

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

TRINIDAD AND TOBAGO

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE TRINIDAD and TOBAGO

Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire.....	5
Table 2. Key Budget Documents Used: Full Titles and Internet Links.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	9
Table 4. Distribution of the Enacted Budget and Other Reports.....	10
Section Two: The Executive’s Budget Proposal	11
Estimates for the Budget Year and Beyond.....	12
Estimates for Years Prior to the Budget Year.....	27
Comprehensiveness.....	41
The Budget Narrative & Performance Monitoring.....	50
Additional Key Information for Budget Analysis & Monitoring.....	56
Section Three: The Budget Process	63
Executive’s Formulation of the Budget.....	64
Legislative Approval of the Budget.....	70
Executive’s Implementation of the Budget.....	76
Year-end Report and the Supreme Audit Institution.....	93

Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2007-2008
Executive's Budget Proposal	2007-2008
Supporting Budget Documents	2007-2008
Citizens Budget	Not Available
Enacted Budget	2007-2008
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	2006-2007

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Budget Statement 2008, Wednesday 22 August 2007, http://www.finance.gov.tt/document_library/downloads/121/Budget%202008%20-%20FINAL%20-%20PDF.pdf
Executive’s Budget Proposal	Appropriation Bill 2008. The draft bill was posted on the parliament’s website on August 24, 2007. The website is: http://tpparliament.org/publications.php?mid=28&id=243
Budget Document One in Support of the Executive’s Budget Proposal	Vision 2020 Operational Plan 2007-2010 Available to the public but not on the internet: 20 th August, 2007. Updated to the Internet: Wednesday 12 th September, 2007 http://www.vision2020.info.tt/pdf/Vision%202020%20Operational%20Plan%202007-2010.pdf http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=350 Vision 2020 Draft National Strategic Plan 20 th August, 2007. Ministry of Finance; Ministry of Planning, Housing and the Environment. http://www.vision2020.info.tt/plans/National_Plan.pdf
Budget Document Two in Support of the Executive’s Budget Proposal	PSIP Trinidad 2008 Available to the Public but not on the Internet: 20 th August 2007 Ministry of Finance; Ministry of Planning, Housing and the Environment.

	<p>Updated and Available on the Internet: Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352</p> <p>PSIP Tobago 2008 PSIP Trinidad 2008 Available to the Public but not on the Internet: 20th August 2007 Ministry of Finance; Ministry of Planning, Housing and the Environment.</p> <p>Updated and Available on the Internet: Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352</p> <p>Social Sector Investment Program 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Supplementary PSIP 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=342</p>
Citizens Budget	Not Produced.
Enacted Budget	<p>Appropriation Act 2008, September 7, 2007, http://www.ttparliament.org/bills/acts/2007/a2007-23.pdf</p>
In-Year Reports	Not Produced
Mid-Year Review	Not Produced

Year-End Report	Not Produced
Audit Report	<p>Auditor General's Annual Report 2006-2007, http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2006_AG_REPORT.pdf</p>
Other Documents	<p>Gov't at your Service Highlights of Achievements 2002-2007, August 20, 2007, http://www.finance.gov.tt/documentlibrary/downloads/121/Government%20at%20your%Service.pdf</p>

	<p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340</p> <p>Statistical Digest http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=sd http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=msd (Monthly Version)</p> <p>Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance.</p> <p>Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance.</p> <p>Estimates of Development programs and infrastructure development for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance.</p> <p>Details of estimates of recurrent expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance.</p> <p>Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance.</p> <p>Budget presentation 2007-2008 Wednesday 22 August 2007. http://www.ttparliament.org/budget/2007/bs20070820.pdf</p>
Relevant Ministries & Departments	Trinidad and Tobago, Ministry of Finance (http://www.finance.gov.tt) Ministry of Planning, Housing and the Environment (as of November 8, 2007) formally the Ministry of Planning and Development (http://www.vision2020.info.tt) Central Bank of Trinidad and Tobago (http://www.central-bank.org.tt)

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance			No	No	No	
2. Advance notification of release is sent to users, media			Yes	No	No	
3. Released to public same day as official release to media			Yes	Yes	Yes	
4. Available on the Internet free of charge			Yes	Yes	Yes	
5. Free print copies available, limited distribution			Yes	Yes	Yes	
6. Free print copies available, mass distribution			No	No	No	
7. Readily available outside capital and/or big cities [†]			Yes	No	No	
8. Written in more than one language			No	No	No	
9. News conference is held to discuss release			Yes	No	No	

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes		Yes	Yes	Yes	
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes				Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No				No
2. Advance notification of release sent to users, media	Yes				No
3. Released to public same day as official release to media	Yes				Yes
4. Available on the Internet free of charge	Yes				Yes
5. Free print copies available, limited distribution	Yes				Yes
6. Free print copies available, mass distribution	No				No
7. Readily available outside capital/big cities ⁺	Yes				No
8. Written in more than one language	No				No
9. News conference is held to discuss release	Yes				No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal

Estimates for the Budget Year and Beyond

1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?
 - a. All expenditures are classified by administrative unit.
 - b. Expenditures are classified by administrative unit, but some small units are not shown separately.
 - c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.
 - d. No expenditures classified by administrative unit are presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: In the Draft Estimates of Revenue and Expenditure, the various Boards are allocated a number and thereupon the expenditures are classified according to Personnel Expenditures; Goods and Services; Minor Equipment purchases; and Current transfers and subsidies. Revenues are classified into Revenue and Government Loans or subventions.

a

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

Social Sector Investment Program 2008 Monday 20 August 2007
http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 131-138

Budget Presentation 2007-8 Wednesday 22 August 2007
http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=343 pages 48-49

PSIP Trinidad 2008 Wednesday 19 September 2007
http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 3-4

PSIP Tobago 2008 Wednesday 19 September 2007
http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 2-3

Details of estimates of recurrent expenditure for the financial year 2008, 20th August, 2007.
Publicly Available but not on the Internet: Ministry of Finance pages 1-353.

Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007.
Publicly Available but not on the Internet: Ministry of Finance pages 4-7.

Estimates of Expenditure for the financial year 2008, 20th August, 2007.
Publicly Available but not on the Internet: Ministry of Finance pages xxxiii-xxxiv (in abstract section)

Comment:

Functional classification can be corroborated with the relevant Ministry involved, for example, the Ministry of Health will head expenditures undertaken towards health functions.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?
- All expenditures are classified by economic classification, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification.
 - No expenditures classified by economic classification are presented.
 - Not applicable/other (please comment).

Citation:

Estimates of Expenditure for the financial year 2008,
20th August, 2007.

Publicly Available but not on the Internet: Ministry of Finance pages x-xxi (abstract section).

Details of estimates of recurrent expenditure for the financial year 2008,
20th August, 2007.

Publicly Available but not on the Internet: Ministry of Finance page 1-353.

Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008,
20th August, 2007.

Publicly Available but not on the Internet: Ministry of Finance pages 4-7.

Social Sector Investment Program 2008 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 131-135

Budget Presentation 2007-8 Wednesday 22 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=343 pages 12-21

PSIP Trinidad 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 3-4

PSIP Tobago 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 2-3

Supplementary PSIP 2008 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=342 pages 10-23

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
 - Program-level data are presented for at least two-thirds of, but not all, expenditures.
 - Program-level data are presented, but for less than two-thirds of expenditures.
 - No program-level data are presented.
 - Not applicable/other (please comment).

Citation:

Social Sector Investment Program 2008 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 87-99

PSIP Trinidad 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 67-107

PSIP Tobago 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 21-35

Supplementary PSIP 2008 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=342 pages 25-36

Comment:

Researcher's Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Within the documents cited, (PSIP and SSIP) program level data is supplied for most of the projects to be undertaken. This is supplemented with data on recurrent and capital expenditures.

Peer Reviewer Two Comment: The executive budget itself does not present expenditures for individual programs for the budget year but supporting documents e.g. the PSIP, do provide such information

IBP Comment: IBP editors chose answer "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

b

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> PSIP Trinidad 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 3-4</p> <p>PSIP Tobago 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 2-3</p> <p><u>Comment:</u> PSIP shows expenditure for 3 years</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Expenditure in all the documents stop at projected 2008 Expenditures.</p> <p><u>Peer Reviewer Two Comment:</u> Yes, but only for the PSIP, a supporting budget document.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

PSIP Trinidad 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 114-165

PSIP Tobago 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 40-49

Comment:

Researcher's Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" As stated in the previous question multi year estimates are not presented

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?
- All sources of tax revenue are identified individually.
 - Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
 - Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
 - No sources of tax revenue are identified individually.
 - Not applicable/other (please comment).

Citation:

Estimates of Revenue for the financial year 2008,
20th August, 2007.

Publicly Available but not on the Internet: Ministry of Finance pages vii and v
(abstract section)

Gov't Highlights (MoF) Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=339 page 10

Review of the Economy 2007 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 54-55

Comment:

In addition to the above documents, the Annual Economic Survey issued by the Central Bank exists and in some way in fairness should also be acknowledged.

Peer Reviewer One Comment: While the Estimates of Revenue does give a breakdown of taxes and the revenue derived from such taxes, it may be claimed that some such taxes are not clearly demarcated. VAT for instance is not always distinguished from other taxes falling under the category of Goods and Services. Be that as it may however, the fact remains that broad categorization of taxes are indicated in the revenue estimates.

Peer Reviewer Two Comment: The Central Bank (CB) is not part of the executive and therefore the official economic and financial publications and reports of the CB should not be considered as supporting budget documentation.

IBP Comment: The Annual Economic Survey for 2006 cannot be used as a supporting budget document for the Executive's Budget Proposal. It contains information regarding the 2005-2006 annual year and not the fiscal year which is from 1 October to 30 September. This is apparent in the discussion on Central Government Domestic Debt in the 2006 Annual Economic Survey (<http://www.central-bank.org.tt/publications/issues/aes1183766541.pdf> page 45), where it is stated that: "Central government domestic debt stood at \$12,789.9 million (11.1 percent of GDP) at the end of December 2006 from \$12,088.4 million (12.7 percent of GDP) at the end of 2005."

b

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007 pages 54-55. Publicly Available but not on the Internet: Ministry of Finance pages v and viii (abstract section)</p> <p><u>Comment:</u> In addition to the above documents, the Annual Economic Survey issued by the Central Bank exists and in some way in fairness should also be acknowledged.</p> <p><u>Peer Reviewer One Comment:</u> Whist the answer is correct, the citation referring to pages 54-55 in the Estimates of Revenue is not correct. Pages 22-40 Specifically list "Other Non-tax Revenue"</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Trinidad and Tobago's Budgets are presented for the coming fiscal year alone in terms of revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Trinidad and Tobago's Budgets are presented for the coming fiscal year alone in terms of revenue. The PSIP provides capital expenditure for "medium term" (3 Years).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Government debt is reported on after the completion of the fiscal year. The Annual Economic Survey issued by the Central Bank exists and in some way in fairness should also be acknowledged.

Peer Reviewer One Comment: The Review of the Economy document speaks to debt, but does so in relation to the previous two years. Specific details for the budget year are not given.

