

Open Budget Survey 2019

Questionnaire

Trinidad and Tobago

April 2020

Country Questionnaire: Trinidad and Tobago

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018-19

Source:

Comment:

Fiscal year runs from 1 October to 30 September

Peer Reviewer

Opinion: Agree

Comments: Correctly. However it is worth noting that sometimes fiscal measures, such as tax increases, run from 1 January on.

Government Reviewer

Opinion:

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. There are not publically available budget documents before the formal presentation of the official Budget Statement presented by the Government to the Legislature. The formal presentation of the Budget Statement to the Legislature usually happend at the end of September/beginning of October.

Government Reviewer

Opinion:

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. There is not release of a Pre Budget Statement before the formal presentation of the Budget Statement to the Legislature.

Government Reviewer

Opinion:

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct There is not Pre Budget Statement available

Government Reviewer

Opinion:

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct. There is not Pre Budget Statement available.

Government Reviewer
Opinion:

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
d. Not produced at all

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct. There is not Pre Budget Statement available.

Government Reviewer
Opinion:

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

While there is no document that is categorically a pre-budget statement, a Call Circular is produced and made public. This document is a request to Ministries, Departments and other Government agencies to submit draft estimates of their expected revenue and expenditure for the coming financial year to the Budget Division of the Ministry of Finance. It is based on the fiscal "stance" of the cabinet usually expressed in the manifesto and in the case of the 2018/2019 budget, was also guided by the Government's National Development Strategy (2030). The Call Circular details the guidelines for which submissions of expenditures and revenues are to be determined and submitted.

Source:

CALL CIRCULAR No. 03 Dated: March 13, 2018. 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 2019
<https://www.finance.gov.tt/wp-content/uploads/2018/03/Call-Circular-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. The Call Circular is essentially a sort of handbook establishing the formal guidelines and parameters to be adopted by ministries and departments in order to estimate and present their individual institutional budgets to the Ministry of Finance.

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. There is no Pre Budget Statement publically available.

Government Reviewer

Opinion:

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would

serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree. There are no Pre Budget Statements available, before the formal Budget Statement is presented to the Legislature.

Government Reviewer

Opinion:

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY2018-19 FY 2018-19

Source:

Comment:

Fiscal year runs from 1 October to 30 September

Peer Reviewer

Opinion: Agree

Comments: Available at: <https://www.finance.gov.tt/budget-statement-2019/>

Government Reviewer

Opinion:

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

1/10/2018 1/10/2018

Source:

<https://newsday.co.tt/2018/10/01/full-budget-2019-statement-by-finance-minister-colm-imbert/>

Comment:

Trinidad and Tobago's Fiscal Year is from the 1st October to the 30th September

Peer Reviewer

Opinion: Agree

Comments: Correct. The Budget Statement for the Fiscal Year 2018/2019 was presented by the Ministry of Finance to the Legislature on October the 1st.

Government Reviewer

Opinion:

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct (To be confirmed). The EBS is released to the public at the same time the Minister of Finance presents the EBS to the Legislature.

Government Reviewer

Opinion:

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

1/10/2018 01/10/2018

Source:

Comment:

The Budget Statement was read by the Finance Minister, Colm Imbert, at parliament on October 1, 2018. The 10 supporting documents to the Budget Statement were all published online on October 1, 2018.

Peer Reviewer

Opinion: Agree

Comments: Correct. The supporting documents (including estimates and other reports) are available at: <https://www.finance.gov.tt/budget-statement-2019/#supportingdocuments>

Government Reviewer

Opinion:

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Trinidad and Tobago's Budget documents are all published on the day of the Budget presentation and made available in both hard and soft copies. The dates of publication are also posted on the Ministry of Finance's website as all documents are laid in Parliament. All budget documents are made available and published on the date of the budget presentation.

Source:

<https://newsday.co.tt/2018/10/01/full-budget-2019-statement-by-finance-minister-coltm-imbert/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. Additionally the EBS has in its cover the following label: "Presented by the Honorable Colm Imbert, Minister of Finance, October 01, 2018"

Government Reviewer

Opinion:

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>

Source:

Estimates:

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf> - Revenue 2019

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf> - Expenditure 2019

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf> - Recurrent Expenditure 2019

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf> - Development Programme 2019

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf> - Statutory Board 2019 – Statutory Board 2019
Supporting Documents:
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Review-Of-The-Economy-2018.pdf> - Review of the Economy 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/State-Enterprises-Investment-Programme-2019.pdf> - State Enterprises Investment Programme 2019
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Social-Sector-Investment-Programme-2019.pdf> - Social Sector Investment Programme 2019
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf> - Public Sector Investment Programme 2019 – Trinidad and Tobago
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Tobago.pdf> - Public Sector Investment Programme 2019 – Tobago

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct, however the links are: General link: <https://www.finance.gov.tt/budget-statement-2019/#supportingdocuments> Specific links: Estimates: <https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf> Supporting Documents: <https://www.finance.gov.tt/wp-content/uploads/2018/10/Review-Of-The-Economy-2018.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/State-Enterprises-Investment-Programme-2019.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/Social-Sector-Investment-Programme-2019.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf> <https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Tobago.pdf>

Government Reviewer

Opinion:

IBP Comment

The Peer Reviewer provides one additional link that is not already provided by the Researcher (the General Link). This simply shows a page listing the PDFs for the supporting documents.

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion:

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. Available at: <https://www.finance.gov.tt/budget-statement-2019/#supportingdocuments>

Government Reviewer

Opinion:

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. All the official documents are available at: <https://www.finance.gov.tt/budget-statement-2019/#supportingdocuments>

Government Reviewer

Opinion:

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FV 2018/19

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct. From the period 1 October 2018 to 30 September 2019.

Government Reviewer
Opinion:

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
1/11/2018

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct. The EBS (Appropriation Bill) for 2019: Passed in the House of Representatives 16th October, 2018. Passed in the Senate 22 October, 2018 Assented 26 October 2018 Published in the "Trinidad & Tobago Gazette" 1 November 2018
<http://www.ttparliament.org/legislations/a2018-16g.pdf> <http://www.news.gov.tt/content/process-appropriation-act-2019#.XS-vjehKjIU>

Government Reviewer
Opinion:

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:
a. Two weeks or less after the budget has been enacted

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct. The approved EBS was published 1 November 2018 <http://www.ttparliament.org/legislations/a2018-16g.pdf>

Government Reviewer
Opinion:

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
1/11/2018

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. <http://www.ttparliament.org/legislations/a2018-16g.pdf>

Government Reviewer

Opinion:

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Media-Release-The-Process-for-the-Appropriation-Act-.pdf>
Please see the media release in the above link.
Bills of passage are usually debated and passed by November 1st to ensure the budget distributions are made.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. It was finally published in the "Trinidad and Tobago Gazette" <http://www.ttparliament.org/legislations/a2018-16g.pdf>

Government Reviewer

Opinion:

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<http://www.ttparliament.org/legislations/a2018-16g.pdf>

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct

Government Reviewer
Opinion:

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct (To be rechecked) Only published in pdf format

Government Reviewer
Opinion:

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Correct.

Government Reviewer
Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The Appropriation (Financial Year 2019) Act No.16 of 2018, The Republic Of Trinidad and Tobago.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. The full title at <http://www.ttparliament.org/legislations/a2018-16g.pdf> is: REPUBLIC OF TRINIDAD AND TOBAGO Act No. 16 of 2018 [L.S.] AN ACT to provide for the service of Trinidad and Tobago for the financial year ending on the 30th day of September, 2019 [Assented to 26th October , 2018] ENACTED by the Parliament of Trinidad and Tobago as follows: 1. This Act may be cited as the Appropriation (Financial Year 2019) Act, 2018.

Government Reviewer
Opinion:

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2018-19

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

Answer:

d. Not produced at all

Source:

Comment:

Trinidad and Tobago does not produce a Citizens Budget. They do provide a website page containing several paragraphs explaining the budget process and the budget statement to citizens in a friendly manner, along with a link to the main budget documents. However, there is no citizens version of those main documents.

https://www.ttconnect.gov.tt/gortt/portal/ttconnect!/ut/p/a1/jdDBDolwDAbgp-FKC8tUvHFARUwMGBV2MWjmwCAjY4KPL3ozKNpbm-9P_hQYxMDKtMIFqnNZpsVzZ6NDENpIfYfgOkQH7ci3PKQBmY9JB5I3EM1nHfCotQh2BBH_y-OXcX_mN7yEPbBBtqQ90K_5AgM9IsBEIY-vnyRueSQTAUzxM1dcmTfVnTOtq3ppqoIf25pCSIFw8ySvBn6KZLLWEL9LqK7b-05faNGs3AdjOzzp/dl5/d5/L2dBISEvZ0FBIS9nQSEh/?WCM_GLOBAL_CONTEXT=/gortt/wcm/connect/gortt+web+content/TTConnect/Citizen/Topic/GovernmentandPolitics/Documents+and+Policies/Annual+Budget+Statement#1

Peer Reviewer

Opinion: Agree

Comments: Correct. However, the Parliament of Trinidad and Tobago has a website with individual Budget Summaries for 73 public entities; including the Presidential office, ministries and state agencies: <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

Researcher Response

I agree that the individual summaries are a good practice as they are produced for various public entities. However, not all entities produce such summaries and it is not compiled into a consolidated document to be presented to the public. They may suffice as parts of a Citizen's Budget, but is not entirely a Citizen's Budget.

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

This has been the tradition or requirement of Trinidad and Tobago's budget process. A citizen's budget prepared for internal use only would not be a citizen's budget.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. However, the Parliament of Trinidad and Tobago has a website with individual Budget Summaries for 73 public entities; including the Presidential office, ministries and state agencies: <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. However, the Parliament of Trinidad and Tobago has a website with individual Budget Summaries for 73 public entities; including the Presidential office, ministries and state agencies: <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. However, the Parliament of Trinidad and Tobago has a website with individual Budget Summaries for 73 public entities; including the Presidential office, ministries and state agencies: <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no a formal CB released by the Ministry of Finance. However, the Parliament of Trinidad and Tobago has a website with individual budget summaries for 73 public entities; including the Presidential office, ministries and state agencies: <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. There is not a full CB available.

Government Reviewer

Opinion:

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017-18

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:
d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus

not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

No In Year Reports are issued during the budget execution. Processing, Recording, Reporting and Revenue collection does not involve the production of in year reports. Rather, payments must be supported by documents which are scrutinized by different levels of officers. According to the "Accounting Manual" records are maintained in the form of vouchers, schedule of accounts, vote books, expenditure notification, abstract of payments etc. Appropriation officers prepare appropriation accounts showing actual expenditure compared with estimates which must be submitted to the Auditor General four months AFTER the end of each financial year, i.e by January 31st.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017-18

Source:

Comment:

The publication of the "2018 Mid-Year Budget Review," (<https://www.finance.gov.tt/wp-content/uploads/2018/05/Mid-Year-Review-2018.pdf>) while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2019, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data. However, some information must be provided to the Minister vis a vis a consolidation of Central Bank reports etc to provide a basic update on the State of the Economy.

Peer Reviewer
Opinion: Agree

Comments: Correct. Furthermore, regarding the 2019 Mid-Year Budget Review, which was presented to the Parliament in May, there is not available information other than a press note at the Ministry of Finance's web site: <https://www.finance.gov.tt/wp-content/uploads/2019/05/2019-Mid-Year-Budget-Review.pdf>

Government Reviewer
Opinion:

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. The 2018 Mid Year Budget Review was presented to the Parliament on 10 May 2018: <https://www.finance.gov.tt/wp-content/uploads/2018/05/Mid-Year-Review-2018.pdf> However as stated by the Researcher, the 2018 Mid Year Budget Review doesn't fully meet the standards of a ful MYR.

Government Reviewer

Opinion:

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The 2018 Mid Year Budget Review was presented to the Parliament on 10 May 2018; However as mentioned by the Researcher, that document doesn't fully meet the requirements of a MYR.

Government Reviewer

Opinion:

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The 2018 Mid Year Budget Review was presented to the Parliament on 10 May 2018, according to the cover book available at: <https://www.finance.gov.tt/wp-content/uploads/2018/05/Mid-Year-Review-2018.pdf> However as mentioned by the Researcher, that document doesn't fully meet the requirements of a MYR.

Government Reviewer

Opinion:

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The 2018 Mid Year Budget Review is available at: <https://www.finance.gov.tt/wp-content/uploads/2018/05/Mid-Year-Review-2018.pdf>
However, as mentioned by the Researcher, the document doesn't fully meet the standards of a MYR

Government Reviewer

Opinion:

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

The 2018 Mid-year Review does not qualify as a MYR as it does not have updated economic or fiscal projections (<https://www.finance.gov.tt/wp-content/uploads/2018/05/Mid-Year-Review-2018.pdf>). The response is D as there is no evidence that a document such as the MYR is produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. The 2018 Mid Year Budget Review released by the Government doesn't fully match the standards of a true MYR

Government Reviewer

Opinion:

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data. However, some information must be provided to the Minister vis a vis a consolidation of Central Bank reports etc to provide a basic update on the State of the Economy.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. Document available at : <https://www.finance.gov.tt/wp-content/uploads/2018/05/Mid-Year-Review-2018.pdf>

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned the document available doesn't match the standards of a real MYR. In any case on the cover of the document there is the following information: Government of the Republic of Trinidad and Tobago 2018 MID YEAR BUDGET REVIEW PRESENTED BY THE HONOURABLE COLM IMBERT, MINISTER OF FINANCE IN THE HOUSE OF REPRESENTATIVES ON THURSDAY MAY 10th, 2018

Government Reviewer

Opinion:

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017-18

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Review-Of-The-Economy-2018.pdf>

Comment:

The Review of the Economy provides an overview of the macroeconomic performance of the country. All other reporting at the end of the budget execution stage is done through Audit no less than four months after the end of the fiscal year. It is only then that budgeted amounts are compared to actual amounts in the form of Appropriation Accounts and Auditor General's Report. Apart from this the Budget Process/Accountability Cycle in the accounting manual does not indicate the preparation of a Year End Report

Peer Reviewer

Opinion: Agree

Comments: Correct Furthermore, in the Review of the Economy 2018 the section addressing the central government operations and public budget performance, only includes tables with aggregated information on revenues, expenditures, financing and public debt.

Government Reviewer

Opinion:

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: As mentioned by the Researcher there is not a proper YER. What is available is the Review of the Economy 2018, which include some information on the public budget. The Review of the Economy 218 was published in October 2018 in the Ministry of Finance's website:

<https://www.finance.gov.tt/review-of-the-economy-2018/>

Government Reviewer

Opinion:

Researcher Response

The Review of the Economy (referenced by the Peer Reviewer) is not a Year End Report but more a review of the economy in terms of macro-economic performance rather than a report of budget outcomes.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct There is not a proper YER. The Review of the Economy 2018 was released in October 2018

Government Reviewer

Opinion:

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. There is not a proper YER. The Review of the Economy 2018, which includes some budgetary information, was available in: <https://www.finance.gov.tt/review-of-the-economy-2018/>

Government Reviewer

Opinion:

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
d. Not produced at all

Source:

Comment:

Peer Reviewer
Opinion: Agree

Comments: Correct There is not a proper YER. What is available is the Report of the Economy 2018 <https://www.finance.gov.tt/review-of-the-economy-2018/>

Government Reviewer
Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a","b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:
The Review of the Economy provides an overview of the macroeconomic performance of the country. All other reporting at the end of the budget execution stage is done though Audit no less than four months after the end of the fiscal year. It is only then that budgeted amounts are compared to actual amounts in the form of Appropriation Accounts and Auditor General's Report. Apart from this the Budget Process/Accountability Cycle in the accounting manual does not indicate the preparation of a Year End Report.

Source:
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Review-Of-The-Economy-2018.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: There is not a proper YER.

Government Reviewer
Opinion:

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2016-17

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. However the 2017-18 Audit Report (released in April 2019) is already available:

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202018.pdf>

Government Reviewer

Opinion:

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:
b. 12 months or less, but more than six months, after the end of the budget year

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. The 2016-17 Audit report was released in April 2018:

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

Government Reviewer

Opinion:

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
18/5/2018

Source:

The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017)

18th May, 2018

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The 2016-17 Audit Report is dated in the cover: 30th April, 2018

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf> However, it could probably happen that the completion date and the release date for the report are different.

