34,585,000
70 Ministry of Communications	23,375,400
75 Equal Opportunity Tribunal	569,000
77 Ministry of Agriculture, Land and Fisheries	387,520,663
78 Ministry of Social Development and Family Services	45,181,600
TOTAL	7,980,761,974

SCHEDULE II

SUB-HEAD 02: GOODS AND SERVICES

Head of Expenditure		Amount Appropriated 2019
01	President	15,305,600
02	Auditor General	12,762,955
03	Judiciary	226,841,200
04	Industrial Court	13,800,000
05	Parliament	90,903,000
06	Service Commissions	32,018,000
07	Statutory Authorities Service Commission	2,291,580
08	Elections and Boundaries Commission	37,785,200
09	Tax Appeal Board	5,122,600
11	Registration, Recognition and Certification Board	1,100,000
12	Public Service Appeal Board	1,769,400
13	Office of the Prime Minister	85,810,704
16	Central Administrative Services, Tobago	18,514,000
17	Personnel Department	21,876,820
18	Ministry of Finance	419,433,810
22	Ministry of National Security	936,009,380
23	Ministry of the Attorney General and Legal Affairs	180,637,660
26	Ministry of Education	710,324,488
28	Ministry of Health	812,122,980
30	Ministry of Labour and Small Enterprise Development	275,346,429
31	Ministry of Public Administration	700,364,640
35	Ministry of Tourism	35,478,000
37	Integrity Commission	9,510,400

SCHEDULE II

SUB-HEAD 02: GOODS AND SERVICES

Head of Expenditure		Amount Appropriated 2019
38	Environmental Commission	4,939,000
39	Ministry of Public Utilities	408,647,000
40	Ministry of Energy and Energy Industries	70,163,500
42	Ministry of Rural Development and Local Government	38,864,500
43	Ministry of Works and Transport	349,523,000
48	Ministry of Trade and Industry	31,826,840
61	Ministry of Housing and Urban Development	19,642,775
62	Ministry of Community Development, Culture and the Arts	61,165,910
64	Trinidad and Tobago Police Service	327,171,000
65	Ministry of Foreign and CARICOM Affairs	105,913,055
67	Ministry of Planning and Development	63,507,500
68	Ministry of Sport and Youth Affairs	44,167,734
70	Ministry of Communications	18,236,360
75	Equal Opportunity Tribunal	1,874,100
77	Ministry of Agriculture, Land and Fisheries	123,500,354
78	Ministry of Social Development and Family Services	113,047,760
TOTAL		6,427,319,234

SCHEDULE III

SUB-HEAD 03: MINOR EQUIPMENT PURCHASES

Head of Expenditure		Amount Appropriated 2019
		\$
01	President	1,354,500
02	Auditor General	363,450
03	Judiciary	3,700,000
04	Industrial Court	200,000
05	Parliament	260,000
06	Service Commissions	90,000
07	Statutory Authorities Service Commission	15,200
08	Elections and Boundaries Commission	3,800,000
09	Tax Appeal Board	45,000
11	Registration, Recognition and Certification Board	20,000
12	Public Service Appeal Board	10,000
13	Office of the Prime Minister	1,519,616
16	Central Administrative Services, Tobago	491,000
17	Personnel Department	1,062,880
18	Ministry of Finance	19,651,840
22	Ministry of National Security	86,658,140
23	Ministry of the Attorney General and Legal Affairs	1,826,000
26	Ministry of Education	45,993,600
28	Ministry of Health	1,275,000
30	Ministry of Labour and Small Enterprise Development	1,542,965
31	Ministry of Public Administration	782,100
35	Ministry of Tourism	84,000
37	Integrity Commission	48,700
38	Environmental Commission	27,240
39	Ministry of Public Utilities	1,635,000

SCHEDULE III

SUB-HEAD 03: MINOR EQUIPMENT PURCHASES

Head of Expenditure		Amount Appropriated 2019
		\$
40	Ministry of Energy and Energy Industries	1,519,000
42	Ministry of Rural Development and Local Government	71,000
43	Ministry of Works and Transport	3,074,900
48	Ministry of Trade and Industry	134,538
61	Ministry of Housing and Urban Development	240,300
62	Ministry of Community Development, Culture and the Arts	613,000
64	Trinidad and Tobago Police Service	22,950,000
65	Ministry of Foreign and CARICOM Affairs	258,500
67	Ministry of Planning and Development	656,000
68	Ministry of Sport and Youth Affairs	423,700
70	Ministry of Communications	440,000
75	Equal Opportunity Tribunal	35,000
77	Ministry of Agriculture, Land and Fisheries	645,112
78	Ministry of Social Development and Family Services	2,065,045
TOTAL		205,582,326