Peer Reviewer Two Comment:

IBP Comment: The Annual Economic Survey for 2006 cannot be used as a supporting budget document for the Executive's Budget Proposal. It contains information regarding the 2005-2006 annual year and not the fiscal year which is from 1 October to 30 September. This is apparent in the discussion on Central Government Domestic Debt in the 2006 Annual Economic Survey (<http://www.central-bank.org.tt/publications/issues/aes1183766541.pdf> page 45), where it is stated that: "Central government domestic debt stood at \$12,789.9 million (11.1 percent of GDP) at the end of December 2006 from \$12,088.4 million (12.7 percent of GDP) at the end of 2005."

Another reason why documents issued by the Central Bank cannot be used as supporting budget documents for the Executive Budget Proposal is that they mostly contain aggregated information, and not a detailed breakdown of revenue, expenditure and debt. For instance, on page 43 the Annual Economic Survey 2006 does present the total amount of non tax revenue for the 2005-2006 calendar year. However it does not provide any details about the various sources of non tax revenue.

d

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none">a. Yes, interest payments on the debt are presented.b. No, interest payments on the debt are not presented.c. Not applicable/other (please comment). <p><u>Citation:</u> Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 page 30</p> <p><u>Comment:</u> Interest payments are projected in the Review of the Economy. In addition to the above documents, the Annual Economic Survey issued by the Central Bank exists and in some way in fairness should also be acknowledged.</p> <p><u>Peer Reviewer One Comment:</u> Without a clear indication of what the debt for the year is to be, no indication is given as to interests. What is given however in the Draft Estimates of Expenditure for the Financial Year 2008 are estimates of debt servicing.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?
- a. Yes, extensive information related to the composition of government debt is presented.
 - b. Yes, key additional information is presented, but some details are excluded.
 - c. Yes, some additional information is presented, but it lacks important details.
 - d. No, additional information related to the composition of government debt is not presented.
 - e. Not applicable/other (please comment).

Citation:

Review of the Economy 2007 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 page 58

Comment:

Government debt is usually reported on after the completion of the fiscal year. In addition to the above documents, the Annual Economic Survey issued by the Central Bank exists and in some way in fairness should also be acknowledged.

Peer Reviewer One Comment: A more appropriate response to this question would be "d" All information given in the Review of the Economy relates to the debt of previous years and even so the amount stated for the year immediately preceding this budget year is a provisional amount

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" because the Review of the Economy 2007 presents the composition of government debt for the 2006-2007 fiscal year that has already ended and not for the upcoming 2007-2008 fiscal year.

d

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Gov’t Highlights (MoF) Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=339 pages 10-12</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 page 11-19</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The Budget statement also speaks to this, but again this is very general, and lacks details.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The macroeconomic assumptions in terms of the oil price is the only concrete example of an explicit assumption. In addition, the Annual Economic Survey issued by the Central Bank exists and in some way in fairness should also be acknowledged.</p> <p><u>Peer Reviewer One Comment:</u> Oil and gas prices are the only real areas in which there is some sensitivity analysis and this is basically in adopting conservative estimates in what prices will be so that revenues from this sector can be estimated. Such states are made in general in the budget statement.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” It is to be noted that Central Bank Reports and macro economic analyses do not form part of the Budget documentation.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement 2008, Wednesday 22 August 2007, http://www.finance.gov.tt/document library/downloads/121/Budget%202008%20-%20FINAL%20-%20PDF.pdf pages 48-59</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement 2008, Wednesday 22 August 2007, http://www.finance.gov.tt/document library/downloads/121/Budget%202008%20-%20FINAL%20-%20PDF.pdf pages 48-59</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages ix-xii</p> <p>Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages v-ix.</p> <p>Details of estimates of recurrent expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages xviii- page 1</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Estimates of Expenditure and Revenue are broken down according to Ministry/Board and even Units within Ministries and authorities. Thus for instance all the local government authorities are treated separately and so too does the Institute of Marine Affairs which has a budget of a mere TT\$632,500.00</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Details of estimates of recurrent expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages 1-353</p> <p>Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page 4-7</p> <p>Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages xxxiii-xxxiv (abstract section)</p> <p>Social Sector Investment Program 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 131-138</p> <p><u>Comment:</u> The Estimates of Expenditures present functional classification of current account expenditures for the budget year as estimates, the current year- estimated and revised estimates, and for the previous year- actual. Examples of such classifications are: General Public Services, Defense, Public Order and Safety, Education Affairs and Services.</p> <p>In addition, expenditures are presented under the pillars of Vision 2020 Operational Plan which traces expenditures for various years and the projected budget year under each heading. For example, Expenditures under pillar 1 "Developing Innovative People" are outlined in SISP 2008 for 2006 as actual expenditure, 2007 budgeted and estimated expenditure and 2008 budgeted allocation expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <p>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by economic classification for BY-1.</p> <p>d. No expenditures classified by economic classification are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Social Sector Investment Program 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 41-86 and 131-138</p> <p>PSIP Trinidad 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 6-64</p> <p>PSIP Tobago 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 5-20</p> <p>Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages x-xxi</p> <p><u>Comment:</u> Expenditures that are presented for BY-1 and are classified by economic classification are: personnel expenditure, goods and services, equipment purchases, current transfers and subsidies etc., for which values are identified for the budget year (estimates), the current year (estimated and revised estimates) and the previous year (actual). In addition expenditures are presented under the pillars of Vision 2020 Operational Plan which traces expenditures for various years and the projected budget year under each heading. For example, Expenditures under pillar 1 "Developing Innovative People" are outlined in SISP 2008 for 2006 as actual expenditure, 2007 budgeted and estimated expenditure and 2008 budgeted allocation expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?
- Program-level expenditure data are presented for all expenditures for BY-1.
 - Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
 - Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
 - No program-level expenditure data are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Social Sector Investment Program 2008 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 131-138

PSIP Trinidad 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 6-64

PSIP Tobago 2008 Wednesday 19 September 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 5-20

Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007.