Government Reviewer

Opinion:

IBP Comment

Como fecha de publicación, y conforme a la metodología, se considera la fecha de puesta en línea, no la fecha inserta en el documento, a menos que ambas fechas coincidan.

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The Document indicates the Date of Publication which is also indicated on the Trinidad and Tobago Parliament Website.

Source:

The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017)

18th May, 2018

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

Comment:

The Document indicates the Date of Publication which is also indicated on the Trinidad and Tobago Parliament Website. However, using this Javascript tool (<https://www.thoughtco.com/how-to-find-when-a-web-page-was-last-modified-4071739>), we can see that each of the four documents posted here (<http://www.auditorgeneral.gov.tt/category/annual-reports>) for FY2016-17 (the Auditor General's Report and Volumes I-III) were last modified May 18, 2018. This is why we determined the date of publication to be May 18, 2018

Peer Reviewer

Opinion: Agree

Comments: Correct. Although the formal date in the cover is 30th, April 2018 the answer provided by the Researcher makes sense.

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

Government Reviewer

Opinion:

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

Source:

<http://138.128.179.50/sites/default/files/Volume%20I%20-%20Accounts%20of%20the%20Treasury%20and%20of%20Receivers%20of%20Revenue%202017.pdf> - Volume I - Accounts of the Treasury and of

Receivers of Revenue 2017

<http://138.128.179.50/sites/default/files/Volume%20II%20-%20Accounts%20of%20Accounting%20Officers%202017.pdf> - Volume II - Accounts of Accounting Officers 2017

<http://138.128.179.50/sites/default/files/Volume%20III%20-%20Accounts%20of%20Administering%20Officers%202017.pdf> - Volume III – Accounts of Administering Officers 2017

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. The 2016- 2017 Audit Report and the 3 annexed volumes are available at: <http://www.auditorgeneral.gov.tt/category/annual-reports>

Government Reviewer

Opinion:

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. The Audit Report and the annexes are in pdf format

Government Reviewer

Opinion:

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Correct. <http://www.auditorgeneral.gov.tt/category/annual-reports>

Government Reviewer

Opinion:

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The cover is as follows: REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC of TRINIDAD AND TOBAGO for the Financial Year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017) 30TH APRIL, 2018

Government Reviewer

Opinion:

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

<https://www.finance.gov.tt/category/appropriation-bills/> - Ministry of Finance

<https://www.central-bank.org.tt/statistics/data-centre> - Central Bank

<http://www.tparliament.org/publications.php?mid=92> - Parliament

Comment:

The Ministry of Finance website is the primary source of Budget Documents; The Central Bank of Trinidad and Tobago also produces fiscal information concerning economic performance in quarterly reports and bulletins. The Parliament Website also provides summaries of budgeted allocations for multiple years per head of expenditure. The information is simplified and summarized by the Financial Scrutiny Unit which prepares summaries on each Head of Expenditure.

Peer Reviewer

Opinion: Agree

Comments: Correct. However there are some additional useful websites: The Auditor General's Department website with all the annuals audit reports:

<http://www.auditorgeneral.gov.tt/category/annual-reports> Ministry of Finance's Budget Statements: <https://www.finance.gov.tt/category/budget-statement/> The Government of Trinidad & Tobago's information website on budgetary issues:

<https://www.ttconnect.gov.tt/gorti/portal/ttconnect/!ut/p/a1/jdDBDolwDAbgp-FK8tUvHFARUwMGBV2MWjmwCAjY4KPL3ozKNpbm->

9P_hQYxMDKtMIFqnNZpsVzZ6NDENpIfyfg0kQH7ci3PKQBmY9JB5I3EM1nHfCotQh2BBH_y-0XcX_mN7yEPbBBtqQ90K_5AgM9IsBEIY-vnyRueSQTauZxm1dcmTfVnT0tq3pqlft25pCSIFw8ySvBn6KZLLWEL9LqK7b-05faNGs3AdjOzzp/dl5/d5/L2dBISEvZ0FBIS9nQSEh/?WCM_GLOBAL_CONTEXT=/gortt/wcm/connect/gortt+web+content/TTConnect/Citizen/Topic/GovernmentandPolitics/Documents+and+Policies/Annual+Budget+Statement#quickLinks

Government Reviewer
Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

<https://www.central-bank.org.tt/statistics/selected-aggregates/cen-gov-aggregates>

Comment:

Aggregates including Central Government Fiscal Operations are provided on a quarterly basis of the calendar year. This information is downloadable. It includes: Central Government Current Revenue Central Government Capital Revenue; Central Government Total Expenditure; Central Government Current Expenditure; Central Government Capital Expenditure and Net Lending; Current Account Surplus (+)/ Deficit(-); Overall Fiscal Balance

<https://www.central-bank.org.tt/statistics/selected-aggregates/cen-gov-aggregates>

<https://www.central-bank.org.tt/statistics/data-centre/public-finance-annual>

<https://www.central-bank.org.tt/statistics/data-centre/public-finance-fiscal>

<https://www.central-bank.org.tt/statistics/data-centre/debt-monthly>

Peer Reviewer

Opinion: Agree

Comments: Also the Public Finance statistics are available in a single excel file at: <https://www.central-bank.org.tt/statistics/handbook-key-economic-and-financial-statistics>

Government Reviewer

Opinion:

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

<https://www.central-bank.org.tt/statistics/selected-aggregates>

<https://www.central-bank.org.tt/statistics/selected-aggregates/cen-gov-aggregates>

Comment:

Aggregates including Central Government Fiscal Operations are provided on a quarterly basis of the calendar year. This is currently available for a 10 year period on the Central Bank of Trinidad and Tobago website. This information is downloadable in excel format.

<https://www.central-bank.org.tt/statistics/selected-aggregates>

<https://www.central-bank.org.tt/statistics/selected-aggregates/cen-gov-aggregates>

<https://www.central-bank.org.tt/statistics/data-centre/public-finance-annual>

<https://www.central-bank.org.tt/statistics/data-centre/public-finance-fiscal>

<https://www.central-bank.org.tt/statistics/data-centre/debt-monthly>

Peer Reviewer

Opinion: Agree

Comments: There is historical information on fiscal operations since 1955 in excel format at: <https://www.central-bank.org.tt/statistics/handbook-key-economic-and-financial-statistics>

Government Reviewer

Opinion:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

<https://www.central-bank.org.tt/publications/latest-reports>

Comment:

There are serial publications which present info-graphics that simplify data analysis such as the annual economic survey, economic bulletins and annual reports.

<https://www.central-bank.org.tt/publications/latest-reports>

<https://www.central-bank.org.tt/statistics/data-centre>

Peer Reviewer

Opinion: Agree

Comments: Correct: Some other infographics at the website: <https://www.central-bank.org.tt/latest-reports/financial-stability-report>

<https://www.central-bank.org.tt/latest-reports/monetary-policy-report> <https://www.central-bank.org.tt/latest-reports/aes-2018>

Government Reviewer

Opinion:

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

The Constitution of Trinidad and Tobago; The Exchequer and Audit Act

http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/69.01.pdf

<http://www.auditorgeneral.gov.tt/sites/default/files/Accounting%20Manual%20Comptroller%20of%20Accounts.pdf>

Comment:

The Constitution of Trinidad and Tobago; The Exchequer and Audit Act

Comment: The Minister of Finance has responsibility for the budget. Section 113 (1) of the Constitution of the Republic of Trinidad and Tobago states: "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." The budget process in the Republic of Trinidad and Tobago operates under a fiscal year cycle that is twelve (12) months in length. The fiscal year starts on October 1 and ends on September 30 of each year. There is also the Exchequer and Audit Act which is: An Act to provide for the control and management of the public finances of Trinidad and Tobago; for the duties and powers of the Auditor General; for the collection, issue and payment of public moneys; for the audit of public accounts and the protection and recovery of public property; for the control of the powers of statutory bodies; and for matters connected therewith

http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/69.01.pdf

<http://www.auditorgeneral.gov.tt/sites/default/files/Accounting%20Manual%20Comptroller%20of%20Accounts.pdf>

<http://www.auditorgeneral.gov.tt/sites/default/files/Accounting%20Manual%20Comptroller%20of%20Accounts.pdf> – Accounting Manual

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Q3-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

The Freedom of Information Act
<http://www.foia.gov.tt/>

Comment:

The Freedom of Information Act regulates access to Information. There is no specific provision for budget transparency for citizen's participation

<http://www.foia.gov.tt/>

Peer Reviewer

Opinion: Agree

Comments: Citizen participation in the budget is (in theory) facilitated by: – Public sitting of the Standing Finance Committee to enhance transparency by allowing citizens to witness the line by line examination of the budget. – unrestricted access to budget documents – online and print – public hearings of the Financial Oversight Committees (PAAC, PAC & PA(E)C) There is also a digital portal with general information on the budget process: http://www.ttconnect.gov.tt/gortt/portal/ttconnect!/ut/p/a1/jdDBDolwDAbgp-FKC8tUvHFARUwMGBV2MWjmwCAjY4KPL3ozKNpbm-9P_hQYxMDKtMIFqnNZpsVzZ6NDENpifYfgOkQH7ci3PKQBmY9JB5I3EM1nHfCotQh2BBH_y-0XcX_mN7yEPbBBtqQ90K_5AgM9IsBEIY-vnyRueSQTauzxM1dcmTfVnT0tq3pqlFt25pCSIFw8ySvBn6KZLLWEL9LqK7b-05faNGs3AdjOzzp/dl5/d5/L2dBISvZ0FBIS9nQSEh/?WCM_GLOBAL_CONTEXT=/gortt/wcm/connect/GorTT+Web+Content/TTConnect/Citizen/Topic/GovernmentandPolitics/Documents+and+Policies/Annual+Budget+Statement

Government Reviewer

Opinion:

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by

administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

pages v-ix

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

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Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf>

iv-vii

Comment:

All expenditures are presented under relevant Administrative "Heads of Expenditure", for example, the President, Auditor General, Tax Appeal Board, Ministry of Transport, Ministry of Health etc. There are a total of 78 "Heads" as of the 2018/2019 budget year, under which expenditure is allocated, for example, Head number 28 refers to the Ministry of Health, identified as "Under the General Control of the Minister of Health" for which expenditure is presented separately from Head number 35- the Ministry of Tourism. In addition the Draft Estimates of Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2019 includes expenditure for the budget year for statutory boards and similar bodies for which the relevant "Administrative Head" which is responsible is also identified. For example, expenditure of the Trinidad and Tobago Civil Aviation Authority is identified under the Head of Ministry of Transport thus highlighting that this is the Ministry responsible for expenditures by this body

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
pages xxxix-xl

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>
page ix

Comment:

Functional Classification of Current Account Expenditures is identified in the Draft Estimates of Expenditure for the Financial Year 2019 as 1) General Public Services 2) Public Order and Safety 3) Education 4) Health and Social Protection 5) Housing and Community Amenity 6) Agriculture Affairs and Services 7) Transportation and Communication 8) Other Economic Services 9) Expenditure not elsewhere classified. Expenditure not classified by major group includes public debt transactions. In addition within the Draft Estimates of Development Programme for the financial year 2019, there are identified sub items under the following items that have been detailed: 1) Pre-Investment 2) Productive Sectors 3) Economic Infrastructure 4) Social Infrastructure 5) Multi-Sectoral and Other Services Under Social Infrastructure for example, sub heading for which expenditure is detailed includes: Defense, Education, Health Housing etc.

Peer Reviewer

Opinion: Agree

Comments: Correct. The budget is presented by head of expenditure, sub head, item and sub item

Government Reviewer

Opinion:

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
pages xxxix- xl

Comment:

Functional Classification of Current Account Expenditures is identified in the Draft Estimates of Expenditure for the Financial Year 2019 as 1) General Public Services 2) Public Order and Safety 3) Education 4) Health and Social Protection 5) Housing and Community Amenity 6) Agriculture Affairs and Services 7) Transportation and Communication 8) Other Economic Services 9) Expenditure not elsewhere classified. Expenditure not classified by major group includes public debt transactions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

page 74

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

pages 75- 103

Comment:

The Draft Estimates of Expenditure for the Financial Year 2019 presents expenditure under the sub heads for each administrative unit: 1) Personnel Expenditure 2) Goods and Services 3) Minor Equipment Purchases 4) Current Transfers and Subsidies 7) Debt Servicing 9) Development Programme. The example in the sources refer to the Ministry of Finance as the Administrative Unit under which expenditures are presented by economic classification as indicated above. The Draft Estimates: Details of Estimates of Recurrent Expenditure for the financial year 2019 however, details each sub head with descriptions under each sub head. For example, under Personnel Expenditure there are expenditures identified for Salaries and Cost of living allowance etc; under Goods and Services expenditures are identified for Postage, Hosting of Conferences, Uniforms etc

Peer Reviewer

Opinion: Agree

Comments: Correct. The budget presents budgetary information classified according to the nature of the expenditure. The expenditures are disclosed crossed by Head, sub Head, Item and sub Item of expenditure.

Government Reviewer

Opinion:

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

page 74

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

pages 75- 103

Comment:

The Draft Estimates of Expenditure for the Financial Year 2019 presents expenditure under the sub heads for each administrative unit: 1) Personnel Expenditure 2) Goods and Services 3) Minor Equipment Purchases 4) Current Transfers and Subsidies 7) Debt Servicing 9) Development Programme. The example in the sources refer to the Ministry of Finance as the Administrative Unit under which expenditures are presented by economic classification as indicated above. The Draft Estimates: Details of Estimates of Recurrent Expenditure for the financial year 2019 however, details each sub head with descriptions under each sub head. For example, under Personnel Expenditure there are expenditures identified for Salaries and Cost of living allowance etc; under Goods and Services expenditures are identified for Postage, Hosting of Conferences, Uniforms etc

Peer Reviewer

Opinion: Agree

Comments: Although the specific numerical classification is not exactly equal to the one proposed by the IMF

(<https://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>), the data in the draft estimates reports is classified by Head, Sub Head, Item and Sub Item of expenditure.

Government Reviewer

Opinion:

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

page 17

State Enterprises Investment Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/State-Enterprises-Investment-Programme-2019.pdf>

pages 54-78

Social Sector Investment Programme 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Social-Sector-Investment-Programme-2019.pdf>
pages 138-150

Public Sector Investment Programme Trinidad 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>
pages 176-201

Public Sector Investment Programme Tobago 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Tobago.pdf>
pages 49-57

Comment:

The State Enterprises Investment Programme details specific investments and the associated expenditures associated with activities underlying the investments. The PSIPs for Trinidad and Tobago also present the programme level expenditures. The draft estimates of the development programme lists expenditures under Head, Sub-Head/Item/Sub-item/project group/Project description. For example, on page 17, Under the Head: Office of the Prime Minister, the Sub head described is Development Programme and further details of expenditure on Social Infrastructure; including social and community services, further details into specific welfare services including the refurbishment of two (2) safe houses, are detailed. The Social Sector Investment Programme provides expenditures for Key Social Programmes and Structural/Institutional Initiatives Funded by the Public Sector Investment Programme; and the Allocations and Expenditures for Social Programmes and Initiatives for Fiscal 2018 and 2019..

Please note that each of the expenditures sources provide some programme level information. There are summary tables at the beginning of each document by administrative head, in the Draft Estimates of expenditure are broken down into sub-heads; In the Draft estimates of recurrent expenditure are broken down into "Sub-Head" then by "Item" and by "Sub-Item Description" and into "Sub-Head/ Item/Sub-Item/Project Group/Project Description" in the Draft Estimates of Development Programme Expenditure. Other documents such as the Social Sector Investment Programme categorizes expenditures from the Draft estimates of Development Programme expenditures into different types of programme expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

Draft Estimates of Development Programme 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>
page 17

State Enterprises Investment Programme 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/State-Enterprises-Investment-Programme-2019.pdf>
pages 54-78

Social Sector Investment Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Social-Sector-Investment-Programme-2019.pdf>
pages 138-142

Public Sector Investment Programme Trinidad 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>
pages 176-201

Public Sector Investment Programme Tobago 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Tobago.pdf>

Comment:

The State Enterprises Investment Programme, The Public Sector Investment Programmes and the Social Sector investment Programme provide some details at a programme level, of expenditure that is projected for public sector and social sector, and state enterprise investments between 2016-2019. There is no updated multi-year expenditure estimates beyond the current 2018-2019 fiscal year.