SCHEDULE IV
SUB-HEAD 04: CURRENT TRANSFERS AND SUBSIDIES

Head of Expenditure		Amount Appropriated 2019
		\$
02	Auditor General	15,350
03	Judiciary	3,033,500
05	Parliament	513,500
13	Office of the Prime Minister	147,428,320
16	Central Administrative Services, Tobago	500,000
17	Personnel Department	8,000
18	Ministry of Finance	4,331,348,670
20	Pensions and Gratuities	115,000,000
22	Ministry of National Security	323,881,300
23	Ministry of the Attorney General and Legal Affairs	46,122,500
26	Ministry of Education	1,721,052,132
28	Ministry of Health	3,691,377,540
30	Ministry of Labour and Small Enterprise Development	24,900,415
31	Ministry of Public Administration	34,712,580
35	Ministry of Tourism	10,850,000
39	Ministry of Public Utilities	535,711,000
40	Ministry of Energy and Energy Industries	410,008,500
42	Ministry of Rural Development and Local Government	375,915,380
43	Ministry of Works and Transport	983,584,626
48	Ministry of Trade and Industry	49,708,862
61	Ministry of Housing and Urban Development	1,311,093,125
62	Ministry of Community Development, Culture and the Arts	84,189,000
64	Trinidad and Tobago Police Service	15,320,000
65	Ministry of Foreign and CARICOM Affairs	60,680,445
67	Ministry of Planning and Development	86,196,500
68	Ministry of Sport and Youth Affairs	200,823,566
70	Ministry of Communications	16,639,840
77	Ministry of Agriculture, Land and Fisheries	145,896,971
78	Ministry of Social Development and Family Services	4,757,005,595
TOTAL		19,483,517,217

SCHEDULE V

SUB-HEAD 06: CURRENT TRANSFERS TO STATUTORY BOARDS AND SIMILAR BODIES

Head of Expenditure		Amount Appropriated 2019
		\$
15	Tobago House of Assembly	1,979,000,000
26	Ministry of Education	183,857,000
28	Ministry of Health	12,000,000
30	Ministry of Labour and Small Enterprise Development	21,000,000
39	Ministry of Public Utilities	1,827,670,000
42	Ministry of Rural Development and Local Government	1,537,239,100
43	Ministry of Works and Transport	496,332,474
48	Ministry of Trade and Industry	9,200,000
61	Ministry of Housing and Urban Development	33,473,800
62	Ministry of Community Development, Culture and the Arts	154,076,290
67	Ministry of Planning and Development	21,560,000
70	Ministry of Communications	129,397,880
77	Ministry of Agriculture, Land and Fisheries	49,436,900
78	Ministry of Social Development and Family Services	43,700,000
TOTAL		6,497,943,444

SCHEDULE VI

SUB-HEAD 07: DEBT SERVICING

Head of Expenditure	Amount Appropriated 2019
18 Ministry of Finance	\$ 675,344,210
TOTAL	675,344,210

SCHEDULE VII

SUB-HEAD 09: DEVELOPMENT PROGRAMME

Head of Expenditure		Amount Appropriated 2019
		\$
03	Judiciary	40,100,000
04	Industrial Court	1,500,000
05	Parliament	7,500,000
06	Service Commissions	7,000,000
07	Statutory Authorities Service Commission	1,000,000
13	Office of the Prime Minister	5,500,000
15	Tobago House of Assembly	231,630,000
16	Central Administrative Services, Tobago	10,973,000
17	Personnel Department	10,000,000
18	Ministry of Finance	83,831,000
22	Ministry of National Security	197,052,000
23	Ministry of the Attorney General and Legal Affairs	42,900,000
26	Ministry of Education	305,786,000
28	Ministry of Health	221,000,000
30	Ministry of Labour and Small Enterprise Development	11,242,000
31	Ministry of Public Administration	4,095,000
35	Ministry of Tourism	25,000,000
37	Integrity Commission	300,000
39	Ministry of Public Utilities	152,369,000
40	Ministry of Energy and Energy Industries	10,000,000
42	Ministry of Rural Development and Local Government	251,715,000
43	Ministry of Works and Transport	333,587,000
48	Ministry of Trade and Industry	43,690,000
61	Ministry of Housing and Urban Development	81,750,000
62	Ministry of Community Development, Culture and the Arts	41,050,000
64	Trinidad and Tobago Police Service	56,150,000

SCHEDULE VII**SUB-HEAD 09: DEVELOPMENT PROGRAMME**

Head of Expenditure		Amount Appropriated 2019
		\$
65	Ministry of Foreign and CARICOM Affairs	3,300,000
67	Ministry of Planning and Development	95,851,000
68	Ministry of Sport and Youth Affairs	13,800,000
70	Ministry of Communications	37,500,000
77	Ministry of Agriculture, Land and Fisheries	70,862,000
78	Ministry of Social Development and Family Services	4,420,000
TOTAL		2,402,453,000