Publicly Available but not on the Internet: Ministry of Finance page v (abstract section).

Comment:

Researcher's Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." In like manner to the answer in question 4, there is a breakdown in the Estimates of expenditure for the programs over the last three years.

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

b

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v-viii (abstract)</p> <p>Social Sector Investment Program 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 131-138</p> <p><u>Comment:</u> Prior year's expenditure is provided as an estimate which is then confirmed (actual expenditure) for two years' prior budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v-viii.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In all the Estimates, data is given as follows: 2006 Actual; 2007 Estimates; 2007 Revised Estimates and 2008 Estimates.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Development programs and infrastructure development for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages v-x (abstract)</p> <p>Details of estimates of recurrent expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages xvi and pages 1-353 .</p> <p>Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages 1-604.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v (abstract)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v (abstract)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages v and vii (abstract)</p> <p>Budget Presentation 2007-8 Wednesday 22 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=343 page 8</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 28-29 and 54-58</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages v and vii (abstract)</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 29-29 and 54-58</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v (abstract)</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 28-29 and 54-58</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> This answer could be “b” but there is insufficient data to categorically state this. What is given is generalized revised estimates and hence it cannot be verified about the number of months that have been used to calculate the revisions.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>c</p>
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<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v (abstract).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v (abstract)</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 28-29 and 54-58</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” This is so since all the figures given for BY-2 are actual figures, and there is the classification of all revenues collected</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v (abstract)</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 28-29 and 54-58</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page x</p> <p>Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages xxii-xxxii</p> <p>Details of estimates of recurrent expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages 96-111</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 30-31 and 54-58.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 30-31 and 54-58</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The date given in the above citation still has a “r” annotation meaning that this is revised, but there is no verification that this is final. The Data for BY-3 however is given as a final figure</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b
Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance. page ix</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue and expenditure of statutory boards and similar bodies and of the Tobago House of Assembly for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page ix</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages x-xx and page xxxv (abstract)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page ix (abstract).</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 section 3 pages 20-27.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages 16-40.</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 20-27</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages vi-vii</p> <p>Gov't at your Service Highlights of Achievements 2002-2007, August 20, 2007, http://www.finance.gov.tt/documentlibrary/downloads/121/Government%20at%20your%Service.pdf page 11</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 30 and 54-58.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance. page xxi</p> <p>Details of estimates of recurrent expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance. page xi</p> <p>Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 page 31</p> <p><u>Comment:</u> Within the presentations of each sub heading, elaborations are made but without details. For example, under the sub head of "Goods and Services" a details referred to as "Extraordinary Expenditure" is identified to capture unforeseen expenditure. Specific values towards this is not detailed however.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on future liabilities is not presented.
 - e. Not applicable/other (please comment).

Citation:

Supplementary PSIP 2008 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=342 pages 54-65 appendix II.

Social Sector Investment Program 2008 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 131-148

Review of the Economy 2007 Monday 20 August 2007

http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 page 58

Comment:

Researcher's Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." There is no information of future liabilities. Estimates of liabilities are only given for the budget year. The above citations should be removed.

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340 pages 55-56</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Development programs and infrastructure development for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages iv, v-xi, ix and 217.</p> <p><u>Comment:</u> Revenues are earmarked towards the Heritage and Stabilization fund, Development Program (PSIP), Infrastructure Development Fund (IDF), Road Improvement Program, Dollar for Dollar, Gate etc.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Allocations made to national security concerning secret items are subsumed in the in the total allocations budgeted for the said ministry during the upcoming fiscal. As a result, actually identifying the amount spent of secret items is virtually impossible.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement 2008, Wednesday 22 August 2007, http://www.finance.gov.tt/document_library/downloads/121/Budget%202008%20-%20FINAL%20-%20PDF.pdf page 11</p> <p>Vision 2020 Operational Plan 2007-2010 Wednesday 12 September 2007 http://www.vision2020.info.tt/pdf/Vision%202020%20Operational%20Plan%202007-2010.pdf http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=350 pages ii and v</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>	