Peer Reviewer

Opinion: Agree

Comments: Correct. The budgetary data for the 2017 - 2019 period are usually presented with this structure: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

Comment:

There are no multi year estimates provided for beyond the budget year (2018/2019)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

Comment:

There are no multi year estimates of expenditures for beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>
pages v-x and 1-13

Comment:

Both Non tax revenue sources and Tax revenue sources are identified. Sources of Tax revenue are indicated under 5 main "Heads": 1) Taxes on Income and Income; 2) Taxes on Property 3) Taxes on Goods and Services 4) Taxes on International Trade 5) Other Taxes. For each of the Heads identified, there is further disaggregation, for example on page 1 of the Draft Estimates of Revenue, Taxes on Income and Profits are specified by sources such as Oil Companies, Individuals, Business Levy etc. The 'Other Taxes' category comprises less than 3% of Total Tax Revenues.

Peer Reviewer

Opinion: Agree

Comments: Correct. Also, individual tax revenues are presented for the period 2017 - 2019: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer
Opinion:

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

pages v-x and 14-36, 57

Comment:

Both Non tax revenue sources and Tax revenue sources are identified. Non Tax Revenue Sources are identified under the following "Heads" 06. Property Income 07. Other Non Tax Revenue 08. Repayment of Past lending. Each "Head" is disaggregated further into specified sources, for example, Property Income is comprised of Royalties, Interest Income, and Rental Income etc. "The 'Other Non-Tax Revenue' is less than 3% of Total Revenue."

Peer Reviewer

Opinion: Agree

Comments: The classification for every source of revenue is quite detailed, as follows: Head / sub Head / Receiver / Item / sub Item

Government Reviewer

Opinion:

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>

pages 33

Comment:

Trinidad and Tobago's budgets are presented for the fiscal year alone in terms of revenue and are based on annual projections of the price of Oil and Natural Gas

Peer Reviewer

Opinion: Agree

Comments: Correct. Revenue is presented with the same structure than expenditures for the period 2017 - 2019: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
pages 33-34, 120-122

Comment:

Trinidad and Tobago's budgets are presented for the fiscal year alone in terms of revenue and are based on annual projections of the price of Oil and Natural Gas

Peer Reviewer

Opinion: Agree

Comments: Correct. Sources of revenue are presented with the same structure than expenditures for the period 2017 - 2019: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*

the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
pages: 6, 33 and 123

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
pages: xxix and 90,91

Comment:

The budget statement indicates (somewhat generally) the fiscal deficit and intended sources of finances, i.e. domestic vs. external. The 2019 budget statement for example is limited to just identifying the proposed fiscal deficit of \$4.052 billion or 2.5 percent of GDP. It is stated that "We will seek to raise domestic financing on the capital market in a net amount equivalent to \$3.826 billion and external financing in a net amount of \$0.226 billion."

Other details on debt servicing are indicated in the Draft Estimates of Expenditure for the Financial Year 2019, where debt servicing is detailed for Head 18 -The Ministry of Finance, and for Head 19 - Charges on Account of the Public Debt where details on items such as Interest- Local Loans, Interest-External Loans, Sinking Fund Contributions etc are presented. The Review of the Economy presents debt servicing data for the previous fiscal year up until the current fiscal year

Peer Reviewer

Opinion: Agree

Comments: Correct. In the document "Draft Estimates of Revenue for the Financial Year 2019" information is presented for 2017 (actual), 2018 (estimate), 2018 (revised estimate) and 2019 (estimate) for: - Borrowing (page 40) from domestic and foreign sources - Expenditure: Interest and other debt charges (page iv) In the document "Draft Estimates of Expenditure for the Financial Year 2019" detailed information is presented on changes in the account of public debt for 2017 (actual), 2018 (estimate), 2018 (revised estimate) and 2019 (estimate). Furthermore, detailed information is included on debt servicing for 2019 (page xxviii) including interests and principal repayment. Also in the "Budget Statement 2019" (page 6) it is mentioned the current net public sector debt, including external public debt, as a % of the GDP.

Government Reviewer

Opinion:

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
Page 33

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
page 91

Comment:

The budget statement indicates the new net borrowing required; the Draft estimates of expenditures indicates under heading 19 Charges on Account of Public Debt total debt burden as well as estimates of interest for the budget year.

Peer Reviewer

Opinion: Agree

Comments: Correct. In page 6 of the "Budget Statement 2019" it is stated the current level of public debt as % of GDP, including external public debt.

Government Reviewer

Opinion:

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

Draft Estimates of Expenditure for the Financial Year 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
pages xxviii- xxxviii

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>
Page 40

Comment:

Under Head 19, Charges on the account of public debt, core information is presented as subhead 07, Item 001 for example indicates: Interest on local loans and similarly Item 002 Interest on external loans detail sub items such as the interest rate and associated maturity dates. Other information such as the associated legislation accompanying the loan (page xxix) Sub Item 05: Government Bonds; the Institution to which the loan was directed and currencies (for external loans) are also indicated. Information on debt is presented, but not on total debt.

Peer Reviewer

Opinion: Agree

Comments: Mainly correct, but with some precisions. In the document "Draft Estimates of Expenditure for the Financial Year 2019" there is detailed information on debt servicing, including diferentiation between domestic and foreign interest payments and loan repayments (page 91). Furthermore there is also detailed information on especific charges on account of public debt (page xxix) for specific sub-item including amount to pay and applicable interest rate, for example: - TT\$ 600Mn 6.5% Fixed Rate Bonds (2009 - 20215)

Government Reviewer

Opinion:

Researcher Response

Agreed that some Debt information is made available but it is not related to the composition of total debt at the end of the budget year.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
pages xxviii- xxxviii and 90-91

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>
page 40

Comment:

Under Head 19, Charges on the account of public debt, core information is presented as subhead 07, Item 001 for example indicates: Interest on local loans and similarly Item 002 Interest on external loans detail sub items such as the interest rate and associated maturity dates. Other information such as the associated legislation accompanying the loan (page xxix) Sub Item 05: Government Bonds; the Institution to which the loan was directed and currencies (for external loans) are also indicated. Maturity dates of individual instruments are also indicated.

Peer Reviewer

Opinion: Agree

Comments: Mainly correct, but with some precisions. In the document "Draft Estimates of Expenditure for the Financial Year 2019" there is detailed information on debt servicing for 2019, including diferentiation between domestic and foreign interest payments and loan repayments (page 91). Furthermore there is also detailed information on especific charges on account of public debt (page xxix) for specific sub-item including amount to pay and applicable interest rate, for example: - TT\$ 600Mn 6.5% Fixed Rate Bonds (2009 - 20215)

Government Reviewer

Opinion:

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest

rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
pages 33

Comment:

Some macroeconomic assumptions are made under the medium term outlook section of the Budget Statement, highlighting projections to 2021 including growth in the non-energy sector, public sector debt, and balance of payments balances. Other assumptions are made on the prices of oil and gas which informs the budgeted revenue for the fiscal year.

Peer Reviewer

Opinion: Agree

Comments: Correct, In the "Budget Statement 2019" there are some forecasting assumptions on GDP growth and inflation (page 8) for the years 2018 and 2021; but there is no mention of 2019.

Government Reviewer

Opinion:

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
pages 34 -36, 122

Comment:

Some macroeconomic assumptions are made under the medium term outlook section of the Budget Statement, highlighting projections to 2021 including growth in the non-energy sector, the medium term fiscal adjustment, public sector debt, and balance of payments balances. Other

assumptions are made on the prices of oil and gas which informs the budgeted revenue for the fiscal year.

Peer Reviewer

Opinion: Agree

Comments: Corect

Government Reviewer

Opinion:

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

Comment:

There is no sensitivity analysis. The Budget Statement introduces the budget proposal by highlighting the international context as the backdrop of the Trinidad and Tobago's economic outlook with some reference to multi year projections of the price of oil. Reference is made in the Budget Statement to the formulation of the Macroeconomic and Fiscal Framework. There are however, no further details on the economic outlook of the country.

Peer Reviewer

Opinion: Agree

Comments: Correct. In the "Budget Statement 2019" there is a section dedicated to the Global Economy, including forecasts for some key topics such as global GDP growth oil prices, mentioning the risks involved for T&T economy performance. However, there is not sensitivity analysis on the specific impacts.

Government Reviewer

Opinion:

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
pages 16 and 35

Public Sector Investment Programme Trinidad 2019

Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>

Public Sector Investment Programme Tobago 2019

Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Tobago.pdf>
Pages 49-56

Comment:

The Budget Statement refers to the impact of a change under the item "Public Service Pension" and how much the change would cost. Such item was changed to \$3500 per month (new proposal); information about it was introduced on page 130. It was then stated on page 131 that the measure will cost \$63 million.

The PSIPs present expenditures for all programs but does not differentiate old from new explicitly.

Peer Reviewer

Opinion: Agree

Comments: Correct. However, in page 16 of the "Budget Statement 2019" there is mention of several policy measures introduced to expand economic growth in T&T, such as the Housing Construction Incentive Program; but there is not specific mention to the impact on the 2019 Budget. From page 34, 35, on there is the section "Fiscal Measures" listing specific budget proposals for the fiscal year 2019, including data on the cost as mentioned by the consultant. ,

Government Reviewer

Opinion:

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting

documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
page 34-35

Comment:

Some vague reference to the impact of decreasing fuel subsidies are made, however there are no specific projections made on the impact on revenues.

Peer Reviewer

Opinion: Agree

Comments: Correct, The section "Fiscal Measures" (page 34 on) of the "Budget Statement 2019" describes some of the major policy proposals affecting revenues for 2019, for example; changes to the stamp duty threshold or modifications to the fuel subsidy regime.

Government Reviewer

Opinion:

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Draft Estimates of Expenditure for the Financial Year 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
pages v, xxxix, xl, 6

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

page xviii, 1, 5

Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf>

pages 2, 3, 5

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

pages v, 96, 137

Comment:

All of the draft estimates present expenditures for 2017 (actual expenditures), 2018 (estimates), 2018 (revised estimates) and the budget year 2019 (estimates). In all cases, i.e. in all draft estimates of expenditure documents, the variance is also presented. All three classifications are presented throughout each document as each Head represents the administrative classification page v of the Draft estimates of expenditure; the sub head, such as Personnel expenditure or current transfers and subsidies represent the economic classification (page 6), and the item no such as 01: traveling and subsistence represent the functional classification (pages xxxix and xl).

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned by the Researcher, budgetary data for the 2017 - 2019 period is usually presented as follows: 2017 (actual)/ 2018 (estimates)/ 2018 (revised estimates) /2019 (estimates)

Government Reviewer

Opinion:

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

pages v, 96, 137

Draft Estimates DETAILS OF ESTIMATES OF RECURRENT EXPENDITURE

FOR THE FINANCIAL YEAR 2019, for example, Head 26: Ministry of Education, page 165:

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

Comment:

Under Sub head 09: Development Programme; Item 005: Multi-Sectoral and Other Services; Sub Item: General Public Services/ Project Group: A Administrative Services/ Project Description Renewable Energy and Energy Efficiency Initiatives, Actual 2017, Estimates 2018, 2018 Revised Estimates and 2019 Estimates are presented. Programs are detailed in the Development Program draft estimates are differentiated from recurrent expenditure. For the budget year, all expenditure directed to the Development Program Draft estimates are accounted for. This is also done

for the BY-1.

Peer Reviewer

Opinion: Agree

Comments: Correct. Budgetary information available in the tables usually cover the period 2017 - 2019

Government Reviewer

Opinion:

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>
page xviii

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>
page ix

Comment:

All of the draft estimates present expenditures for 2017 (actual expenditures), 2018 (estimates), 2018 (revised estimates) and the budget year 2019 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented.

While the financial year runs into two years for Trinidad and Tobago, the columns only indicate one year i.e 2017 for example. Based on the associated financial years

Actual 2017 refers to Actual expenditures for the 2016/2017 fiscal year, 2018 Estimates and Revised Estimates refers to 2017/2018 fiscal year and 2019 Estimates refers to the 2018/2019 fiscal year estimates.

Peer Reviewer

Opinion: Agree

Comments: Correct. Expenditures for the Fiscal Year 2018 are presented as a) initial estimates and b) revised estimates For the period 2017 – 2019 tables usually are presented according to the structure: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

Page viii-ix); page xxxix; 2

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

Comment:

All of the draft estimates present expenditures for 2017 (actual expenditures), 2018 (estimates), 2018 (revised estimates) and the budget year 2019 (estimates). In all cases, i.e. in all draft estimates of expenditure documents, the variance is also presented. All three classifications are presented throughout each document as each Head represents the administrative classification (page viii in the Draft Estimates of Expenditure); the sub head, such as Personnel expenditure or current transfers and subsidies represent the economic classification (page 2), and the item no such as 01: traveling and subsistence represent the functional classification (page xxxix).

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned by the Researcher, expenditures for the period 2017 - 2019 are presented according to the three criteria with the structure: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf>

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

Draft Estimates of Expenditure for the Financial Year 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>
pages v, xl, 6

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>
page xviii, 1, 5

Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf>
pages 2, 3, 5

Draft Estimates of Development Programme 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>
pages v, 96, 137

Comment:

All of the draft estimates present expenditures for 2017 (actual expenditures), 2018 (estimates), 2018 (revised estimates) and the budget year 2019 (estimates). In all cases, i.e. in all draft estimates of expenditure documents, the variance is also presented. All three classifications are presented throughout each document as each Head represents the administrative classification; the sub head, such as Personnel expenditure or current transfers and subsidies represent the economic classification, and the item no such as 01: traveling and subsistence represent the functional classification.

Peer Reviewer

Opinion: Agree

Comments: Correct. Data on expenditures is presented according to the three classification criteria; also disclosing the data as: Head of expenditure
Sub head of expenditure Item of expenditure Sub item of expenditure

Government Reviewer

Opinion:

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>
page 3, for example, page 165 Ministry of Education.

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

pages v, 96, 137

Comment:

Recurrent expenditures are detailed into Sub-Head/ Item/ Sub Item Description. Under Sub Item Description Training, Official Entertainment, Repairs and Maintenance (page 3, draft estimates of Recurrent Expenditure) are detailed for 2017 Actual, 2018 estimates, 2018 revised estimates and 2019 estimates. While the financial year runs into two years for Trinidad and Tobago, the columns are only indicate one year i.e 2017 for example. Based on the associated financial years

Actual 2017 refers to Actual expenditures for the 2016/2017 fiscal year, 2018 Estimates and Revised Estimates refers to 2017/2018 fiscal year and 2019 Estimates refers to the 2018/2019 fiscal year estimates.

Under Sub head 09: Development Programme; Item 005: Multi-Sectoral and Other Services; Sub Item: General Public Services/ Project Group: A Administrative Services/ Project Description Renewable Energy and Energy Efficiency Initiatives, Actual 2017, Estimates 2018, 2018 Revised Estimates and 2019 Estimates are presented.

Peer Reviewer

Opinion: Agree

Comments: Correct. Data on expenditures is presented for the whole period 2017 - 2019 according to the three classification criteria; also disclosing the data as: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)/Increase/Decrease/Explanation Head of expenditure Sub head of expenditure Item of expenditure Sub item of expenditure

Government Reviewer

Opinion:

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

pages v, xl, 6

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

page xviii, 1, 5

Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf>

pages 2, 3, 5

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

page v

Comment:

All of the draft estimates present expenditures for 2017 (actual expenditures), 2018 (estimates), 2018 (revised estimates) and the budget year 2019 (estimates). Therefore for BY-2 expenditures reflect actual.

Peer Reviewer

Opinion: Agree

Comments: Correct. The Budget proposal for the Fiscal Year 2019 includes data on expenditures for the 2017-2019 period according to: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

pages v, vii, viii

pages v, vii, viii

Comment:

All tax revenues by sources are presented for 2017- (BY-2) as Actual; 2018-(BY-1) as Estimates and Revised Estimates; and 2019 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax (under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01). The rest of the document goes into the details of each source.