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vision 2020 Operational Plan 2007-2010 Wednesday 12 September 2007 http://www.vision2020.info.tt/pdf/Vision%202020%20Operational%20Plan%2007-2010.pdf http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=350 pages ii and v</p> <p>PSIP Trinidad 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 1-5</p> <p>PSIP Tobago 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 1-3</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Gov’t at your Service Highlights of Achievements 2002-2007, August 20, 2007, http://www.finance.gov.tt/documentlibrary/downloads/121/Government%20at%20your%Service.pdf page 16</p> <p>Budget Statement 2008, Wednesday 22 August 2007, http://www.finance.gov.tt/document library/downloads/121/Budget%202008%20-%FINAL%20-%20PDF.pdf pages 22-46</p> <p><u>Comment:</u> There is no normal pattern here but on occasion, some details would be provided.</p> <p><u>Peer Reviewer One Comment:</u> The budget statement makes some references to the beneficiaries of some programs, but in the main, this information is not made transparent</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> Gov't at your Service Highlights of Achievements 2002-2007, August 20, 2007, http://www.finance.gov.tt/documentlibrary/downloads/121/Government%20at%20your%20Service.pdf page 16-56</p> <p>PSIP Trinidad 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=352 pages 114-151</p> <p>PSIP Tobago 2008 Wednesday 19 September 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=353 pages 40-49</p> <p><u>Comment:</u> There is no normal pattern here but on occasion, some details would be provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indicators do exist sometimes for government and its agencies however, these are not reported to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> One can not comment since the performance indicators are not reported.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <p>a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Supplementary PSIP 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=342 Appendices I and II pages 40-65</p> <p>Vision 2020 Operational Plan 2007-2010 Wednesday 12 September 2007 http://www.vision2020.info.tt/pdf/Vision%202020%20Operational%20Plan%202007-2010.pdf http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=350</p> <p><u>Comment:</u> Performance targets are set within the Vision 2020 Operations Plan but does not appear to date to be centrally integrated into the annual budgetary process.</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Performance indicators are not given in the various budget documents. The above citations do not refer to performance indicators</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” in light of marking in Q. 53.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Statement 2008, Wednesday 22 August 2007, http://www.finance.gov.tt/document_library/downloads/121/Budget%202008%20-%20FINAL%20-%20PDF.pdf pages 49-53</p> <p>Social Sector Investment Program 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341 pages 93-99</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information concerning the tax rate and fee schedule for the oil and gas sector are not fully disclosed to the public.</p> <p><u>Peer Reviewer One Comment:</u> There has been some degree of public concern as to what are fees and rates are charged to certain investor, but no full disclosure is ever made by the Executive.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page vii</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Information on the distribution of the tax burden is given in a very generalized manner, whereupon the public is only given enough information out the tax burden in the context of fiscal measures.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No "Citizen's Budget" is published.</p> <p><u>Peer Reviewer One Comment:</u> Beyond the formal presentation of the budget proposal to the Parliament, a Minister in the Ministry of finance will normally participate in a televised media program to describe and defend the budget proposals. This is not necessarily less technical, but it does seek to address concerns. As to the reach, this is limited in that it is restricted to viewers of the particular channel.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> Freedom of Information Act (FOIA) 1999 http://www.ttparliament.org/bills/acts/1999/a1999-26.pdf http://www.ttparliament.org/bills/acts/2003/a2003-14.pdf (Amended Act 2003)</p> <p><u>Comment:</u> The FOIA has exclusions.</p> <p><u>Peer Reviewer One Comment:</u> The freedom of information Act does in fact provide some avenue to seek information. The implementation of the Act as well as the institutions facilitating its functioning can be deemed at times to be cumbersome and in fact serves as a deterrent to persons seeking access to information.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Freedom of Information Act 1999 http://www.ttparliament.org/bills/acts/1999/a1999-26.pdf http://www.ttparliament.org/bills/acts/2003/a2003-14.pdf (Amended Act 2003)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Access to such information however is dependent upon the personalities making the request as well as the persons receiving the request for information. It can be very subjective, and in that regard, it does not necessarily seem to be available to the public in general. Notwithstanding this there is information and it can be accessed.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” This is because based on the OBI Questionnaire’s methodology, a document must be available to any and all members of the general public who requests it to be considered as publicly available for the purposes of this study. A document that is available to only certain individuals or members of the public, while it is refused to others who request it, should not be considered as meeting the conditions for a publicly available document.</p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget has to be passes within the 12 month fiscal year (with 1 month extension possible).</p> <p><u>Peer Reviewer One Comment:</u> There is no legislative set date for the budget presentation or even for the announcement of the date of the budget presentation. Fro the budget under review, it wan announced on August 14, 2007 that the Budget will be read in Parliament on August 20, 2007</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “e.” This is not applicable since no formal timetable is released to the public and for that matter, while internal plans may be outlined, there is no fixed notion of when the budget is to be presented. A budget in Trinidad and Tobago can be presented anytime before the start of the Financial year and up to one month into the Budgetary year. In this case with the Budgetary year starting October 1, budgets are normally presented either in the months of September or October. The 2008 budget which was presented on August 20, 2007 was presented with nearly seven weeks before the start of the Budgetary year. It was recorded that this was the first time in 15 years was a Budget presented with so much time before the start of the Financial year</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because based on the response to question 67, since the time table is not released to the public.</p>	<p>d</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Consultations with invited interest groups do take place prior to the budget but behind closed doors.</p> <p><u>Peer Reviewer One Comment:</u> No formal meetings are required, and there is no timetable for public consultation of with any particular constituencies. This should not however rule out that members of the Executive do in fact, in an adhoc manner with some constituencies (Chamber of Commerce/ Employers Consultative Association etc). But these are not formal budgetary consultations</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” No pre-budget statement is ever released.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” See Table 2. A pre-budget statement is not produced.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The Executive does not release to the Public a pre-budget statement</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The Executive does not release to the Public a pre-budget statement</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Normally, the Budget is presented a few weeks before the end of the fiscal year at which time the legislature receives a copy for debate and decision.</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A budget in Trinidad and Tobago can be presented anytime before the start of the Financial year and up to one month into the Budgetary year. In this case with the Budgetary year starting October 1, budgets are normally presented either in the month of September or October. The 2008 budget which was presented on August 20, 2007 was presented with nearly seven weeks before the start of the Budgetary year. It was recorded that this was the first time in 15 years was a Budget presented with so much time before the start of the Financial year</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The proposed Budget/Appropriation Bill must be debated by both the Upper and Lower Houses of Parliament before it is passed. The executive also sits in Parliament (i.e. are members) and lead the debate. However, there is no such system for testimony by the executive or the public. The Public Accounts Committee however, has recently begun to hold hearings with public officials (management).</p> <p><u>Peer Reviewer One Comment:</u> The comment about the Public Accounts Committee above is not relevant to the Budgetary process and should be stricken off. There are no legislative committees holding meetings to discuss or receive testimony.</p> <p><u>Peer Reviewer Two Comment:</u> The reference to the Public Accounts Committee (PAC) in the above comment should be ignored. The PAC is a constitutionally entrenched committee of the legislature and is mandated by section 119(4) of the Constitution to report on the Appropriation Accounts, the Auditor General Report and such other accounts as referred to it by the House of Representatives. The PAC deals solely with details of post-budget expenditure not with policy concerns. There is also a Public Accounts Enterprises Committee (PAEC) which performs the same functions but in respect of State Enterprises.</p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The proposed Budget/Appropriation Bill must be debated by both the Upper and Lower Houses of Parliament before it is passed. The executive also sits in Parliament (i.e. are members) and lead the debate. However, there is no such system for testimony by the executive or the public. The Public Accounts Committee however, has recently begun to hold hearings with public officials (management).</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” There are no such public hearings by any legislative Committee. Again reference to the Public Accounts Committee in relation to the budgetary process is not in context and should be deleted from the comments above.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Trinidad and Tobago, the Public Accounts Committee has the mandate to hold public hearing into government agencies and enterprises. The Auditor General also has jurisdiction to query any document (financial) that is not compatible with the rule and regulations governing the Public Service.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The legislature is only informed of the funds that go either to the Ministry of National Security or the Prime Minister’s office. How such funds are used are not revealed to Members of the Legislature and the public</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Constitution of the Republic of Trinidad and Tobago http://parliament.gov.tt/Docs/constitution/ttconst.pdf</p> <p><u>Comment:</u> The Appropriation Bill has to be passed by a simple majority in both houses.</p> <p><u>Peer Reviewer One Comment:</u> While the legislature has the authority to amend the budget, the fact remains that the Executive controls an absolute majority in the legislature and as such any such amendment must be supported by the Executive. Amendments are only made when the Executive accepts that there is need for amendment</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Appropriation Act 2008, September 7, 2007, http://www.ttparliament.org/bills/acts/2007/a2007-23.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b” Bearing in mind that the budget that is approved by the legislature is approved only with the supplementary documents, such as the Estimates of Expenditure, etc, within such documents one would find additional details and program details.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>c</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletins http://www.centralbank.org.tt/publications/index.php?pid=6002pub=eb</p> <p><u>Comment:</u> No in-year reports are released by the executive, however, they do hold several media briefings during the course of the year to inform the public on what is taking place. A mid-year supplemental budget has been presented in recent years. It is possible however to refer to central bank's economic bulletin for such information.</p> <p><u>Peer Reviewer One Comment:</u> In year reports are not released to the public by the Executive. Even in debates in Parliament, particularly when supplemental budgets are being considered, comprehensive reports are still not released, and members of the legislature are called upon to support supplemental budgets without any confirmed reports. It may be noted that actual expenditure is only give two years later.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletins http://www.centralbank.org.tt/publications/index.php?pid=6002pub=eb</p> <p><u>Comment:</u> No in-year reports are released by the executive; however, they do hold several media briefings during the course of the year to inform the public on what is taking place. A mid-year supplemental budget has been presented in recent years. It is possible however to refer to central bank's economic bulletin for such information.</p> <p><u>Peer Reviewer One Comment:</u> Actual expenditures are only given by the Executive two years after the end of the financial/budgetary year. There are no in-year reports from the Executive.</p> <p><u>Peer Reviewer Two Comment:</u> Note again that the Central Bank is not part of the Executive and its Reports are not budget documents</p>	<p>d</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletins http://www.centralbank.org.tt/publications/index.php?pid=6002pub=eb</p> <p><u>Comment:</u> No in-year reports are released by the executive; however, they do hold several media briefings during the course of the year to inform the public on what is taking place. A mid-year supplemental budget has been presented in recent years. It is possible however to refer to central bank's economic bulletin for such information.</p> <p><u>Researcher's Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> As noted above there are no in-year reporting by the Executive</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" because no in-year reports are released by the Executive.</p>	<p>d</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletins http://www.centralbank.org.tt/publications/index.php?pid=6002pub=eb</p> <p><u>Comment:</u> No in-year reports are released by the executive; however, they do hold several media briefings during the course of the year to inform the public on what is taking place. A mid-year supplemental budget has been presented in recent years. It is possible however to refer to central bank's economic bulletin for such information.</p> <p><u>Researcher's Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" because no in-year reports are released by the Executive.</p>	d
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The only possible in-year report where such information may be available is from the Central Bank of Trinidad and Tobago.</p> <p>Economic Bulletin http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=eb</p> <p>Statistical Digest http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=sd http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=msd (Monthly Version)</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> The Executive does not release any in-year reports. Reporting may come from the Central bank, but this is not the same as the Executive</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because no in-year reports are released by the Executive.</p>	<p>d</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletins http://www.centralbank.org.tt/publications/index.php?pid=6002pub=eb</p> <p><u>Comment:</u> No in-year reports are released by the executive; however, they do hold several media briefings during the course of the year to inform the public on what is taking place. A mid-year supplemental budget has been presented in recent years. It is possible however to refer to central bank's economic bulletin for such information.</p> <p><u>Researcher's Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." In year reports are not released to the public.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" because no in-year reports are released by the Executive.</p>	<p>d</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletins http://www.centralbank.org.tt/publications/index.php?pid=6002pub=eb</p> <p><u>Comment:</u> No in-year reports are released by the executive; however, they do hold several media briefings during the course of the year to inform the public on what is taking place. A mid-year supplemental budget has been presented in recent years. It is possible however to refer to central bank's economic bulletin for such information.</p> <p><u>Researcher's Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." No in-year reports are released by the Executive</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" because no in-year reports are released by the Executive.</p>	d
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletin http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=eb</p> <p>Statistical Digest http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=sd http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=msd (Monthly Version)</p> <p><u>Comment:</u> The Central Bank of Trinidad and Tobago provides this information during the year not the executive. The only possible in-year report where such information may be available is from the Central Bank of Trinidad and Toabgo.</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The Executive does not necessarily release this information. If borrowing is required to support supplementary budgets, then the Executive may report this to the legislature. But there is no real reporting from the Executive.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because no in-year reports are released by the Executive.</p>	<p>d</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Economic Bulletin http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=eb</p> <p>Statistical Digest http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=sd http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=msd (Monthly Version)</p> <p><u>Comment:</u> The only possible in-year report where such information may be available is from the Central Bank of Trinidad and Toabgo.</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” See comments for questions above</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because no in-year reports are released by the Executive.</p>	<p>d</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Economic Bulletin http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=eb</p> <p>Statistical Digest http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=sd http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=msd (Monthly Version)</p> <p><u>Comment:</u> This information is provided by the Central Bank of Trinidad and Tobago.</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because no in-year reports are released by the Executive.</p>	<p>d</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The government can revise the budget during the year but in most instances the revision is made with respect to expenditure. To do this the executive brings to parliament a Supplementary Appropriation Bill. This has been a trend observed over the last three fiscal years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The Supplementary Appropriation Bill is not a mid-year review – it is simply a request made by the executive to Parliament for more funds, usually for specific purposes</p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some information may be contained in the Supplementary Appropriation Bill.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=eb</p> <p><u>Comment:</u> A mid-year review is not conducted by the executive. The Central Bank does release its Economic Bulletin every Quarter this do give some general information on government expenditure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release any mid-year reviews.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The legislature is only involved in approving additional funds for the government. The viriment of funds can be implemented without the legislature approval.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Auditor General Report