Peer Reviewer

Opinion: Agree

Comments: Correct. The Budget proposal for the Fiscal Year 2019 includes data on revenues for the 2017-2019 period according to: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

pages v, vii, viii

pages v, vii, viii

Comment:

All tax revenues by sources are presented for 2017- (BY-2) as Actual; 2018-(BY-1) as Estimates and Revised Estimates; and 2019 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax(under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01). The sources are represented in the rest of the document

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned by the Researcher, data on revenues is disclosed by: Head of revenue Sub head/Receiver/ Item/Sub item

Government Reviewer

Opinion:

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

pages v, vii, viii

Comment:

All tax revenues by sources are presented for 2017- (BY-2) as Actual; 2018-(BY-1) as Estimates and Revised Estimates; and 2019 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax(under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

Peer Reviewer

Opinion: Agree

Comments: Revenues for the Fiscal Year 2018 are presented as a) initial estimates and b) revised estimates with tables for the period 2017 – 2019 according to this structure: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

pages v, vii, viii

Comment:

All tax revenues by sources are presented for 2017- (BY-2) as Actual; 2018-(BY-1) as Estimates and Revised Estimates; and 2019 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax(under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned by the Researcher, the usual structure for tables presenting revenue data is: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Comment:

All tax revenues by sources are presented for 2017- (BY-2) as Actual; 2018-(BY-1) as Estimates and Revised Estimates; and 2019 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax(under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

Peer Reviewer

Opinion: Agree

Comments: Correct, Data on revenues is presented as: Head of revenue Sub head/Receiver Item of revenue Sub item of revenue

Government Reviewer

Opinion:

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

pages v, vii, viii

Comment:

All tax revenues by sources are presented for 2017- (BY-2) as Actual; 2018-(BY-1) as Estimates and Revised Estimates; and 2019 (BY) as Estimates.

Peer Reviewer

Opinion: Agree

Comments: Correct. Data on revenues is presented as: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

pages 91

Comment:

Charges on account of public debt is presented for BY-2 (2017 Actual), BY -1 (2018 Estimates and Revised Estimates) and the BY (2019 Estimates). These are aggregate values for Debt servicing. Further breakdown of debt servicing are presented for the Budget year 2019, for the BY-2, and BY-1

years on page 91 of the citation under the following items and sub items: INTEREST, TOTAL INTEREST, TOTAL(Recurrent), SINKING FUND, Total Sinking Fund, REPAYMENT OF LOANS, Total Repayment of Loans, TOTAL (Capital Repay. & Sinking Fund) and GRAND TOTAL. Interest Payments are therefore the only elements shown.

Peer Reviewer

Opinion: Agree

Comments: Correct. There is no clear information presented on the stock of public debt at the end of BY-1 In the document "Budget Statement 2019" in the section "Public Debt" there is a paragraph discussing public debt with some information on total debt as of September 2018 (page 6) as a % of GDP and the amount of external debt in US\$ million. However, such data on total outstanding debt is not presented in a comprehensive, ordered and systematic way

Government Reviewer

Opinion:

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

Draft Estimates of Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Expenditure-2019.pdf>

pages 90-91

Comment:

All of the draft estimates present expenditures by for 2017 (actual expenditures), 2018 (estimates), 2018 (revised estimates) and the budget year 2019 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented, this includes debt servicing. However, Total Debt is not otherwise reported outside of revenues and expenditures.

Peer Reviewer

Opinion: Agree

Comments: Correct. In the section "Public Sector Debt" of the Budget Statement 2019 (page 6) there is some discussion on the stock of public debt outstanding as of September 2019 as % of GDP and some data on the amount of external public debt in US\$ millions. However, the information on public debt is not presented in a systematic and detailed way.

Government Reviewer

Opinion:

Researcher Response

The Review of the Economy presented in any given fiscal year usually addresses the performance of the Economy in the Previous Budget Year. So a Review of the Economy projected in FY 18-19 would review the fiscal year FY 17-18. The differences in scores might have been based on differences in what would have been reported at the time and there may not be consistency in what exactly are reported in the Review of the Economy which is why it is not considered a Year End Report among other reasons.

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>
pages 170-175

Comment:

The Infrastructure Development Fund (IDF) is detailed to a large extent in the Draft Estimates of Development Programme for the financial year 2019. Expenditures outside of the Consolidated Fund is accounted for in the cited draft estimates under the IDF. However, other funds such as the Unemployment Fund, and the Green fund are not detailed as is indicated in the Draft Estimates of Revenue page iv which states that "Revenue and expenditure exclude Unemployment Fund and Green Fund". According to the Central Bank of Trinidad and Tobago: The Central Bank includes receipts from Green Fund under non-energy revenue and in particular within taxes on income and profits. However, Green Fund has its own Act which governs how the funds are deposited and expended. Green Fund receipts are earmarked revenue and is treated separately when compared with other categories of revenue. While receipts from other categories of revenue are placed in the consolidated fund, collections from Green Fund are placed in its own Fund. In addition, although not specified as budget documentation, there are Heritage and Stabilization Fund reports that are published by the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Comments: Correct. It must be noted, however, that in the document ""Draft Estimates of Revenues 2019" information is presented on withdrawals from the Heritage and Stabilisation Fund during 2017 (actual) in page 41.

Government Reviewer

Opinion:

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>

Page 238

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

page v

Comment:

Sources of funding, including Central Government Financing are identified in the Appendix of the cited document. This includes loans and grants from institutions such as the IDB; the EU and the US EXIM Bank. However, in central government financing the sources of financing outside of revenues are not detailed. Other sources of extra-budgetary finances are included as extraordinary receipts in the Draft Estimates of Revenue (page v).

Peer Reviewer

Opinion: Agree

Comments: Correct. Extraordinat receipts, including transfers from the Heritage and Stabilization Fund for 2017 are presented also in page 41.

Government Reviewer

Opinion:

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf>

pages iv to vii and pages viii to x

Comment:

This document details Government subventions to various Boards and including Local Government allocations (page ix).

Peer Reviewer

Opinion: Agree

Comments: Correct. However, it should be noted that although there is not a narrative discussion on transfers to local government corporations; there is however in the document "Draft Estimates of Statutory Boards 2019" tables disclosing details on income and expenditures for those local governments, including government subventions. For example, see the case of San Fernando City Corporation (pages 242 - 252).

Government Reviewer

Opinion:

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Comment:

Appendix 1 of SSIP details expenditures by Social Programs which are detailed under specific Ministries. For example under the MINISTRY OF SOCIAL DEVELOPMENT AND FAMILY SERVICES, expenditures on the Blind Welfare Association, the Boy Scouts Association etc are indicated. Social Sector Investment Programme 2019 pages 138-150.
(This is not an alternative display of expenditure, as they are listed under each ministry)

Peer Reviewer

Opinion: Agree

Comments: Correct. The document "Social Sector Investment Programme 2019" presents sections with information on budgeted allocations to the social sector; however, the information presented is disclosed in a traditional way (by social sector ministry or programme); for example; Ministry of Education or Ministry of Health.

Government Reviewer

Opinion:

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

Appendix 1 of SSIP details expenditures by Social Programs which are detailed under specific Ministries. For example under the MINISTRY OF SOCIAL DEVELOPMENT AND FAMILY SERVICES, expenditures on the Blind Welfare Association, the Boy Scouts Association etc are indicated. Social Sector Investment Programme 2019 pages 138-150.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

State Enterprises Investment Programme 2019
Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/State-Enterprises-Investment-Programme-2019.pdf>

pages 54-79

Draft Estimates: Details of Estimates of Recurrent Expenditure 2019

Available on the Internet 01 October 2018

(<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>)

page 60

Comment:

The SEIP identifies programmes under each State Enterprise, the estimated cost of programmes and actual and projected expenditure to the end of the budget fiscal year. There are also details provided for each programme for the Budget year.

The State Enterprises Sector is comprised of 55 companies of which 43 are wholly owned, eight are majority owned and four in which GORTT has a minority shareholding. Page 5 of the SEIP indicates where some enterprises contribute to Government Revenue.

The appendix 1 from page 54 of the SEIP referenced differentiates between expenditure which is funded by the Government, from expenditure which is funded from retained earnings.

Peer Reviewer

Opinion: Agree

Comments: Correct. It should be also noted that the document "State Enterprises Investment Programme 2019" includes data on expenditures by each state enterprise and its programmes according to the following structure: State enterprise Total cost of programmes - Actual Expenditure From Start of Programme to Sept. 2016 - Actual Expenditure Oct. 2016 to Sept. 2017 - Actual Expenditure Oct. 2017 to March 2018 - Projected Expenditure April 2018 to Sept. 2018 - Projected Expenditure Oct. 2018 to Sept. 2019

Government Reviewer

Opinion:

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Comment:

The only "quasi-fiscal" activities that may be identified are those that are linked to social programmes that allow for the access of certain groups of the population (low income house holds etc) to goods and services at a subsidized or no cost. An example is the allowance for old age pensioners to access transportation from the public buses free of charge. These are however not detailed in the budget documents.

Peer Reviewer

Opinion: Agree

Comments: Correct. Spending benefiting specific sectors or activities is usually presenting in the "Budget Statement 2019" as specific subsidies or grants; for example the Agriculture Financial Support Programme or the Fuel Subsidy.

Government Reviewer

Opinion:

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>

page 5

State Enterprises Investment Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/State-Enterprises-Investment-Programme-2019.pdf>

page 5

Comment:

The Budget statement citation refers to the identification of Public Finances on page 5 which states that "It should be noted that this average revenue figure of \$41.3 billion is inclusive of significant revenue raising measures and substantial inflows of capital revenue, or non-core revenue... An example of the non-core revenue measures we have had to rely upon is the recent \$4.0 billion injection of funds from the National Investment Fund (NIF) Bond Issue. This has been accounted for in [the] books as "profits from state enterprises", since a new state enterprise, the NIF Holding Company, was created to to hold assets, recovered from the Clico Group of Companies, including Republic Bank and Angostura shares."

The SEIP identifies the Companies' Shareholding list to which the Government has share. The other budget documents do not contain any information on financial assets, however, the main investment made by the GORTT is in the form of deposits to the Heritage and Stabilization fund for which quarterly and yearly reports are made publicly available. Other Financial Asset information is also presented in the Central Bank documents. Mention is made in the Budget Statement of Government Savings Bonds and the Heritage and Stabilization Fund.

Not all financial assets are therefore presented in the budget documents.

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned by the Researcher, the "Budget Statement 2019" do not provide detailed information on financial assets held by the government. In page 6, when discussing the situation of public debt, it is mentioned that: "... our liquid assets, held as external reserves in an amount of US\$7.7 billion, and in the Heritage and Stabilization Fund (HSF) in an amount of US\$6.0 billion as at September 25 2018 more than cover the external debt of US\$3.7 billion of the Central Government." However, there is no additional information provided regarding the amount and characteristics of state owned financial assets.

Government Reviewer

Opinion:

Researcher Response

Some information on Financial Assets are presented but only those that may have been affected by significant changes. If there are no significant changes of note, then no information would be presented hence the change from D to C initially as in particular, the National Insurance Fund was introduced in the 2018-2019 budget year but there were no similar or significant asset changes in the previous year. Not all financial assets are presented.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Comment:

Reference from the budget statement indicates that the Refining assets of a divested state company would "be put in a separate company and we would entertain any viable offer from any investor who might wish to utilize the assets."

Balance Sheets are not presented in any budget documents but the Draft Estimates of Expenditure indicates Acquisition of Physical and Capital assets as a column, as well as M. Equipment Purchases. The state enterprises investment programme indicates profits of key state enterprises and percentage ownership; wholly owned; Majority Owned; Less than 50% Ownership; and Indirectly Owned. SEIP presents as revenue raising means the "Sale of Assets Programme" which identifies assets to be sold and the expected revenue capture from these sales.

The Public Procurement and Disposal of Public Property Act No. 1 of 2015 provides for public procurement, and for the retention and disposal of public property, in accordance with the principles of good governance. The Act established the Office of Procurement Regulation, the repeal of the Central Tenders Board Act, Chap. 71:91 and related matters.

Peer Reviewer

Opinion: Agree

Comments: Correct. Also, in the Budget Statement 2019, there is mention of the asset backed National Investment Fund, supported by \$4.0 billion generated through the monetization of assets previously held by Colonial Life Insurance Company (Trinidad) Limited (CLICO) and Clico Investment Bank Limited (CIB in liquidation). However no further detail is given about those assets. Also, it must be noted that the document "Draft Estimates of

Revenues 2019" includes in the section "Capital revenue" (page 37) the category "sale of assets". Such section gives the overall amount on revenues from sales of assets for several years, including actual revenues for 2017, revised estimates for 2018 and estimates for 2019 on: a) sales of lands formerly owned by Caroni (1975) Ltd and b) sales of other assets. No further detail is given regarding the structure and characteristics of those assets.

Government Reviewer
Opinion:

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Source:

Draft Estimates of Recurrent Expenditure for the Financial Year 2019

Available on the Internet 01 October 2018

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Recurrent-Expenditure-2019.pdf>

page iv

Comment:

Most arrears are settled before the Executive Budget Proposal, though they may persist during the budget year.

The Draft Estimates of Recurrent Expenditure has as Sub/Items under specific Sub Heads: Settlement of Arrears. For example, on page iv, Under Subhead 01- Personal Expenditure Sub item 12 is described as Settlement of Arrears to Public Officers; sub-item 16 is described as Payment of Increments- Salaries and therefore includes arrears of increments; However, in the presentation of the estimates, there is no indication of these items suggesting that there were no estimates for expenditure arrears.

Peer Reviewer

Opinion: Agree

Comments: Correct. However, it must be noted that in the document "Draft Estimates of Statutory Boards 2019" in page 181 and 183 there is information on the settlement of arrears to public officers for the period 2017 - 2019 corresponding to one single entity: the Cipriani College of Labor and Cooperative Studies (head of expenditure).

Government Reviewer

Opinion:

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether “core” information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, “[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF’s *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Statutory-Boards-2019.pdf>
Page xxi, page 4, 16

Comment:

There is an accounting for contingent liabilities under Sub Head 02, Sub Item 36: extraordinary Expenditure which is described as Unforeseen Expenditure that is unlikely to Recur.

Peer Reviewer

Opinion: Agree

Comments: Correct. Also, in the document "Draft Estimates of Recurrent Expenditures 2019" there is included the sub item "extraordinary liabilities" presenting information on the amounts required for the period 2017 - 2019: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate) However, not further detail is regarding the composition and structure of those extraordinary liabilities.

Government Reviewer

Opinion:

43. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government’s future liabilities and the sustainability of its finances over the longer-term, asking whether “core” information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Comment:

(Vision 2030 Draft National Development Strategy 2016-2030 page 114)

The page citation refers to the need for establishing a Medium Term Expenditure Framework: A Medium-Term Expenditure Framework (MTEF) must be developed in order to facilitate alignment of the NDS to the budget. This however does not currently exist.

Peer Reviewer

Opinion: Agree

Comments: Correct. In the "Budget Statement 2019" there is a brief mention on the sustainability of public finances for the projected medium term period 2018 - 2021 (page 8). However, there is not detailed information on specific key statistics such as public debt, GDP, foreign reserves, etc. for each year; other than assuring that they would remain within reasonable benchmarks.

Government Reviewer

Opinion:

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

Public Sector Investment Programme Trinidad 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>
pages 176-201

Draft Estimates of Development Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-Of-Development-Programme-New-2019.pdf>
pages 238-239

Comment:

The PSIP identifies financing arrangements for projects with funding from multilateral and bilateral external sources along with narratives for example on page . The draft estimates of development programme identifies loans, and grants towards various administrative Heads- ministries (no narratives included). In kind assistance are not indicated.

Peer Reviewer

Opinion: Agree

Comments: Correct. In the document "Public Sector Investment Programme Trinidad 2019" in page 238 there is a table listing sources of funding, including grants and loans. In the document "Public Sector Investment Programme Trinidad 2019" from page 176 on there is a detailed of fund provided under grants/programmes by the international cooperation. Maybe, it could be option "b"

Government Reviewer

Opinion:

Researcher Response

A "b" response may not be appropriate as ALL sources of donor assistance are NOT presented (such as in-kind assistance).

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
pages 34-35; 38

Comment:

The Budget Statement updates the state of the Fuel Subsidy (as a tax expenditure) although the policy directive was towards the removal (in part) of the subsidy. Further tax allowances such as rebates on electricity consumption for "low income households"; tax allowances on tertiary education; but there is no estimate of the revenue forgone from such expenditures.

Peer Reviewer

Opinion: Agree

Comments: Correct. There is no a systematic and comprehensive presentation of all tax expenditures, including tax credits, tax allowances, etc., explaining fully their rationale, fiscal impact, costs and benefits.

Government Reviewer

Opinion:

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

Draft Estimates of Revenue 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>
page iv (footnote to table)

Comment:

The Green Fund Levy is earmarked but not indicated. Heritage and Stabilization funds are presented in quarterly reports. The Central Bank includes receipts from Green Fund under non-energy revenue and in particular within taxes on income and profits. However, Green Fund has its own Act which governs how the funds are deposited and expended. Green Fund receipts are earmarked revenue and is treated separately when compared with other categories of revenue. While receipts from other categories of revenue are placed in the consolidated fund, collections from Green Fund are placed in its own Fund and not reported, like that of the Heritage and Stabilization Fund, in any budget documents. The Unemployment Fund similarly is not included in the Revenues and Expenditure in the Draft Estimates of Revenue.

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned "revenue estimates exclude the Unemployment and Green Funds, although the Heritage and Stabilisation Fund is included for 2017". Also there is data on transfers from the Caroni Reserve Fund (pages 37 and 39).

Government Reviewer

Opinion:

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

Public Sector Investment Programme Trinidad 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>
pages 5, 8, (tables); 172, 173, 174

Comment:

Policy goals can be interpreted as Development Themes identified in the PSIP.

Page 1 of the PSIP states that: "The PSIP is the capital component of the National Budget and is distinct from the Recurrent Budget. The programmes and projects in the PSIP are geared towards achieving the national outcomes in the National Development Strategy(NDS) 2016-2030 (Vision 2030) and the Sustainable Development Goals (SDG)" and further that "Critical to the achievement of the Vision 2030 strategy is the alignment of the PSIP to its goals and strategies. This alignment reflects a realisation and acceptance of the need for institutional, environmental, cultural, economic and behavioural changes required over the planning horizon.

Thus, the projects and programmes that comprise the 2019 PSIP are centred on the following Vision 2030 Development Themes" which includes, for example i. Putting People First: Nurturing Our Greatest Asset; ii. Delivering Good Governance and Service Excellence etc.

Peer Reviewer

Opinion: Agree

Comments: Correct. Consider also the document "Budget Statement 2019" which presents and discusses policy objectives and measures proposed by the government, but without specific linking to the proposed budget.

Government Reviewer

Opinion:

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the

budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

Comment:

The budget statement refers to a medium term outlook which outlines few macro economic prospects from 2018 to 2021. Reference is also made to Vision 2030 draft National Development Strategy but the budget documents do not explicitly identify the links between the current or existing policies and this document. (Budget Statement 2019, page 8)

Peer Reviewer

Opinion: Agree

Comments: Correct. There is a medium term outlook 2018 - 2021, however there is not a systematic and comprehensive linkage between policy goals and budget allocations for a multi year period.

Government Reviewer

Opinion:

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

Public Sector Investment Programme Trinidad 2019

Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>
pages 87-169

Comment:

The reference indicates that "The Bridges Reconstruction Programme will continue in fiscal 2019 with the completion of reconstruction works on 25 bridges under phase 1 and the commencement of the reconstruction of 12 bridges under phase 2 of the programme" page 111 refers to the purchase of 50 new buses.

Peer Reviewer

Opinion: Agree

Comments: Correct. Same for the document "Public Sector Investment Programme Tobago 2019" from page 25 on; presenting the Public Sector Investment Programme for 2019. Similarly the "Social Sector Investment Programme 2019" there is a review of social programmes and initiatives, but for the year 2018.

Government Reviewer

Opinion:

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

Public Sector Investment Programme Trinidad 2019
Available on the Internet 01 October 2018
<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>
page 14- 86

Comment:

Page 14-86 of the PSIP reviewed the PSIP 2018 and indicated non-financial outcomes such as: "The funds were utilised for outstanding payments to contractors for works completed in the previous year on refurbishment of farm centre/stores and for the purchase and installation of two (2) cold storage units." (page 17) under different Development Themes.

Peer Reviewer

Opinion: Agree

Comments: Correct. Same for the document "Public Sector Investment Programme Tobago 2019" from page 5 on; presenting the Review of the Public Sector Investment Programme for 2018. Similarly in the "Social Sector Investment Programme 2019" there is a review of social programmes and initiatives, but for the year 2018.

Government Reviewer

Opinion:

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

Public Sector Investment Programme Trinidad 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/PSIP-Trinidad-and-Tobago.pdf>

pages 63-64 (for 2018), pages 126

Comment:

For each developmental theme and action, an outcome is identified which would indicate a specific target. For example page 126 under sub head 345, it is stated that the following are the desired outcomes of the Rehabilitation of the Hall of Justice, Port of Spain:

- upgrade of AC Chiller
- caulking and leak management
- vault shelving and fire suppression
- replacement of outrigger panels

Peer Reviewer

Opinion: Agree

Comments: Correct. Same in the document "Public Sector Investment Programme Tobago 2019" in the section "Public Sector Investment Program 2019" (page 26 on).

Government Reviewer

Opinion:

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

Source:

Social Sector Investment Programme 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Social-Sector-Investment-Programme-2019.pdf>

page 129-130; pages 138-142

Comment:

The Ministry of Social Development and Family Services is mandated to address, inter alia, the social challenges of poverty, initiatives under this Ministry can be interpreted to target the impoverished populations though not explicitly stated. Some examples of these policies are: Implementation of a Data Sharing Arrangement between the MSDFS and NIBTT which would reduce grant processing timeframe and transaction costs associated with public assistance and other grants; The Debit Card System for the Food Support Programme which is directed to low income households; The Standard Means Test to ensure more effective targetting of support to individuals and families who are most in need; Shelters and Assessments Centres in keeping with the Continuum of Care for Street Dwellers etc.

Pages 138-142 provides estimates of Key Social Programmes and Structural/Institutional Initiatives funded by the PSIP and pages 143-156 provides estimates of expenditures for Social Programmes under Recurrent Expenditure. In both cases, identification of who the most impoverished population are as beneficiaries are not explicitly stated. For example, on page 138, expenditure for "The Street Dwellers Rehabilitation and Reintegration Project" is estimated for 2019 amongst a list of estimates other programmes such as "Development Centre for Persons with Challenges".

Peer Reviewer

Opinion: Agree

Comments: Correct. Additional information is provided in the Budget Statement 2019 in the section "Building Human Capital" for some programmes and initiatives such as: • Public Assistance Grants are being delivered to 22,861 persons at a cost of \$340.8 million per year; • Senior Citizens' Pensions are being provided to close to 95,300 senior citizens at an annual cost of \$3.5 billion Madam Speaker; • Disability Grants are being provided to 23,245 persons at an annual cost of \$502.0 million; and • Grant funding in an amount of \$42.0 million is being provided to 24 non-governmental organizations, including three (3) statutory boards for social services to the poor.

Government Reviewer

Opinion:

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

c. Yes, a timetable is released, but it lacks important details.

Source:

CALL CIRCULAR No. 03 Dated: March 13, 2018. 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 2019

<https://www.finance.gov.tt/wp-content/uploads/2018/03/Call-Circular-2019.pdf>

Comment:

The Call Circulars initiate the budget formulation process but this is directed to the various Ministries and line Ministries. The cited call circular for example, states that: Ministries, Departments and Agencies are required to submit their draft estimates by stipulated dates. These dates are for internal purposes and are not meant to be held accountable by the public. Other specific dates are not timetabled

Peer Reviewer
Opinion: Agree
Comments: Correct. However, it could be disputed if it could be an "b" answer.

Government Reviewer
Opinion:

Researcher Response
The release date for the budget presentation is never fixed and remains at the discretion of the Minister of Finance although the general dates when Call-Circulars are released are known. The budget date may or may not be announced within one month of the end of the Fiscal Year (sometimes more than 1 month, sometimes less than 1 month.)

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:
d. No, information related to the macroeconomic forecast is not presented.

Source:
n/a

Comment:
A pre-budget statement is not produced

Peer Reviewer
Opinion: Agree
Comments: Correct. The document "Review of the Economy 2018" released by the government doesn't present macroeconomic forecasts for Trinidad & Tobago for 2019.

Government Reviewer
Opinion:

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

CALL CIRCULAR No. 03 Dated: March 13, 2018. 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 2019

<https://www.finance.gov.tt/wp-content/uploads/2018/03/Call-Circular-2019.pdf>

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Comment:

The Pre-Budget Statement is not produced.

However the budget statement does reflect priorities and policies which are referred to in the previous Three Year PSIP. The Call Circulars, which are made available to the Public indicates these budget priorities and guidelines to the various line ministries. It is referred to in the Call Circular that the following Development Themes be adhered to: • 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 • Valuing and Enhancing Our Environment;

Peer Reviewer

Opinion: Agree

Comments: Correct. Relevant information on priority and criteria for budget allocations for 2019 are only presented in the Budget Statement 2019.

Government Reviewer

Opinion:

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information

beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

n/a

Comment:

A pre budget statement is not produced

Peer Reviewer

Opinion: Agree

Comments: Correct. Relevant information on priorities and criteria on revenues is only presented in the Budget Statement 2019.

Government Reviewer

Opinion:

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

n/a

Comment:

A Pre-budget statement is not produced.

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer
Opinion:

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

n/a

Comment:

A Pre-budget statement is not produced.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

Source:

The Appropriation (Financial Year 2019) Act No.16 of 2018, The Republic Of Trinidad and Tobago.
<http://www.ttparliament.org/legislations/a2018-16g.pdf>

Comment:

The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative "Heads".

Peer Reviewer
Opinion: Agree

Comments: Correct. In the SPECIFIC case of the Act No. 16 of 2018, ENACTED by the Parliament of Trinidad and Tobago as the Appropriation (Financial Year 2019) Act, expenditures are only disclosed by Head of Expenditure (Presidency, ministry, boards, etc.).

Government Reviewer
Opinion:

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Source:

The Appropriation (Financial Year 2019) Act No.16 of 2018, The Republic Of Trinidad and Tobago.
<http://www.ttparliament.org/legislations/a2018-16g.pdf>

Comment:

The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative "Heads" only.

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

d. No, the Enacted Budget does not present expenditure estimates by program.

Source:

The Appropriation (Financial Year 2019) Act No.16 of 2018, The Republic Of Trinidad and Tobago.
<http://www.ttparliament.org/legislations/a2018-16g.pdf>

Comment:

The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative "Heads".

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

The Appropriation (Financial Year 2019) Act No.16 of 2018, The Republic Of Trinidad and Tobago.
<http://www.ttparliament.org/legislations/a2018-16g.pdf>

Comment:

The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative "Heads".

Peer Reviewer

Opinion: Agree

Comments: Correct. The Act No. 16 of 2018 only presents the overall estimate of revenues available as: "The issue from the Consolidated Fund of the sum of forty-three thousand, six hundred and seventy-two million, nine hundred and twenty-one thousand, four hundred and five dollars (\$43,672,921,405) is authorised for meeting expenditure for the service of Trinidad and Tobago for the financial year ending on the 30th day of September, 2019, under the Heads of Expenditure specified in the First Column of the Schedule." The Act No. 16 of 2018, discloses expenditures only categorized by head of expenditure (Presidency, ministries, boards, etc.).

Government Reviewer

Opinion:

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

The Appropriation (Financial Year 2019) Act No.16 of 2018, The Republic Of Trinidad and Tobago.
<http://www.ttparliament.org/legislations/a2018-16g.pdf>

Comment:

The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures only by administrative "Heads"

Peer Reviewer

Opinion: Agree

Comments: Correct. There is only an overall estimate of resources from the Consolidated Fund available for expenditure.

Government Reviewer

Opinion:

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The Appropriation (Financial Year 2019) Act No.16 of 2018, The Republic Of Trinidad and Tobago.
<http://www.ttparliament.org/legislations/a2018-16g.pdf>

Comment:

The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures only by administrative "Heads"

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

Not Produced

Comment:

A citizen's Budget is not produced

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Comments: I partially disagree. (To be discussed) Although there is not a proper overall "Citizens Budget" document, there is however a series of executive summaries released by the Parliament of T&T. <http://www.ttparliament.org/publications.php?mid=92> Those summaries present the Expenditure, Divisions and Projects elaborated by the Financial Scrutiny Unit, of the Parliament of the Republic of Trinidad and Tobago. The executive summaries present quite comprehensive and analytical information on the budget 2019 for most of the Heads of Expenditure; for example, the Ministry of Finance: <http://www.ttparliament.org/documents/2736.pdf> The summary of expenditure for the Ministry of Finance provides information for the period 2013-2018, presenting Members of Parliament and stakeholders with an overview of the Ministry's responsibilities. The summary consolidates the information contained within the various Budget Documents such as: [?] the Draft Estimates of Recurrent Expenditure; [?] the Estimates of Development Programme; [?] the Public Sector Investment Programme; and [?] the Auditor General's Report on the Public Accounts of the Republic of Trinidad and Tobago for the fiscal year 2017. However, one critical issue with those summaries is that they don't cover all the Heads of Expenditure. Of a total of 78 Heads of Expenditure recorded at the T&T website (as of July 2019), there were 9 Heads of Expenditure with no summary uploaded, (for example, the Judiciary).

Government Reviewer

Opinion:

Researcher Response

I agree that the individual summaries are a good practice as they are produced for various public entities. However, not all entities produce such summaries and it is not compiled into a consolidated document to be presented to the public. They may suffice as parts of a Citizen's Budget, but is not entirely a Citizen's Budget.

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

Not Produced

Comment:

A CB is not produced

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: I partially disagree. (To be discussed) As mentioned the Parliament of T&T releases a serie of executive summaries with information on budget allocations for 2019 for most of the Heads of Expenditure: <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

Researcher Response

The summaries where made available represent a good practice but it does not count as a citizen's budget according to the criteria for a citizen's budget.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Not Produced

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree. As far as I know, there is not clear SPECIFIC mechanism to identify and attend citizen's requests for budget information.

Government Reviewer

Opinion:

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

Not Produced

Comment:

"Citizen's" versions of documents are not produced

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Comments: I partially disagree. (To be discussed). As mentioned, the Parliament of T&T has released a serie of executive summaries with information on budget allocations for 2019 for the different Heads of Expenditure: <http://www.ttparliament.org/publications.php?mid=92> Thus, it could be argued that citizens have available information at least for the execution phase of the budget cycle. Note that there are several summaries still missing (as of July 2019). Apparently, those summaries are currently being worked on and will be added when completed.

Government Reviewer

Opinion:

Researcher Response

I agree that the individual summaries are a good practice as they are produced for various public entities. However, not all entities produce such summaries and it is not compiled into a consolidated document to be presented to the public. They may suffice as parts of a Citizen's Budget, but is not entirely a Citizen's Budget.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

Not Produced

Comment:

IYR are not produced

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:
None of the above

Source:
Not Produced

Comment:
IYR are not produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:
d. No, the In-Year Reports do not present actual expenditures by program.

Source:
Not Produced

Comment:
IYR are not produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the

previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

Not Produced

Comment:

IYR are not produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:

Not Produced

Comment:

IYR are not produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

Not Produced

Comment:

IYR are not produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

Not Produced

Comment:

IYR are not produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the

country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Not Produced

Comment:

IYR are not produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

Not Produced

Comment:
IYR are not produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: To be discussed. Although there is available a document called the "2019 Mid-Year Budget Review", uploaded on May 3rd, 2019 <https://www.finance.gov.tt/2019-mid-year-budget-review/> It is just a note stating that the Mid-Year Review for fiscal year 2019 will be presented in the House of Representatives by the Honourable Colm Imbert, Minister of Finance, on Monday 13th May, 2019. No further information is provided in the website (as of July 2019).

Government Reviewer

Opinion:

Researcher Response

Cut off dates for Budget Documents to be referred to was December 2019, however, the Mid Year Review as produced in 2018 also did not meet the criteria outlined as a MYR according to the Guidelines.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Not Produced

Comment:

While a document called the mid year review is produced, it does not meet the reporting criteria according to the OBS methodology.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c"

if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

Not Produced

Comment:

There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of expenditures from the previous year with realized outcomes

Peer Reviewer

Opinion: Agree

Comments: I agree. However, it must be considered that in the documents "Draft Estimate of Expenditure 2019" and the "Draft Estimate of Recurrent Expenditure 2019", fiscal information for the period 2017-2019 is presented providing data for: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Source:

Not Produced

Comment:

There is no year-end report.