http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2006_AG_REPO RT.pdf

Central Tenders Board (Tender Notices)

<http://www.finance.gov.tt/applicationloader.asp?app=documentlibrary&pid=28&category=29>

Contract Awarded (Central Tenders Board)

<http://www.finance.gov.tt/applicationloader.asp?app=documentlibrary&pid=28&category=31>

Registration Forms (Central Tenders Board)

<http://www.finance.gov.tt/applicationloader.asp?app=documentlibrary&pid=28&category=30>

Comment:

The procurement processes are continually questioned by those in the opposition party. It should be noted that this does not mean that the current processes are not above board. It signals that there has to be greater transparency and accountability during the procurement processes.

Peer Reviewer One Comment: Whilst there is a procurement regime in place, the government admits that there is a need to replace it. A White Paper was done in 2004 and following national consultations, in 2005 Legislation was drafted to enact a new procurement regime. The Government has however withdrawn such draft legislation and has reopened the review of the existing regime.

Peer Reviewer Two Comment: Government procurement processes continue to cause serious public concern. Government procurement processes, while relatively open, exclude intergovernmental agreements for goods and services as well as the procurement processes of State-owned enterprises. Proposals for reform enumerated in Government's White Paper on Reform of Public Procurement (see www.finance.gov.tt) are yet to be implemented despite constant public demand from organizations such as the local chapter of Transparency International and the Trinidad and Tobago Contractors Association.

C

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> The Finance (Supplementary Appropriation) Bill, 2007 http://parliament.gov.tt/bills/house/2008/b2008h03.pdf</p> <p><u>Comment:</u> Approved on January 18, 2008</p> <p><u>Peer Reviewer One Comment:</u> Whenever the executive believes that based on its evolving program of activities that there may be need for a supplemental budget, they will bring the proposal to the legislature. There is no limit as to the amount or timing of such supplemental budgets. In this budgetary year there were two such supplemental budgets. The first came in December 2007 (see above) and the 2nd came on May 26, 2008. See http://www.ttparliament.org/bills/house/2008/b2008h13.htm</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> The Finance (Supplementary Appropriation) Bill, 2007 http://parliament.gov.tt/bills/house/2008/b2008h03.pdf</p> <p><u>Comment:</u> Approved on January 18, 2008</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” When taken together the two supplemental budgets in this budgetary year exceeded 10% of the original budget.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Note also that contingency funds include ‘letters of comfort’ which have no legal force</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340</p> <p><u>Comment:</u> An annual Review of the Economy is published with the budget but is not reflective of a review of outcomes related to budget objectives.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Auditor General Report http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2006_AG_REPORT.pdf</p> <p><u>Comment:</u> The Auditor General's report is the document which provides audit information but not necessarily on a timely basis</p> <p><u>Peer Reviewer One Comment:</u> The only entity that is authorized to present audited reports on the Executives expenditure is the Auditor General. Reports from this office are laid in Parliament. Such reports, in most instances, relate to expenditures undertaken at least two years prior to the time the report reaches the parliament. It should also be noted that in the Estimates of Expenditure and Estimates of revenues, actual figures are given for two years prior to the budget year (BY-2). This however does not reflect audited figures.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p>Estimates of Expenditure for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance pages v-vii (abstract).</p> <p><u>Comment:</u> The Estimates of Revenue and Expenditure indicate actual as well as originally estimated revenues and expenditures, no explicit explanation is provided however.</p> <p><u>Peer Reviewer One Comment:</u> The Estimates of Expenditure and Estimates of Revenue give for the BY-1 the estimated Expenditure/Revenue as well as a revised Estimates. Fore the BY-2 it gives the Actual Expenditure/revenue. No explanations are given for any changes.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Estimates of Revenue for the financial year 2008, 20th August, 2007. Publicly Available but not on the Internet: Ministry of Finance page v (abstract)</p> <p><u>Comment:</u> The Estimates of Revenue and Expenditure indicate actual and well as originally estimated revenues and expenditures, no explicit explanation is provided however.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The macroeconomic assumptions in terms of the oil price is the only concrete example of an explicit assumption.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The performance indicators and actual outcomes are not fully disclosed to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Review of the Economy 2007 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=340</p> <p>Social Sector Investment Program 2008 Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=341</p> <p>Gov't Highlights (MoF) Monday 20 August 2007 http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=339</p> <p><u>Comment:</u> The performance indicators and actual outcomes are not fully disclosed to the public but some information can be gathered from the above stated documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?