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
None of the above

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:
d. No, the Year-End Report does not present expenditure estimates by program.

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

Not Produced

Comment:

There is no year-end report.

Peer Reviewer

Opinion: Agree

Comments: Correct. However, in the document "Draft Estimate of Revenue 2019" there is information on revenues for the period 2017-2019 presenting data for: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

Not Produced

Comment:

There is no year-end report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer
Opinion: Agree

Comments: Correct. In any case, in the document "Draft Estimate of Revenue 2019" information is provided for the period 2017-2019 according to this structure: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer
Opinion:

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:
Information beyond the core elements:

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer

Opinion: Agree

Comments: Correct. In any case, in the document "Draft Estimate of Revenue 2019" information is provided on borrowing for the period 2017-2019 according to this structure: 2017 (actual) / 2018 (estimate) / 2018 (revised estimate) / 2019 (estimate)

Government Reviewer

Opinion:

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the

original forecast and the outcome for the year presented in the Year-End Report:

Answer:
None of the above

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:
Not Produced

Comment:
There is no year-end report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Not produced

Comment:

There is no year-end report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

Not Produced

Comment:

There is no year-end report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Not Produced

Comment:

There is no year-end report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

Not Produced

Comment:

There is no year-end report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017)

30TH APRIL, 2018

<http://138.128.179.50/sites/default/file/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>
page 3

Exchequer and Audit Act

http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/69.01.pdf. pages 59-67

Comment:

The Public Accounts of Trinidad and Tobago for the financial year ended 30th September, 2017 as defined by section 24 of the Exchequer and Audit Act, Chapter 69:01 (the Act) have been audited. These Accounts comprise:

- i) Statements of the Treasury showing the financial position of the country as at 30th September, 2017 as set out at Appendix 1 of this Report;
- ii) Appropriation Accounts of individual Accounting Officers for the year ended 30th September, 2017;
- iii) Statements of Receipts and Disbursements of individual Receivers of Revenue for the year ended 30th September, 2017, and
- iv) Financial Statements of individual Administering Officers of Funds for the year ended 30th September, 2017.

Peer Reviewer

Opinion: Agree

Comments: Correct. However, the address is incorrect. The audit files for 2017 and other years are available at;

<http://138.128.179.50/category/annual-reports> http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/69.01.pdf (Part II and Part V) Note: the audit files for Financial Year 2018 are already available (as of July 2019)

Government Reviewer

Opinion:

Researcher Response

<http://138.128.179.50/category/annual-reports> http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/69.01.pdf

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Source:

The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017)

30TH APRIL, 2018

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

pages 147 and 25

Comment:

For the financial year 2017, audit examinations were conducted at various Ministries and Departments of Government. The audit process entailed a review of the internal control system applicable to the Public Accounts (including, in certain instances, the internal audit function) and examination of subsidiary books and records in order to verify the correctness of amounts shown in the financial statements submitted by Ministries/Departments as well as to determine compliance with legislation and/or financial directives in accordance with section 9 (2) of the Act which states:

"The Auditor General shall satisfy himself that -

- (a) all reasonable precautions have been taken to safeguard the collection of public moneys and that the laws, directions and instructions relating thereto have been duly observed;
- (b) all issues and payments were made in accordance with proper authority and that all payments were properly chargeable and are supported by sufficient vouchers or proof of payment;
- (c) all money expended has been applied to the purpose or purposes for which the same was granted by Parliament and that such expenditure conforms to the authority which governs it and has been incurred with due regard to the avoidance of waste and extravagance;
- (d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of stores and other State property."

It is difficult to ascertain what percentage of expenditures are however audited as this is based on Ministerial compliance and resource restrictions in the office of the Auditor General (human resources)

Page 25 states that: It should be noted that 181 financial statements relating to City, Borough and Municipal Corporations and Regional Health Authorities and one relating to the Tobago House of Assembly have not been submitted to the Auditor General's Department.

Peer Reviewer

Opinion: Agree

Comments: Correct. In page 19 it is stated that: "Documents not Produced 1.49 As described in more detail in the ensuing chapters, there were numerous instances where documents requested for audit purposes were not produced. This represents a serious breach both of the Auditor General's Constitutional and legal right of access to all documents relating to the Public Accounts and of financial and accountability requirements. Financial Instruction 43 states, "All vouchers, paid cheques and other relevant documents shall on request for Audit examination be made available to the Auditor General or his nominee." For example, in page 34 regarding the audit of Head of Expenditure 03 Judiciary, it is stated that: "03 - JUDICIARY Expenditure Control Total Outstanding Commitments of \$5,427,231.50 as reported in the Appropriation Account differed from the audited total of \$6,509,747.02 by \$1,082,515.52. Thirty-two contracts totalling \$53,142,787.45 as reported in the Appropriation Account differed from the figure of \$54,150,513.70 as seen in the Contract Register by \$1,007,726.25. The amount paid to date as stated in the Appropriation Account of \$36,575,465.18 differed from the figure in the Contract Register of \$38,171,537.14 by \$1,596,071.96. The amount stated as contract balance in the Appropriation Account of \$17,158,098.92 differed from the figure in the Contract Register of \$15,487,362.36 by \$1,670,736.56. Rent/Lease - Office Accommodation and Storage There were no Cabinet approvals for 21 properties at a total annual cost of \$16,974,807.08. Rental of Unoccupied Property Rental payments totalling \$3,135,484.00 were paid for one unoccupied property for the period 19th August, 2016 to 6th March, 2018. The building was occupied with effect from 7th March, 2018. Other Contracted Services Contract agreements between the Judiciary and twelve contractors for projects totalling \$1,188,218.41 were not produced for audit."

Government Reviewer

Opinion:

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this

question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017)

30TH APRIL, 2018

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

page 59

Exchequer and Audit Act: http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/69.01.pdf

Comment:

Funds were established under section 43 of the Exchequer and Audit Act, Chapter 69:01 (the Act) and/or other legislative authority. Administering Officers are appointed by the Minister of Finance to administer all monies disbursed from the following Funds: Unemployment Fund, Infrastructure Development Fund, NUGFW Training Fund, Government Assistance for Tuition Expenses (GATE) Fund, Green Fund, CARICOM Trade Support Fund, CARICOM Petroleum Fund, National Wastewater Revolving Fund of Trinidad and Tobago.

See pages 59-67.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Comments: I partially disagree with the Researcher (to be discussed) On one side it is true that all the extra-budgetary funds have been audited as mentioned in page 59: Unemployment Fund Infrastructure Development Fund NUGFW Training Fund Government Assistance for Tuition Expenses (GATE) Fund Green Fund CARICOM Trade Support Fund CARICOM Petroleum Fund National Wastewater Revolving Fund of Trinidad and Tobago However, not all the funds are accounted for as stated in page 61: "Financial Statements of the IDF were not received from the Office of the Prime Minister for amounts paid from the Fund totalling \$20,272,997.58."

Government Reviewer

Opinion:

Researcher Response

Response modified as per the PR comment and citation that there were some funds that were not audited.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 (1ST OCTOBER, 2016 to 30TH SEPTEMBER, 2017)

30TH APRIL, 2018

<http://138.128.179.50/sites/default/files/Auditor%20Generals%20Report%20on%20the%20Public%20Accounts%202017.pdf>

pages 3-5

Comment:

The AG report begins with an "Auditor's report" which presents a summary of the following: Report on the Financial Statements, including the Responsibility of the Treasury, Accounting Officers, Receivers of Revenue and Administering Officers, Auditor's Responsibility, Appropriation Accounts, Statement of Receipts and Disbursements, Accounts of Administering Officers; Opinion of the Auditor General; Report on Legal and Regulatory Requirements; Emphasis of matter and Submission of Report

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Not applicable

Comment:

The Executive does not make available to the public a report on what steps it has taken to address audit recommendations. In some instances, reports are made by the Public Accounts Committee of the Legislature on their discussions concerning the Audit Report or sections of the Audit Report. According to the Standing Orders on the House of Representatives: Public Accounts Committee 72. (1) The Public Accounts Committee shall have the duty of examining, considering and reporting on- (a) the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; (b) such other accounts as may be referred to the Committee by the House or under anylaw; and (c) the report of the Auditor General on any Such accounts. (2) The Public Accounts Committee shall consist Public Accounts Committee 72.(1) The Public Accounts Committee shall have the duty of examining, considering and reporting on- (a) the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; (b) such other accounts as may be referred to the Committee by the House or under any law; and (c) the report of the Auditor General on any Such accounts. (2) The Public Accounts Committee shall consist of not less than six, and not more than ten, members inclusive of the member who is Chairman thereof

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit

results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

TWENTIETH REPORT OF THE THIRD SESSION OF THE 11TH PARLIAMENT

Inquiry Examination of the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2017.

<http://www.ttparliament.org/reports/p11-s4-J-20190212-PAC-R20-AUDGEN.pdf>

page 12

Constitution:

<http://laws.gov.tt/pdf/Constitution.pdf>

Comment:

Trinidad and Tobago parliament's Public Accounts Committee are expounded in Section 119 [4] of the Constitution of the Republic and reports of the government expenditure and administration. The Public Accounts (Enterprises) Committee (P.A.(E).C) established under Section 119(5) of the Constitution of the Republic of Trinidad and Tobago is mandated to consider and report to the House of Representatives accordingly on: "119 (8)(a) the audited accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by or on behalf of the state; and (b) the Auditor General's Report on any such accounts, balance sheets and other financial statements." The PAC committee also hosts Public Hearing sessions that are aired on Youtube channels on various issues arising from the AG report.

Peer Reviewer

Opinion: Agree

Comments: Correct. In page 20 of the Inquiry Examination of the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2017, there is a section on "Issues, Observations and Recommendations".

Government Reviewer

Opinion:

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the

answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

https://www.trinidadexpress.com/news/local/the-economic-development-advisory-board-has-been-dissolved/article_61766a8e-437f-11e8-9f76-8b514e9e936d.html

Comment:

There is no IFI. While an Economic Advisory Board was established, it still was not considered an IFI and has also been dissolved.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: I partially disagree with the Reseacher (to be discussed). Although the Economic Development Advisory Board was effectively dissolved, it must be duly noted that there is apparently the equivalent of a Congressional Budget Office. The T&T Parliament conducts its own budgetary review and analysis for each Head of Expenditure through the Financial Scrutiny Unit, Parliament of the Republic of Trinidad and Tobago:

<http://www.ttparliament.org/publications.php?mid=92> As of July 2019, there have been released executive summaries for most of the heads of expenditures (ministries, boards, etc.) with analysis on expenditures, divisions and projects for the 2018-2019 fiscal year.

Government Reviewer

Opinion:

Researcher Response

While again, a good practice to have the various "Heads" or Ministries provide summaries of their activities, their self reporting to the Financial Scrutiny Unit does not mean that the unit conducts its own budget analyses for the budget formulation and/or approval process and therefore suggests also that the Unit is not "independent" as these are productions from the Parliament/Government themselves.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

https://www.trinidadexpress.com/news/local/the-economic-development-advisory-board-has-been-dissolved/article_61766a8e-437f-11e8-9f76-8b514e9e936d.html

Comment:

There is no IFI. While an Economic Advisory Board was established, it still was not considered an IFI and has also been dissolved.

Peer Reviewer

Opinion: Agree

Comments: I agree partially (to be discussed). Although there is a sort of Congressional Budget Office conducting analysis on the budget for 2018-2019 (The Financial Scrutiny Unit), apparently it doesn't release any macroeconomic or financial forecast.
<http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

https://www.trinidadexpress.com/news/local/the-economic-development-advisory-board-has-been-dissolved/article_61766a8e-437f-11e8-9f76-8b514e9e936d.html

Comment:

There is no IFI. While an Economic Development Advisory Board was established, it still was not considered an IFI and has also been dissolved.

Peer Reviewer

Opinion: Agree

Comments: I agree partially (to be discussed). Although there is a sort of Congressional Budget Office conducting analysis on the budget for 2018-2019 (The Financial Scrutiny Unit); apparently it doesn't release any costing of new policy proposals. <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

https://www.trinidadexpress.com/news/local/the-economic-development-advisory-board-has-been-dissolved/article_61766a8e-437f-11e8-9f76-8b514e9e936d.html

Comment:

There is no IFI. While an Economic Development Advisory Board was established, it still was not considered an IFI and has also been dissolved.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Although there is a sort of Congressional Budget Office conducting analysis on the budget for 2018-2019 (The Financial Scrutiny Unit); I am not aware if the staff attends hearings of any congressional committee. <http://www.ttparliament.org/publications.php?mid=92>

Government Reviewer

Opinion:

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Comptroller of Accounts, Ministry of Finance, Accounting Manual (<http://www.auditorgeneral.gov.tt/sites/default/files/Accounting%20Manual%20Comptroller%20of%20Accounts.pdf>) page 1 Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (<http://www.ttparliament.org/documents/1094.pdf>) Pages 45-50

Comment:

According to the Accounting Manual: "On receipt of the Draft Estimates of Revenue and Expenditure, the Budget Division of the Ministry of Finance examines, analyses and holds discussions with Ministries, Departments and other Agencies for justification of expenditure. Adjustments are made where necessary. This examination and consultation process is done from May to the middle of September. The Minister of Finance seeks Cabinet's approval for specific measures after which the Budget is presented in Parliament. There is no formal pre-budget policy debate but the process does involve some degree of consideration whereby various Ministries and Departments and Officials of the Ministry of Finance have consultations. Only when the budget is approved by the Cabinet then the date of its presentation is announced in the House of Representatives. Following the presentation of the Appropriation Bill, a motion for a second reading of the Appropriation Bill is a signal for the Minister of Finance to

make his annual budget speech which, upon completion the date of the debate on the second reading is named which is no less than 2 clear days after the Budget Speech. Formal debate only takes place at this point, after which the Bill is also referred to the Finance Committee.

Peer Reviewer

Opinion: Agree

Comments: Correct. The Comptroller of Accounts, Ministry of Finance, Accounting Manual in page 5 presents a flowchart of the budgetary process. The formal parliamentary involvement in the budgetary process begins only with the presentation by the Ministry of Finance of the budget.

Government Reviewer

Opinion:

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

d. The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.

Source:

Constitution of the Republic Of Trinidad and Tobago Chapter 8, Section 113 (1) and (2)
<http://laws.gov.tt/pdf/Constitution.pdf>

Budget Statement 2019 "Turnaround" Presented by: The Honourable Colm Imbert, Minister of Finance October 1st 2018
Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/BUDGET-STATEMENT-2019-FINAL-WEB.pdf>
(<https://www.finance.gov.tt/wp-content/uploads/2018/11/Finance-News-October-2018.pdf>).

The Appropriation (Financial year 2019) Bill, 2018

<http://www.ttparliament.org/publications.php?mid=28&id=802>
<http://www.ttparliament.org/legislations/b2018h18g.pdf>

Comment:

Chapter 8, Section 113 (1) and (2) of the Constitution states: (1) "The Minister responsible for finance causes 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." Upon approval by the Cabinet, the Minister of Finance announces in the House of Representatives, the date of the "Budget Day", i.e the date on which the Budget Speech will be delivered by him. The practice has been that the Budget Speech which is the full legislature's and public's first hearing of the budget proposal usually takes place very close to or even on the closure of the fiscal year, and at times shortly after the close of the fiscal year. The legislature received the budget proposal on October 1st 2018. Trinidad and Tobago's Fiscal/Budget year begins October 1st and ends the 30th September.

Peer Reviewer

Opinion: Agree

Comments: Correct. All the process for the budget 2018-2019 is detailed at: <http://www.ttparliament.org/publications.php?mid=28&id=802> it is stated that the Appropriation Bill was introduced on 1 October 2018

Government Reviewer

Opinion:

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

c. The legislature approves the budget less than one month after the start of the budget year.

Source:

Standing Order of the House of Representatives
(<http://www.tparliament.org/documents/1094.pdf>) Section 63-65 Pages 45-47

<http://www.news.gov.tt/content/process-appropriation-act-2019#.XHxIRcBKjIU>

Comment:

In Trinidad and Tobago a budget must be presented within one month of the opening of the fiscal year (Article 113.(1) of the Constitution - <http://laws.gov.tt/pdf/Constitution.pdf>), though the government may, in practice, choose to present it earlier than this and normally the budget is presented a few weeks before the end of the fiscal year. Sections 63-66 of the Standing Orders of House of Representatives also outline the stipulations for the scheduling of presenting and approving the appropriation bill, 48. (1) Subject to the Provisions of this Standing Order, the Member in charge of the Bill may, at the conclusion of the Proceedings on any stage of the Bill, either name a day to be appointed for the next stage of the Bill or move that the next stage be taken forthwith. (2) An interval of not less than five days must elapse between the first and second reading of a Bill, unless the House, on motion made and question put, agree to proceed with the Bill at an earlier date or forthwith. (3) Subject to paragraph 2 of this Order, no Bill shall be read a second time until it has been printed and circulated to Members. The debate is first initiated in the House of Representatives as it is where money bills are introduced; when debate has been completed, the Appropriation Bill and the Estimates are considered in Finance Committee. Standing Order (65)1 of the House of Representatives allows a maximum of seven days for debate on the Appropriation Bill plus any days conserved from the debate on the second reading (in practice this time period is rarely utilized). The Budget debate may take place after the beginning of the Budget year October 1st as is currently taking place. Standing Order 65 (1) of the House Of Representatives allows a maximum of 7 days for debate on the Appropriate Bill in the Finance Committee.

Peer Reviewer

Opinion: Agree

Comments: Correct. The whole approval process for the Appropriation Bill 2018-2019 went from 1 October (formally introduced) to 22 October (third reading and passage by the senate).

Government Reviewer

Opinion:

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the

nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Section 112 (2) Standing Orders of the House of Representatives (<http://www.ttparliament.org/documents/1094.pdf>) Page 47 Section 66, page 48-49 Section 67 and page 50, Sections 68-70.

<http://www.looptt.com/content/imbirt-budget-needed-be-passed-pay-salaries-help-flood-victims>
<http://www.news.gov.tt/content/process-appropriation-act-2019#.XLXlrNgpDct>

Comment:

The Appropriation Bill has to be passed by a simple majority in both houses. There is also accommodations made in the Standing Orders of the HORs which permits amendments to the Bill. A review is taken within a six month period to ascertain whether supplementation and/or variations of fund appropriated by Parliament is required or if there is a need to limit or suspend expenditure. If it is determined as necessary, then a Supplementary Finance Bill is introduced in Parliament and the approval process is repeated. While this exists in law, the parliament of Trinidad and Tobago is not considered a powerful player in the budget process; because of built in majority in the Parliament, budgets are rarely altered. Given urgency in the matter of payments, as in the 2018/2019 fiscal year, there were justifications for the passage without necessary executive authority or support. The details are described in the media links included explaining why the practice varied from the law.

Peer Reviewer

Opinion: Agree

Comments: Correct. More on the sense of urgency to pass the 2019 Budget: <http://www.news.gov.tt/content/process-appropriation-act-2019#.XUNJYehKjIV>

Government Reviewer

Opinion:

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

<http://www.news.gov.tt/content/process-appropriation-act-2019#.XHxlRcBKjIU>

Comment:

According to the website citation:

"Only upon conclusion of the above administrative process, can the Minister of Finance sign the General Warrant authorizing the Comptroller of Accounts to issue monies from the Consolidated Fund to meet government's expenditure for the Financial Year 2019. The Parliamentary Opposition is very aware of the requirements of the annual budgetary exercise and understands fully that had the Budget debate not been completed in both Houses of Parliament there would be no appropriation for Fiscal 2019, which began on October 1st, 2018.

In short, a delay in the completion of the budget debate in the Senate would have made it very difficult for the Government to pay salaries for public servants and workers in statutory authorities, such as the RHAs, cover its debt and provide essential services, provide wages for flood relief workers, the defence force and the protective services who have gone above and beyond the call of duty over the last several days, or provide emergency grants and supplies for those affected by flooding. For this reason, the 2019 Budget had to be debated and passed in the Senate as a matter of urgency."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Standing Orders of the House of Representatives
(<http://www.ttparliament.org/documents/1094.pdf>) Pages 45-50

HOUSE OF REPRESENTATIVES

Friday, October 12, 2018 APPROPRIATION (FINANCIAL YEAR 2019) BILL, 2018

Appropriation (Financial Year – 2019) Bill, 2018 2018.10.12

Standing Finance Committee

<http://www.ttparliament.org/legislations/hh20181012SFC.pdf>

Comment:

64. (1) There shall be a Committee of the whole House, to be called the Finance Committee. The deliberations of Finance Committee shall not take place in public. (2) The Finance Committee shall consider and on all proposals for the expenditure from public revenue or other funds which are not included in the Annual Estimates, including proposals for supplementary and unforeseen expenditure.

A standing finance committee discuss the EBP but apart from the hansard, there were no published findings or recommendations

Peer Reviewer
Opinion: Agree

Comments: Correct. However, it must be noted that the transcripts of meetings staged by the Standing Financial Committee during the budgetary process for 2018-2019 are available at: <http://www.ttparliament.org/publications.php?mid=28&id=802>

Government Reviewer
Opinion:

Researcher Response
While "transcripts" were produced, there was no report.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Standing Orders of the House of Representatives
(<http://www.ttparliament.org/documents/1094.pdf>)
Page 51

<http://laws.gov.tt/pdf/Constitution.pdf>

<http://www.ttparliament.org/legislations/hh20181012SFC.pdf>

Comment:

Constitution 119(8): "The Public Accounts (Enterprises) Committee shall consider and report to the House of Representatives on the audited accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by or on behalf of the State."

Clause 119 of the Constitution states:

"There shall be a Public Accounts Committee which shall consist of not less than six nor more than ten members. The Chairman of the Public Accounts Committee shall be a member of the Opposition in the House, if any, and if willing to act. The Chairman and other members may comprise an equal number of members of the House of Representatives and the Senate as the House of Representatives may determine. Where the members of the Opposition in the House of Representatives are unwilling to act as Chairman of the Public Accounts Committee, a member of the Opposition in the Senate shall be appointed and where the members of the Opposition in the Senate are unwilling so to act, one of the Senators appointed by the President under section 40(2)(c) shall be appointed Chairman. The Public Accounts Committee shall consider and report to the House of Representatives on— appropriation accounts of moneys expended out of sums granted by Parliament to meet the public expenditure of Trinidad and Tobago; such other accounts as may be referred to the Committee by the House of Representatives or as are authorised or required to be considered by the committee under any other enactment; and the report of the Auditor General on any such accounts."

Standing Order 72 of the House of Representatives states:

"The Public Accounts Committee shall have the duty of examining, considering and reporting on— the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; such other accounts as may be referred to the Committee by the House or under any law; and the report of the Auditor General on any Such accounts. The Public Accounts Committee shall consist of not less than six, and not more than ten, members inclusive of the member who is Chairman thereof."

While such provisions are made, in practice this may not always take place. In the last approval process, it did take place.

Peer Reviewer

Opinion:

Comments: Correct. The analysis and discussion of the budget is usually centralized by The Standing Finance Committee of the whole House.
<http://www.ttparliament.org/publications.php?mid=28&id=802>

Government Reviewer

Opinion:

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

http://www.tparliament.org/committee_business.php?mid=17&id=169&pid=25

REPORT OF THE STANDING FINANCE COMMITTEE OF THE HOUSE OF REPRESENTATIVES on the Consideration of Proposals for the Supplementation and Variation of Appropriation for the fiscal year 2018 THIRD SESSION OF THE ELEVENTH PARLIAMENT (2017/2018)
<http://www.tparliament.org/reports/p11-s3-H-20180510-SFC-R1.pdf>

Comment:

The document was laid on May 18th 2018 but only considered supplementation of the appropriation and NOT in-year implementation.

Peer Reviewer

Opinion: Agree

Comments: Correct. The Standing Financial Committee supported supplementation and variation proposals on the budget for fiscal year 2018.

Government Reviewer

Opinion:

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

REPORT OF THE STANDING FINANCE COMMITTEE OF THE HOUSE OF REPRESENTATIVES on the Consideration of Proposals for the Supplementation and Variation of Appropriation for the fiscal year 2018THIRD SESSION OF THE ELEVENTH PARLIAMENT (2017/2018)
<http://www.ttparliament.org/reports/p11-s3-H-20180510-SFC-R1.pdf>
Pages 4-5, Appendix I, page 86.

Comment:

The Standing Finance Committee is established by House of Representatives Standing Order 82(1) of the House of Representatives Standing Orders. It is the duty of the Committee to consider the Estimates and the Appropriation Bill. The Committee is also empowered by House of Representatives Standing Order 87(1) to consider and report on all proposals for expenditure which are not included in the Annual Estimates including proposals for supplementary and unforeseen expenditure.

Peer Reviewer

Opinion: Agree

Comments: Correct. In page 5 it says: "The Standing Finance Committee considered and approved the supplementation to the Appropriation for fiscal year 2018 in the sum of Two Hundred and Thirteen Million Dollars (\$213,000,000)."

Government Reviewer

Opinion:

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

http://www.news.gov.tt/content/drawdown-heritage-and-stabilisation-fund#.XLYA_9gpDcs

Heritage and Stabilization Fund

Quarterly Investment Report.

Produced by the Central Bank of Trinidad and Tobago

<https://www.finance.gov.tt/wp-content/uploads/2019/01/HSF-Quarterly-Report-July-September-2018.pdf>

Comment:

HSF which was established by Act No. 6 of 2007 and provides that the savings and investments from surplus petroleum revenues be used where necessary to:

- a. cushion the impact on or sustain public expenditure capacity during periods of revenue downturn whether caused by a fall in prices of crude oil or natural gas;
- b. generate an alternate stream of income so as to support public expenditure capacity as a result of revenue downturn caused by the depletion of non-renewable petroleum resources; and
- c. provide a heritage for future generations, of citizens of Trinidad and Tobago, from savings and investment income derived from the excess petroleum revenues.

As the country continues to experience severe revenue shortfalls as a result of depressed petroleum prices, the HSF will be carefully used by the Government to ensure the country's financial stability.

Both drawdowns from the HSF were done in accordance with the HSF legislation, in particular, Section 15 of the HSF Act which states:

"(1) Subject to subsections (2) and (3), where the petroleum revenues collected in any financial year fall below the estimated petroleum revenues for that financial year by at least ten per cent, withdrawals may be made from the Fund as follows, whichever is the lesser amount:

- (a) either sixty percent of the amount of the shortfall of petroleum revenues for that year; or
- (b) twenty-five percent of the balance standing to the credit of the Fund at the beginning of that year.

(2) Notwithstanding subsection (1), no withdrawal may be made from the Fund in any financial year, where the balance standing to the credit of the Fund would fall below one billion dollars in the currency of the United States of America, if such withdrawal were to be made.

The terms of withdrawals are outlined above but it does not specify whether approval is required. The first media link citation suggests that withdrawals have been made without approval and the Act suggests that such approval is not mandated as long as the terms are met.

Peer Reviewer

Opinion: Agree

Comments: Correct. The Heritage and Stabilization Fund Act is available at: <http://www.ttparliament.org/legislations/a2007-06.pdf>

Government Reviewer

Opinion:

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Source:

THE FINANCE (VARIATION OF APPROPRIATION) (FINANCIAL YEAR 2017) BILL, 2017
<http://www.ttparliament.org/legislations/b2017h16g.pdf>

The Finance (Variation of Appropriation) (Financial Year 2018) Bill, 2019
<http://www.ttparliament.org/legislations/b2019h02.pdf>

Comment:

The first source is described as "The Bill seeks to vary the appropriation of the sum the issue of which was authorised by the Appropriation (Financial Year 2017) Act, 2016 (Act No. 9 of 2016) and to authorise the utilisation of any sums accruing from a reduction in expenditure under certain Heads of Expenditure for the purpose of meeting liability incurred through the increase in expenditure under other Heads."

The second source is described as an Act to vary the appropriation of the sum the issue of which was authorised by the Appropriation (Financial Year 2018) Act, 2017 and varied by the Finance (Supplementation and Variation of Appropriation) (Financial Year 2018) Act, 2018. It was introduced on the 18th January 2019, and assented to on the 25th January 2019. In the past however, adjustments had been made prior to seeking approval.

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

http://www.ttparliament.org/committee_business.php?mid=2

<http://www.ttparliament.org/reports/p11-s4-J-20190212-PAC-R20-AUDGEN.pdf>

Comment:

The Audit Report was produced on the 18th May 2018, and the Public Accounts Committee met on the 13th June 2018.

Peer Reviewer

Opinion: Agree

Comments: Correct. The Public Account Committee is a joint parliamentary entity (senate and house of representatives)

Government Reviewer

Opinion:

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

The Constitution of the Republic of Trinidad and Tobago Sections 116 and 117; and The Exchequer and Audit Act, Chapter 69:01
<http://laws.gov.tt/pdf/Constitution.pdf>

The Exchequer and Audit Act

<http://www.auditorgeneral.gov.tt/sites/default/files/69.01.pdf>, and cite Clause 39

Comment:

The Auditor General is appointed by the President of the Republic of Trinidad and Tobago after consultation with the Prime Minister and the leader of the Opposition and may hold office up to 65 years and may be removed from office only on certain grounds and after a prescribed procedure. Those provisions are entrenched in the Constitution of the Republic of Trinidad and Tobago. The AG in office shall be at the age of 65 and she may not be removed from office except where a Tribunal appointed by the President specifically recommends in the instance that she is found unfit to carry out her responsibilities (restricted to reasons of incompetence, poor health or criminal conduct)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she

is removed.

Source:

The Constitution of the Republic of Trinidad and Tobago Sections 116 and 117; and The Exchequer and Audit Act, Chapter 69:01

Comment:

The Auditor General is appointed by the President of the Republic of Trinidad and Tobago after consultation with the Prime Minister and the leader of the Opposition and may hold office up to 65 years and may be removed from office only on certain grounds and after a prescribed procedure. Those provisions are entrenched in the Constitution of the Republic of Trinidad and Tobago. The AG in office shall be at the age of 65 and she may not be removed from office except where a Tribunal appointed by the President specifically recommends in the instance that she is found unfit to carry out her responsibilities (restricted to reasons of incompetence, poor health or criminal conduct).

Peer Reviewer

Opinion: Agree

Comments: Correct. (to be reviewed)

Government Reviewer

Opinion:

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

The Constitution of the Republic of Trinidad and Tobago

https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/1.01.pdf

Draft Estimates of Revenue 2019

Available on the Internet 01 October 2018

<https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

page 64

Comment:

The Auditor General's Department is not a part of the Ministry of Finance. Under section 116(6) of the Constitution of the Republic of Trinidad and Tobago, the Office of the Auditor General is an independent office, not subject to the direction or control of any other person or authority. The AG is appointed by the President after consultation with the Prime Minister and the Leader of the Opposition. Her tenure in office shall be at the age of 65 and she may not be removed from office except where a Tribunal appointed by the President specifically recommends in the instance that she is found unfit to carry out her responsibilities (restricted to reasons of incompetence, poor health or criminal conduct). The salary of the AG is charged directly to the Consolidated Fund. The salary of the AG may be considered statutory obligation and direct charges such that it is not subject to any discretionary adjustments of the appropriation process (Sookram and Watson 2012). The Auditor General is recorded as a "Receiver of Revenue".

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Section 25(4) of the Exchequer and Audit Act, Chapter 69:01 (<http://www.auditorgeneral.gov.tt/sites/default/files/69.01.pdf>)

Comment:

Section 25(4): "The Auditor General may at any time if it appears to him desirable, transmit a special report to the Minister for presentation in like manner to Parliament. Such special report may be made on any matter incidental to his powers and duties under this Act."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

<http://www.auditorgeneral.gov.tt/content/review>

Comment:

"The audit work is subjected to several levels of review in order to ensure a high quality of output. 1.The team leader reviews and directs the work of the team members while in the field and produces a summary report called the "Examiner's Report." 2.Another review is conducted by a senior Officer and review notes and a draft Audit Report are produced. 3.A final review is done at the level of Assistant Auditor General who may amend the draft Audit Report as necessary. A recommendation is made to the Auditor General. 4.The Auditor General examines their commendations in the context of the findings and decides on the form of the Report." In addition, Under Section 41 of the Exchequer and Audit Act,the Treasury (Minister of Finance), audits the accounts and financial statements of the Auditor General's Department.

Peer Reviewer

Opinion: Agree

Comments: Correct.