- a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
- b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
- d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
- e. Not applicable/other (please comment).

Citation:

Auditor General Report

http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2006_AG_REPOR T.pdf

Section: Auditor's Report (pages 3-7, 2006 AG Report).

Comment:

The gathering of information for this report occurs prior to the close and after the close of the financial year. After which the report is prepared and then released to the public at a date in the future.

C

Researcher's Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." There seems to be no defined timeframe for auditing of Expenditures. It is not uncommon for reports of the Auditor General to be laid in Parliament several years reporting on the expenditures of some state agency

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." Section 25 of the Exchequer and Audit Act provides for submission of an 'audit of all accounts related to public monies within a period of seven months after 30 September in each year or such longer period as Parliament may by resolution appoint.' This however does not apply to audited accounts of State-owned enterprises, municipal corporations, regional health authorities, and other statutory bodies. For example, audited reports for certain Municipal Corporations for the years 2000-2005 were only submitted to Parliament by the Auditor General in September 2008,

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Auditor General Report http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2006_AG_REPOR T.pdf Section/ Page: Statement of expenditures for the Financial Year (2006); Page 10 in 2006 AG report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Auditor General Report http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2006_AG_REPOR T.pdf Page/ Section: Auditor's Report. (pgs 3-6 2006, in Auditor General report)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <ul style="list-style-type: none"> • The Constitution of the Republic of Trinidad and Tobago; and • The Exchequer and Audit Act, Chapter 69:01. <p><u>Comment:</u></p> <p>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 age sixty-five (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 (1976).</p> <p><u>Peer Reviewer One Comment:</u> While the Constitution is silent on the specific removal of the Auditor General from office, it speaks to the Service Commission as being the entity responsible for removing public officers from duty. Provision on the procedures to be followed in relation to removing an Auditor General will be in accordance with the procedures utilized by the Service Commissions in removing an officer from office. Neither the legislature nor the Judiciary is required or engaged in such procedures.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> Auditor General Report http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2006_AG_REPOR T.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> All government expenditure is expected to be audited by the Auditor General’s Office. The report of which is laid in the Parliament.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Section 25(4) of the Exchequer and Audit Act, Chapter 69:01 gives the Auditor General the mandate to prepare and submit to Parliament a special report on any matter. This section is reproduced below: 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.”</p> <p><u>Researcher’s Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b” Limitations relate to resources. The SAI (i.e. Auditor General) is currently 30 percent understaffed. Governmental agencies have been known to access private auditors whose audit reports are transmitted directly to the Minister thereby by-passing the SAI.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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117. Who determines the budget of the Supreme Audit Institution?

- a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- 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.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Comment:

Our Supreme Audit Institution in the Auditor General who is part of the Ministry of Finance. Each ministry and government agency has an accounting and internal audit section who follow the rules and regulations set by the Public Service. It is the mandate of internal audit to oversee the auditing function for the internal departments in their respective ministry. They in turn report to the head of there Ministry the Permanent Secretary (PS). The PS must meet with the Auditor General after which the PS allows the external auditors i.e the Office of the Auditor General to conduct an audit of the financial records for that year. Upon completion the Auditor General meets with the PS to discuss the findings.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “e.” The SAI is not part of the Ministry of Finance. It is a constitutionally entrenched independent body according to section 116 of the constitution. Its budgetary allocation is negotiated between the Auditor General and the Minister of Finance. The functions of the Auditor General should not be confused with the functions of the internal audit section that resides in each Ministry and is accountable to the Permanent Secretary of that Ministry.

b

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> In the Estimates of Expenditure, Head 02 refers to the Auditor General. The Details of the establishment are given therein (pages 7-8) Based on this fixed establishment, it is assumed that the required staff is employed. Should the Auditor General require additional staff, a case must be made, and defended at the Director of Personnel Administration. If this is successfully defended, then the Chief Personnel Office will have to identify funding and only after this is done then the Service Commissions can recruit the required staff. This long drawn out process could ensure inadequate staffing at times. In any event when a vacancy arises, the Service Commission is brought into the picture to fill that post and this can be time consuming and fraught with bureaucratic concerns.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer ‘b’ to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> All reports coming from the Auditor general are laid in the Parliament, and according to the Constitution are to be considered by the Public Accounts Committee of the Parliament and report to the house of Representatives. While all reports may be viewed, the scrutiny it deserves may not necessarily be given depending on the work and attendance of members of the Committee. Many times Committee meetings are adjourned due to a lack of a quorum.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The Public Accounts Committee is a part-time committee and therefore is subject to limitations and constraints in the performance of its mandate to scrutinize all audit reports.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b
<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

Additional Comments:

Please use this section to add any additional comments.

Peer Reviewer One Additional Comments: Please note that immediately following the Executive reading the Budget statement in the Parliament, a package of budget documents is distributed to Members of Parliament. Copies of these documents are also made available to the Media. There is also some distribution to other interested person/institutions such as libraries, academics, etc, although such distribution may be done the following day (s). The 2007-2008 package contained thirteen (13) documents. These were:

1. Budget Statement
2. Vision 2020 Operational Plan 2007-2010: transformation in Program 2007 Report
3. Public Sector Investment Program
4. Public Sector Investment Program: Tobago
5. Supplementary Public Sector Investment Program
6. Social Sector Investment Program
7. Review of the Economy
8. Government at your Service: Highlights of Achievement.
9. Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and the Tobago House of Assembly for the Financial Year 2008
10. Draft Estimates of Expenditure for the Financial Year 2008
11. Draft Estimates: Details of Estimates of Recurrent Expenditure for the Financial Year 2008
12. Draft Estimates of the Development Program For the Financial Year 2008
13. Draft Estimates of Revenue for the Financial Year 2008.