Government Reviewer

Opinion:

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

<http://www.ttparliament.org/reports/p11-s4-J-20190212-PAC-R20-AUDGEN.pdf>
page 11

Comment:

According to the course: "Following the submission of the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 to the Parliament, the Committee agreed to invite the Auditor General's Department to a public hearing to discuss the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2017 and postpone the examination [of certain entities]. This public hearing was held on June 13,2018.

Peer Reviewer

Opinion: Agree

Comments: Correct. As mentioned by the Researcher, regarding the Public Accounts Committee; the report states that the Auditor General attended one hearing on June 2018.

Government Reviewer

Opinion:

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

National Tripartite Advisory Council (NTAC)
<https://www.molsed.gov.tt/index.php/key-relationships/tripartism>

Comment:

The budgetary process is described as ostensibly "a consultative one" in which the various interest groups have an opportunity to submit proposals. This ad hoc process is more a requirement by custom rather than law. Meetings and submitted budget proposals by such interest groups take place behind "closed doors" such as Business Associations and the National Tripartite Advisory Council. Informal "Cottage meetings" also takes place at the community levels but without formal reporting of outcomes or decisions, transcriptions of such meetings are not available although they may involve members of the Executive.

There are no evidence of such inputs or outcomes of these meetings as they tend to take place behind "closed doors".

Peer Reviewer

Opinion: Agree

Comments: Correct. Apparently there are not open mechanism for public consultation regarding the public budget process. From:

<http://www.ttconnect.gov.tt> "Preparation of the national budget involves a careful process of analysis and consultation, both inside and outside government. The Minister of Finance and the Budget Division of the Ministry of Finance hold a series of consultations with Ministers, civil servants, staff of the various government ministries and agencies, business and trade associations, non-governmental organisations, community groups, youth groups and professional bodies. The results of these consultations, combined with analysis and estimates of government revenue, allow the government to determine spending priorities for the following year. After the budget is presented in Parliament, it is debated in both the upper and lower houses and then voted on. Once the budget is passed, it is implemented by the various government ministries and agencies." The address of the National Tripartite Advisory Council is: <https://www.molsed.gov.tt/key-relationships/tripartism> he Terms of Reference of the National Tripartite Advisory Council are: To advise the Government on: Effective implementation of Government Policy. Identification and review of Sustainable National

Development Goals. Development of a culture of Innovation, Invention and use of Initiative. Enhancing the level of productivity in all sectors of national endeavour. Development of a national campaign on productivity and proper work ethics. Creation of additional job opportunities. Maximization of the use of Science and Technology. Focusing attention on the needs of the poor, the socially displaced and the most vulnerable in our society The maintenance of industrial peace and harmony nation-wide. Members of the National Tripartite Advisory Council comprise the following: GOVERNMENT: Minister of Planning and Development, Chairperson of NTAC, the Honourable Camille Robinson-Regis Minister of Finance, the Honourable Colm Imbert Minister of Labour and Small Enterprise Development, Senator the Honourable Jennifer Baptiste Primus Minister of Education, the Honourable Anthony Garcia Minister of Social Development and Family Services, the Honourable Cherrie-Ann Crichlow-Cockburn Secretary of Settlements and Labour, Tobago House of Assembly, Councillor Marslyn Melville-Jack The Chair of the Economic Development Advisory Board THE PRIVATE SECTOR: Chairperson, Employers' Consultative Association, Mr Keston Nancoo CEO, The Trinidad and Tobago Chamber of Industry and Commerce, Mr Gabriel Faria President, The Tobago Division of the Trinidad and Tobago Chamber of Industry and Commerce, Mr Demi John Cruickshank CEO, Trinidad and Tobago Manufacturers' Association, Dr. Mahindra Ramesh Ramdeen CEO, American Chamber of Trinidad and Tobago, Dr. Nirad Tewarie President and CEO, The Energy Chamber of Trinidad and Tobago, Dr. Thackway Driver LABOUR MOVEMENT: The Joint Trade Union Movement (JTUM) President Steel Workers Union of Trinidad and Tobago (SWUTT) President, Banking, Insurance and General Workers Union (BIGWU) The National Trade Union Centre (NATUC) President, Mr. James Lambert General Secretary, Mr. Michael Annette, The Federation of Independent Trade Unions (FITUN) Secretary-General, Communications Workers' Union (CWU), Mr. Joseph Remy First Vice President, Oilfield Workers Trade Union Mr Carlton Gibson

Government Reviewer

Opinion:

IBP Comment

Per the question guidelines, we are narrowing the response to evaluate the "deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget." Response C is based on IBP's understanding that NTAC discusses draft policies which may have the potential to impact budgetary outcomes. However, as participation is limited to members of NTAC, score C applies.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Equal Opportunity Act (http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/22.03.pdf)

Comment:

There is no legal requirement although an Equal Opportunity Act does exist which is: "An Act to prohibit certain kinds of discrimination, to promote equality of opportunity between persons of different status, to establish an Equal Opportunity Commission and an Equal Opportunity Tribunal and for matters connected therewith."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

N/A

Comment:

There are no formalized Citizen's Engagement in the Budget Formulation Process

Peer Reviewer

Opinion: Agree

Comments: Correct. (To be reviewed) As mentioned, there is not an open citizen's engagement mechanism in the budget formulation process. Apparently, the Government holds series of direct consultation meetings with specific public and private organizations, including "community groups", but there is not further information available: From <http://www.ttconnect.gov.tt>: "Preparation of the national budget involves a careful process of analysis and consultation, both inside and outside government. The Minister of Finance and the Budget Division of the Ministry of Finance hold a series of consultations with Ministers, civil servants, staff of the various government ministries and agencies, business and trade associations, non-governmental organisations, community groups, youth groups and professional bodies. The results of these consultations, combined with analysis and estimates of government revenue, allow the government to determine spending priorities for the following year. After the budget is presented in Parliament, it is debated in both the upper and lower houses and then voted on. Once the budget is passed, it is implemented by the various government ministries and agencies."

Government Reviewer

Opinion:

IBP Comment

For cross country consistency, IBP revised the response from D to C. In the absence of evidence to identify which topics were discussed by NTAC, option C qualifies.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to

incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

In terms of implementation, there is no specific forum for the public to engage in budget discussion. This is also not a requirement in the Constitution and is therefore done at the discretion of the Government particularly during the implementation phase as this phase is not characterized as "significantly" monitored by the public or the media unless there are controversial matters related to it such as relating to withdrawals from the Heritage and Stabilization fund. The are televised discussions of the Public Accounts Committee.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Comments: I partially disagree (to be discussed) Although, apparently there is not an open participation mechanism, the Government holds a direct consultation process with specific associations and organizations, including "community groups", but there is not further information available: From <http://www.ttconnect.gov.tt>: "Preparation of the national budget involves a careful process of analysis and consultation, both inside and outside government. The Minister of Finance and the Budget Division of the Ministry of Finance hold a series of consultations with Ministers, civil servants, staff of the various government ministries and agencies, business and trade associations, non-governmental organisations, community groups, youth groups and professional bodies. The results of these consultations, combined with analysis and estimates of government revenue, allow the government to determine spending priorities for the following year. After the budget is presented in Parliament, it is debated in both the upper and lower houses and then voted on. Once the budget is passed, it is implemented by the various government ministries and agencies."

Government Reviewer

Opinion:

Researcher Response

In many cases the public's input is gauged by representatives of Unions, NGOs, Business Communities and other organizations invited to

consultations. These consultations however, takes place behind closed doors. Hence the response of "C" suggesting that "Ad-Hoc" views are captured.

IBP Comment

IBP revised the score from C to D. The mechanism identified by peer reviewer is relevant to budget formulation phase (covered in indicator 125). There is no evidence of participation opportunities for citizens in monitoring budget implementation, qualifying for response D.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Not applicable

Comment:

No mechanism inviting vulnerable and underrepresented groups takes place

Peer Reviewer

Opinion: Agree

Comments: Correct. Apparently, there is not specific mechanism to ensure that vulnerable and underrepresented groups participate in the budgetary process. However, according to <http://www.ttconnect.gov.tt> the Government holds consultations with "non-governmental organisations, community groups, youth groups", but it has been not possible to get additional information.

Government Reviewer

Opinion:

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://gisltd.tt/products/newsgovtt>

Comment:

There are no formalized public participation mechanisms. Public engagement is limited to media dissemination and feedback of "relevant" macroeconomic issues based on specific extenuating circumstances that raise concerns within the Government and the Public.

Peer Reviewer

Opinion: Agree

Comments: I partially agree (To be discussed) According to <http://www.ttconnect.gov.tt> "Preparation of the national budget involves a careful process of analysis and consultation, both inside and outside government. The Minister of Finance and the Budget Division of the Ministry of Finance hold a series of consultations with Ministers, civil servants, staff of the various government ministries and agencies, business and trade associations, non-governmental organisations, community groups, youth groups and professional bodies. The results of these consultations, combined with analysis and estimates of government revenue, allow the government to determine spending priorities for the following year." However, as mentioned, this consultation process is not open to all the citizens. Furthermore, it is not clear what topics are specifically addressed in the consultation process and what are the expected outcomes other than getting input to determine "spending priorities"

Government Reviewer

Opinion:

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end

dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Public Consultations on various issues (budget and non-budget) take place. These consultations are informed by Press Releases to the media. There is however, limited consultations on the budget implementation process. Such public forums usually take place shortly after the Budget Speech and are based on member of parliaments discretion. Various "cottage meetings" or "townhall meetings" also take place but these tend to be politically motivated.

This website is the Government Information Services Limited Website, which can be used as a forum for information dissemination to the public. There are news updates that may therefore include views of special interest groups etc that may be shared on this forum through the Media.

Peer Reviewer

Opinion: Agree

Comments: I agree (to be discussed) From <http://www.ttconnect.gov.tt> How can I view the National Budget Statement?: The National Budget is available to all members of the public and may be accessed by following the link below. How does the budget process work?: Preparation of the national budget involves a careful process of analysis and consultation, both inside and outside government. The Minister of Finance and the Budget Division of the Ministry of Finance hold a series of consultations with Ministers, civil servants, staff of the various government ministries and agencies, business and trade associations, non-governmental organisations, community groups, youth groups and professional bodies. The results of these consultations, combined with analysis and estimates of government revenue, allow the government to determine spending priorities for the following year. After the budget is presented in Parliament, it is debated in both the upper and lower houses and then voted on. Once the budget is passed, it is implemented by the various government ministries and agencies. Where can I find more information?: For further information, please contact: Communication Unit Ministry of Finance

Government Reviewer

Opinion:

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://www.guardian.co.tt/article-6.2.431611.9cf306a3cf>

Comment:

The only source we could find is dated.

In any case, no feedback is provided. During the budget process from proposal to implementation, members of parliament may host budget forums, cottage and townhall meetings which are not formal but discretionary. As representatives of various constituencies and members of Parliament and by extension the executive, discussions can be used to input into budget priorities but this is highly discretionary and political.

Peer Reviewer

Opinion: Agree

Comments: I agree Apparently there is not mandatory formal feedback mechanism.

Government Reviewer

Opinion:

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://www.guardian.co.tt/article-6.2.431611.9cf306a3cf>

Comment:

The only source we could find is dated.

In any case, during the budget process from proposal to implementation, members of parliament may host budget forums, cottage and town hall meetings which are not formal but discretionary. As representatives of various constituencies and members of Parliament, discussions can be used to input into budget priorities but this is highly discretionary and political.

Peer Reviewer

Opinion: Agree

Comments: I agree Apparently there is not mandatory formal mechanism to inform the public, other than ad hoc meetings.

Government Reviewer

Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

Public participation is not a requirement of the Constitution of Trinidad and Tobago, and, as such, mechanisms are not incorporated in the time table for formulating the Executive Budget Proposal. As such, there are no set guidelines in the budget timetable for such engagement. See also question GQ-3.

Peer Reviewer

Opinion: Agree

Comments: I agree Apparently there is not mandatory formal participatory-consultation mechanism and neither a specific timetable.

Government Reviewer

Opinion:

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of

"involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

While this is not a common practice, it may take place based on requests of certain interest groups. For example, the Ministry of Education may have discussions with Education boards such as PTAs etc upon request of the group. Corporate Communication Divisions for the various line ministries publish reports on their respective websites. For example, the Ministry of Education would publish brief reports under "Messages and Releases" of meetings and outcomes of meetings.

Peer Reviewer

Opinion: Agree

Comments: I agree. Also from <http://www.ttconnect.gov.tt>: "Preparation of the national budget involves a careful process of analysis and consultation, both inside and outside government. The Minister of Finance and the Budget Division of the Ministry of Finance hold a series of consultations with Ministers, civil servants, staff of the various government ministries and agencies, business and trade associations, non-governmental organisations, community groups, youth groups and professional bodies. The results of these consultations, combined with analysis and estimates of government revenue, allow the government to determine spending priorities for the following year. After the budget is presented in Parliament, it is debated in both the upper and lower houses and then voted on. Once the budget is passed, it is implemented by the various government ministries and agencies."

Government Reviewer

Opinion:

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation

mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

<https://newsday.co.tt/2018/06/25/tobago-requests-4-7b/>

Comment:

The first link shows the Pre-budget consultations held by the Tobago House of Assembly. However, there is no evidence on when and how those consultations happen.

While various public hearings are held, the nature of these hearings vary and are not always targeted towards budget discussions. Public contributions may be made through the Parliament Facebook page but it is not formalized as a deliberate solicitation of the public's input. Other meetings have been facilitated by the Opposition as indicated in the link cited (<https://newsday.co.tt/2018/09/20/unc-starts-budget-consultations/>) but without formalization.

Peer Reviewer

Opinion: Agree

Comments: I agree. Also according to http://parlamerica.org/uploads/documents/Trinidad&Tobago_Nicole_Olivierre_ENG.pdf Citizen participation in the budget is facilitated by: – Public sitting of the Standing Finance Committee to enhance transparency by allowing citizens to witness the line by line examination of the budget. – unrestricted access to budget documents – online and print – public hearings of the Financial Oversight Committees (PAAC, PAC & PA(E)C) However it is not clear if citizens participation is informative, limited to attending the meetings, or there are specific mechanism to provide input.

Government Reviewer

Opinion:

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://www.tparliament.org/publications.php?mid=28&id=802>

Comment:

The budget debate (during the approval stage) involved discussions in the Lower House (House of Representatives) and the Upper House (Senate) and within the Finance Committee. There are no limits on the topics that are discussed and may therefore include all indicated areas. The link provides a detail of the progress of the Bill until Assent. There is no mechanism for the public to contribute to the discussion.

Peer Reviewer

Opinion: Agree

Comments: I agree. Apparently, citizens are allowed to attend/watch the budget debate, on an informative and transparency basis; however there is not a clear and formal mechanism or stage for citizens to provide inputs.

Government Reviewer

Opinion:

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used*

in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

not applicable

Comment:

There are no feedback mechanisms describing how and whether public inputs were considered.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

<http://www.tparliament.org/reports/p11-s4-J-20190212-PAC-R20-AUDGEN.pdf>

Comment:

Through the Public Accounts Committee, public hearings are held to discuss various issues relating to the AG report. At times these hearings focus on previously published reports and not for the most recent budget year. In addition, these hearings while aired to the public, do not facilitate public input but rather those of invited participants.

Peer Reviewer

Opinion: Agree

Comments: Apparently Citizen participation is limited to attendance: – Public sitting of the Standing Financial Committee to enhance transparency by allowing citizens to witness the line by line examination of the budget. – Unrestricted access to budget documents – online and print – Public hearings of the Financial Oversight Committees (PAAC, PAC & PA(E)C) Spource:

http://parlAmericas.org/uploads/documents/Trinidad&Tobago_Nicole_Olivierre_ENG.pdf

Government Reviewer

Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

Constitution of the Republic of Trinidad and Tobago
<http://laws.gov.tt/pdf/Constitution.pdf>

Comment:

In accordance with the Constitution of the Republic of Trinidad and Tobago, the Auditor General reports to the Speaker of the House of Representatives, the President of the Senate, and the Minister of Finance. The Speaker is required to lay the Report in the House of Representatives and the President of the Senate is required to lay the Report in the Senate, thus making the documents public. The Public Accounts Committee addresses issues related to the reports of the Auditor General.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There is no feedback mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

There is no feedback mechanism

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: