

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Trinidad and Tobago, September 2009

International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

Section One: The Availability of Budget Documents	3
Table 1. Budget Year of Documents Used in Completing the Questionnaire.....	4
Table 2. Key Budget Documents Used: Full Titles and Internet Links	5
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	29
Comprehensiveness	42
The Budget Narrative & Performance Monitoring	51
Additional Key Information for Budget Analysis & Monitoring	56
Section Three: The Budget Process	62
Executive’s Formulation of the Budget	63
Legislative Approval of the Budget	67
Executive’s Implementation of the Budget.....	73
Year-end Report and the Supreme Audit Institution.....	87

Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2008/2009
Executive's Budget Proposal	2008/2009
Supporting Budget Documents	2008-2009
Citizens Budget	Not Available
Enacted Budget	2008-2009
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	2008

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced for internal use, Not available to the public for 2009 budget year.
Budget Summary	Budget Statement 2009 22nd September, 2008 http://www.finance.gov.tt/documents/publications/pub90A98A.pdf
Executive's Budget Proposal	The Appropriation Bill 22nd September, 2008 Available on the internet 6th October, 2008 titled "The Senate Appropriation Bill"- Introduction of The Appropriation Bill 2008-2009 in the Senate on October. M Browne- Minister in the Ministry of Finance. http://www.finance.gov.tt/documents/publications/pub45718B.pdf http://www.ttparliament.org/hansards/hh20080922.pdf
Budget Document One in Support of the Executive's Budget Proposal	Budget Presentation 2008/2009 22nd September, 2008 http://www.ttparliament.org/documents/1119.pdf http://www.ttparliament.org/hansards/hh20080922.pdf

<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance.</p> <p>Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance.</p> <p>Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance.</p> <p>Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance.</p> <p>Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance.</p> <p>Public Sector Investment Programme (PSIP) Trinidad 2009 Available to the Public but not on the internet: 22nd September, 2008 Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/documents/publications/pub6926F4.pdf</p> <p>Public Sector Investment Programme (PSIP) Tobago 2009 Available to the Public but not on the internet: 22nd September, 2008 Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/documents/publications/pubA254B8.pdf</p> <p>Social Sector Investment Programme (SSIP) 2009 Available to the Public but not on the internet: 22nd September, 2008 Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/publications.php?mid=12&year=2008</p>
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Budget Document Three in Support of the Executive's Budget Proposal	<p>Supplementary Public Sector Investment Programme (PSIP) 2009 22nd September, 2008 http://www.finance.gov.tt/documents/publications/pub6EA570.pdf</p> <p>Review of the Economy 2008 September 22nd, 2008 http://www.finance.gov.tt/documents/publications/pub268049.pdf</p>
Citizens Budget	Not Produced
Enacted Budget	<p>The Appropriation Act 2009 10th October, 2008 http://www.ttparliament.org/legislations/a2008-19.pdf</p>
In-Year Reports	Not Produced
Mid-Year Review	<p>Mid-term Review Produced but for internal purposes. Ministry of Finance- Budget Division.</p>
Year-End Report	Not Produced
Audit Report	<p>Auditor General's Report Thursday May 14th, 2009 http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2008_AG_REPORT.pdf</p>
Other Documents	<p>Vision 2020 Operational Plan 2007-2010 Available to the public 20th August, 2007 and. Updated to the internet: Wednesday 12th 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>Vision 2020 Draft National Strategic Plan 20th August, 2007. Ministry of Finance; Ministry of Planning, Housing and the Environment. http://www.vision2020.info.tt/plans/National_Plan.pdf</p> <p>The Value Added Tax (Amendment to Schedule 2) Order, 2008 Available but not on the Internet 22nd September, 2008 Ministry of Finance.</p> <p>The Provisional Collection of Taxes Order, 2008 Available but not on the Internet 22nd September, 2008</p> <p>Prime Minister's Address to the Nation- Budgetary Measures 30th November, 2008 http://www.finance.gov.tt/documents/news/sp0F5F9B.pdf</p>

Relevant Ministries & Departments	<p>Trinidad and Tobago, Ministry of Finance (http://www.finance.gov.tt) http://www.finance.gov.tt/publications.php?mid=12&year=2008</p> <p>The Parliament of the Republic of Trinidad and Tobago http://www.ttparliament.org/publications.php?mid=28&id=464</p> <p>Ministry of Planning, Housing and the Environment (as of November 8, 2007) formally the Ministry of Planning and Development (http://www.vision2020.info.tt)</p> <p>Central Bank of Trinidad and Tobago (http://www.central-bank.org.tt)</p>
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Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	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
B. Produced for internal purposes, but not available to the public	Yes					
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?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes PR2: No	NA
5. Free print copies available, limited distribution	NA	No	No	No	No	NA
6. Free print copies available, mass distribution	NA	Yes	Yes	Yes	Yes	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA PR2: No	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	Yes	No	No	NA

*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					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes		Yes		YES	
B. Produced for internal purposes, but not available to the public			Yes		
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
<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?</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	No	NA	No
2. Advance notification of release sent to users, media	Yes	NA	No	NA	No
3. Released to public same day as official release to media	Yes	NA	No	NA	Yes
4. Available on the Internet free of charge	Yes	NA	No	NA	Yes
5. Free print copies available, limited distribution	Yes	NA	Yes	NA	Yes
6. Free print copies available, mass distribution	No	NA	No	NA	No
7. Readily available outside capital/big cities ⁺	Yes	NA	No	NA	Yes
8. Written in more than one language	No	NA	No	NA	No
9. News conference is held to discuss release	Yes	NA	No	NA	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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>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)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pages v-ix Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pages v-vii Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. page xiv Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance. pages v-xii</p> <p>Social Sector Investment Programme (SSIP) 2009 Available to the Public but not on the internet: 22nd September, 2008, Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/publications.php?mid=12&year=2008 pgs 174-179</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." That the executive's budget is not classified by administrative unit (that is, by Ministries, department or agency). The budget is prepared in total and allocations made on the basis of areas such as health, public works, education which may be perceived as ministries. An appropriate approach would be Performance Based Budgeting.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer because the documents cited clearly states expenditures under specific "Heads" for example Head Number 35 refers to the Ministry of Tourism for which expenditure is presented separately from</p>	a

Head Number 47 which refers to the Ministry of Foreign Affairs.

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

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:

Budget Statement 2009

22nd September, 2008.

<http://www.ttparliament.org/documents/1119.pdf>

<http://www.ttparliament.org/hansards/hh20080922.pdf>

pgs 18-39

The Appropriation Bill

22nd September, 2008

available on the internet 6th October, 2008 titled "The Senate Appropriation Bill"

<http://www.finance.gov.tt/documents/publications/pub45718B.pdf>

<http://www.ttparliament.org/hansards/hh20080922.pdf>

pages 8-23

Draft Estimates of Expenditure for the financial year 2009,

22nd September, 2008. Publicly Available but not on the internet:

Ministry of Finance. pages v-vii and xxxiv-xxxv

Estimates of Development Programmes for the financial year 2009,

22nd September, 2008. Publicly Available but not on the internet:

Ministry of Finance. pages ix-x

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009,

22nd September, 2008. Publicly Available but not on the internet:

Ministry of Finance. page xiv

Public Sector Investment Programme (PSIP) Trinidad 2009

Available to the Public but not on the internet: 22nd September, 2008

Ministry of Finance; Ministry of Planning, Housing and the Environment.

Updated and Available on the internet: 3rd October, 2008

<http://www.finance.gov.tt/documents/publications/pub6926F4.pdf>

Appendix 2 tranche: I,II and III and appendix 3

Public Sector Investment Programme (PSIP) Tobago 2009

Available to the Public but not on the internet: 22nd September, 2008

Ministry of Finance; Ministry of Planning, Housing and the Environment.

Updated and Available on the internet: 3rd October, 2008

<http://www.finance.gov.tt/documents/publications/pubA254B8.pdf>

pgs 67-74

Social Sector Investment Programme (SSIP) 2009

Available to the Public but not on the internet: 22nd September, 2008,

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Ministry of Finance; Ministry of Planning, Housing and the Environment.
Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/publications.php?mid=12&year=2008> pgs 174-179

Comment:

Functional Classification can be corroborated with the relevant Ministry involved, for example, the Ministry of Health will head expenditures undertaken towards health functions hence reference is also made to the Draft Estimates of Expenditure and Recurrent Expenditure.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Whilst functional classification can be corroborated with the relevant ministry, the functional manager or minister ought to be held responsible for the use of his/her budget. But no evaluation is done overtime or at least at the end of the year to explain to the public for his or her use or misuse of the budget allocation. Therefore, budget items or themes indicated for achievement for that budget year may not be achieved but just dropped altogether or continued in the new budget without explanation.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer because even though the yearly performance of various ministers may be indeed questioned, the question does not seek an evaluation of ministerial performance but rather whether expenditures are classified by functional classification which is based on identification of the relevant ministries that head expenditures. The Draft Estimates of expenditure also presents a table referred to as the Functional Classification of Current account expenditure on pages xxxiv-xxxv.

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

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

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

Citation:

Budget Statement 2009

22nd September, 2008.

<http://www.ttparliament.org/documents/1119.pdf>

<http://www.ttparliament.org/hansards/hh20080922.pdf>

pg 42-46

Draft Estimates of Expenditure for the financial year 2009,

22nd September, 2008. Publicly Available but not on the internet:

Ministry of Finance. pages x-xxiv

Estimates of Development Programmes for the financial year 2009,

22nd September, 2008. Publicly Available but not on the internet:

Ministry of Finance. pages 1-194

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009,

22nd September, 2008. Publicly Available but not on the internet:

Ministry of Finance. pages 1-368

Draft Estimates of Revenue and Expenditure of Statutory Boards and

Similar Bodies and of the Tobago House of Assembly for the financial year

2009, 22nd, September 2008. Publicly Available but not on the internet:

Ministry of Finance. pages 2-557

Public Sector Investment Programme (PSIP) Trinidad 2009

Available to the Public but not on the internet: 22nd September, 2008

Ministry of Finance; Ministry of Planning, Housing and the Environment.

Updated and Available on the internet: 3rd October, 2008

<http://www.finance.gov.tt/documents/publications/pub6926F4.pdf>

appendix 2 tranche: I,II and III and appendix 3

Public Sector Investment Programme (PSIP) Tobago 2009

Available to the Public but not on the internet: 22nd September, 2008

Ministry of Finance; Ministry of Planning, Housing and the Environment.

Updated and Available on the internet: 3rd October, 2008

<http://www.finance.gov.tt/documents/publications/pubA254B8.pdf>

pgs 67-74

Social Sector Investment Programme (SSIP) 2009

Available to the Public but not on the internet: 22nd September, 2008,

Ministry of Finance; Ministry of Planning, Housing and the Environment.

Updated and Available on the internet: 3rd October, 2008

<http://www.finance.gov.tt/publications.php?mid=12&year=2008> pgs 174-179

Comment:

The budget presentation in particular outlines the direction of expenditure in terms of specific projects and objectives.

C

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." What is meant by economic classification? This can be defined as identification of economic activities. The classifications which are used coincide more to socio-economic classifications. The projects and objectives are identified but that does not mean the technocrats adhere to the use of these funds on these projects. In many instances, they apply funds based on their discretion on overall projects.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c."

IBP Comment: IBP editors chose answer "c" in light of the researcher's comments.

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:

The Appropriation Bill
 22nd September, 2008 available on the internet 6th October, 2008 titled
 "The Senate Appropriation Bill"
<http://www.finance.gov.tt/documents/publications/pub45718B.pdf>
<http://www.ttparliament.org/hansards/hh20080922.pdf>
 pgs 8-23

Public Sector Investment Programme (PSIP) Trinidad 2009
 Available to the Public but not on the internet: 22nd September, 2008
 Ministry of Finance; Ministry of Planning, Housing and the Environment.
 Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/documents/publications/pub6926F4.pdf>
 Appendix 2 tranche: I,II and III and appendix 3

Public Sector Investment Programme (PSIP) Tobago 2009
 Available to the Public but not on the internet: 22nd September, 2008
 Ministry of Finance; Ministry of Planning, Housing and the Environment.
 Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/documents/publications/pubA254B8.pdf>
 pgs 67-74

Social Sector Investment Programme (SSIP) 2009
 Available to the Public but not on the internet: 22nd September, 2008,
 Ministry of Finance; Ministry of Planning, Housing and the Environment.
 Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/publications.php?mid=12&year=2008> pgs 174-179

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: Individual programs particularly capital expenditure such as roads, bridges, hospitals are identified and resources are allocated. But the "devil" is in the "tail" because these allocations are not used specifically for these programs. This is one sore issue that came out of the UDECOTT investigation.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c."

C

<p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<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></p> <p><u>Comment:</u> The PSIP and SSIP will provide some degree of information based on the expected duration of certain projects undertaken.</p> <p><u>Peer Reviewer One Comment:</u> This is not done for all projects. These are only done for some projects based on Government criteria.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> Please revert to the comment made. The question is based on anticipated levels of aggregate expenditure following the budget year. Apart from the PSIP and the SSIP projected levels of aggregate expenditure are not elaborated.</p>	<p>b</p>

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:

Comment:

Expenditures are projected for the budget year, with revisions made only for the past 2 budget years, for example, for budget year 2009, estimates are presented for 2009, along with revised estimates for 2007 and 2008. The PSIP and SSIP will provide some degree of information based on the expected duration of certain projects undertaken.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Whilst multi-year estimates are presented for aggregate expenditure on some projects, details and information are not provided to satisfy the basis or continuity of these projects.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." Based on consistency with question 5, the same applies here with the comment and cited documents.

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

<p>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?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-49</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Sources of tax revenue are identified individually for the main sources.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 22-49</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Sources of non tax revenue are provided for the main sources.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Trinidad and Tobago's budgets are presented for the fiscal year alone in terms of revenue and are based on annual projections of the price of Oil and Natural Gas.</p> <p><u>Peer Reviewer One Comment:</u> The budget is a financial plan for a fiscal year based on the major natural resources, that is oil and gas but it is not an economic plan which will be (a) more futuristic (b) adaptable (c) performance oriented (d) facilitate governance structure. Ideally, it becomes a boring repetition year after year, a mere device to hoodwink the population. The whole process needs to be revamped and the executive be held more accountable to the public.</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> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u> Trinidad and Tobago's budgets are presented for the fiscal year alone in terms of revenue and are based on annual projections of the price of Oil and Natural Gas.</p> <p><u>Peer Reviewer One Comment:</u> Refer to my comment in 9.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs xxxiii- xxxiii and page 89.

Review of the Economy 2008, September 22nd, 2008
<http://www.finance.gov.tt/documents/publications/pub268049.pdf>
Pgs 27-29

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." No, the budget does not give information on the total government debt. It shows the sources of funds which would include the debt to be generated under the fiscal year. Perhaps it might be wise to include a "National Balance Sheet" at the opening and end of the fiscal year.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because net borrowing requirement for the year is identified but not necessarily all of the relevant data on national debt, as can be seen as page 27 and Appendix 23 of the Review of the Economy.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

C

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>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> <p><u>Citation:</u> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs xxxiii- xxxiii and xxxv and pg 89</p> <p>Review of the Economy 2008, September 22nd, 2008 http://www.finance.gov.tt/documents/publications/pub268049.pdf, pgs 27-29</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Interest payments on the debts are provided. But there is no reference to outstanding interest brought forward, accrued interest for the period. In addition, how the interest payments or accruals or brought forward are broken down between short, medium and long term loans as well as what are the conditions such as penalties on these loans.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</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:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs xxxiii- xxxiii and xxxv and pg 89

Review of the Economy 2008, September 22nd, 2008
<http://www.finance.gov.tt/documents/publications/pub268049.pdf>, Pgs 27-29

Comment:

Nature of debt- whether domestic or external is distinguished as "Domestic" or "Foreign."

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." All these details are not provided and quite rightly in the interest of accountability and transparency, they ought to be provided so that the general public would be informed.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b." I chose my answer because in terms of debt servicing, the Draft Estimates of Expenditure (2009) page 89 as cited breaks down debt servicing into items as follows: Interest, with sub-heads Domestic and Foreign, Expenses of Issue, Management of Loans, Discounts and other Financial Instruments; Along with this, there is also a breakdown of the Sinking Fund, and the Repayment of Loans.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the data across the countries.

b

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- 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).

Citation:

Budget Statement 2009, 22nd September, 2008
<http://www.ttparliament.org/documents/1119.pdf>
<http://www.ttparliament.org/hansards/hh20080922.pdf>, pgs 8-17

Social Sector Investment Programme (SSIP) 2009,
Available to the Public but not on the internet: 22nd September, 2008
Ministry of Finance; Ministry of Planning, Housing and the Environment.
Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/publications.php?mid=12&year=2008>, pgs 20-21

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The macroeconomic environment leaves much to be desired because the analysis is based on obsolete information gathered from CSO reports which may be outdated. In addition, the decision makers seem to be myopic of the macro-economic global events taking place. This was particularly reflected in 2008/2009 budget when government ministers felt that the economic downturn in the world's economy would not affect the public but then within 3 months of preparing the budget and presenting it they had to revise it from \$53BTT to \$47BTT by freezing capital expenditure to the tune of \$6BTT.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c."

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

C

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)?

- 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).

Citation:

Budget Statement 2009, 22nd September, 2008

<http://www.ttparliament.org/documents/1119.pdf>

<http://www.ttparliament.org/hansards/hh20080922.pdf>, pgs 8-17

Comment:

The macroeconomic assumptions in terms of the price of Oil and Natural Gas are the only concrete examples of an explicit assumption but other macroeconomic assumptions are not related to any sensitivity analysis of different/ variances of Oil and Natural Gas prices and revenues outcomes.

Peer Reviewer One Comment: Agree with comment but further add that the systems are so archaic to the point where other factors are not even considered. It is just a reflection of a dependency syndrome to focus on oil and gas.

Peer Reviewer Two Comment:

d

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?

- a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on expenditures is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Statement 2009, 22nd September, 2008
<http://www.ttparliament.org/documents/1119.pdf><http://www.ttparliament.org/hansards/hh20080922.pdf>, pgs 10-46

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Policy has no relation to budgetary allocation. If the budget is not provided as an economic plan, it is difficult to see the interaction between policy and expenditure. In other words policy is not translated in economic activity by allocating expenditure prudently.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because while there is some degree of vagueness between policy proposals and existing policies, one can in many instances be directed towards the Vision 2020 operational and strategic plans to view how budget policy affect expenditures and are distinct from existing policies. Important details however are not presented except for mention in the budget statement. The Public Sector Investment Programme (PSIP) also identifies some details on capital budget expenditure.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

C

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?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance.

Budget Statement 2009, 22nd September, 2008

<http://www.ttparliament.org/documents/1119.pdf><http://www.ttparliament.org/hansards/hh20080922.pdf>

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." No, policy does not play an integral role in developing and affecting revenue. It is not integrated and therefore one cannot discern a clear relationship between policy, revenue and expenditure. The question is what should be done to keep the masses satisfied for that fiscal year. If there was a clear policy involving revenue and expenditure, the annual core problems of health, education and security would not arise.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed to "c." I chose my answer because the budget statement as cited will make reference to revenue generation schemes and the intended impact on revenues for the budget. This is dependent however on whether any distinct policies are implemented for the given budget year. If perhaps in a specific year there were no decisions by the executive to implement new revenue generation schemes then there will be no details, however as in the most recent budget of 2009/2010, there was a greater amount of focus on how measures such as the property tax- said to be targeting greater equity, would affect government revenues.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

C

Estimates for Years Prior to the Budget Year

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)?
- All expenditures are classified by administrative unit for BY-1.
 - Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.
 - Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.
 - No expenditures classified by administrative unit are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance.

pgs v-ix

Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs v-vii

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pg xiv

Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance. pgs v-xii

Social Sector Investment Programme (SSIP) 2009. Available to the Public but not on the internet: 22nd September, 2008, Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/publications.php?mid=12&year=2008> pgs 174-179

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." No systemic or organizational approach to present budget according to administrative unit either for BY-1 or BY or BY+1.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer because the documents cited clearly states expenditures under specific "Heads" for example Head Number 35 refers to the Ministry of Tourism for which expenditure is presented separately from Head Number 47 which refers to the Ministry of Foreign Affairs. Further, on

a

<p>page 220 of the Draft Estimates of Expenditure for 2009, the expenditure under the Ministry of Tourism (for example) are presented for 2007 (Actual), 2008 (Estimates), 2008 (Revised estimates) and 2009 (Estimates) along with the Variance.</p> <p>IBP Comment: IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<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> <ol 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> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs v-vii and xxxiv-xxxv</p> <p>Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs ix-x</p> <p>Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pg xiv</p> <p>Public Sector Investment Programme (PSIP) Trinidad 2009 Available to the Public but not on the internet: 22nd September, 2008 Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/documents/publications/pub6926F4.pdf appendix 2 tranche: I,II and III and appendix 3</p> <p>Public Sector Investment Programme (PSIP) Tobago 2009 Available to the Public but not on the internet: 22ndSeptember, 2008 Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/documents/publications/pubA254B8.pdf, pgs 67-74</p> <p>Social Sector Investment Programme (SSIP) 2009. Available to the Public but not on the internet: 22nd September, 2008, Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/publications.php?mid=12&year=2008 pgs 174-179</p>	<p>a</p>

Comment:

Functional classifications used, for example, are: general Public Services, Defence/Public Order and safety, Education Affairs and Services etc. Expenditures are presented for the budget year as estimates, for the previous budget year as Estimates and revised estimates, and the BY-3 as actual values.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Functional classification in my view relate to responsibility areas. In this respect, the cabinet positions can be classified as functional. So, in some way we can say the ministries can be classified as functional. But these ministries are not held responsible or accountable. Revisions done to BY or BY-1 or BY+2 are not based on meaningful evaluations but a short-term measures to meet expenditure.

Peer Reviewer Two Comment: Just a clarification: In the draft estimates of expenditure the BY-2 expenditures are presented as actual values and the BY-3 expenditures are not listed.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer because even though the yearly performance of various ministers in different cabinet positions may be indeed questioned, the question does not seek an evaluation of ministerial performance but rather whether expenditures are classified by functional classification which are based on identification of the relevant ministries that head expenditure. Further as per the comment in question 18 above: on page 220 of the Draft Estimates of Expenditure for 2009, the expenditure under the Ministry of Tourism (for example) are presented for 2007 (Actual), 2008 (Estimates), 2008 (Revised estimates) and 2009 (Estimates) along with the Variance. Sub-heads are also identified, i.e: personnel expenditure, goods and services, minor equipment purchases etc. Also refer to pages xxxiv-xxxv as cited in the Draft Estimates of Expenditure.

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

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?

- a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
- b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by economic classification for BY-1.
- d. No expenditures classified by economic classification are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs x-xxiv

Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-194

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-368

Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 2-557

Comment:

Expenditures are presented for the budget year as estimates, for the previous budget year as Estimates and revised estimates, and the BY-3 as actual values.

Some examples of economic classifications are: personnel expenditure, equipment purchases etc.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The classifications are more socio-economic rather than economic classifications. This is expected given the narrow interpretation of what a National Budget means.

Peer Reviewer Two Comment: Just a clarification: In the draft estimates of expenditure the BY-2 expenditures are presented as actual values and the BY-3 expenditures are not listed.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c."

IBP Comment: Based on a review of comments, IBP editors chose answer "c."

C

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)?

- a. Program-level expenditure data are presented for all expenditures for BY-1.
- b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
- c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
- d. No program-level expenditure data are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

Public Sector Investment Programme (PSIP) Trinidad 2009
Available to the Public but not on the internet: 22nd September, 2008
Ministry of Finance; Ministry of Planning, Housing and the Environment.
Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/documents/publications/pub6926F4.pdf>
appendix 1

Public Sector Investment Programme (PSIP) Tobago 2009
Available to the Public but not on the internet: 22nd September, 2008
Ministry of Finance; Ministry of Planning, Housing and the Environment.
Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/documents/publications/pubA254B8.pdf>
pgs 64-66

Social Sector Investment Programme (SSIP) 2009
Available to the Public but not on the internet: 22nd September, 2008,
Ministry of Finance; Ministry of Planning, Housing and the Environment.
Updated and Available on the internet: 3rd October, 2008
<http://www.finance.gov.tt/publications.php?mid=12&year=2008> pgs 174-179

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Some individual projects are represented but the funding may be shifted around to other projects.

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c" to maintain consistency of assumptions across countries. See question 4.

C

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)?
- 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).

Citation:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs x-xxiv

Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-194

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-368

Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 2-557

Comment:

Prior year's expenditure is provided as an estimate which is then confirmed (actual expenditure) for two years' prior budget.

Peer Reviewer One Comment: Actual expenditure is confirmed with revisions for the previous 2 years and then the information is used for the current year. However, therein lies the problem in developing a current budget where assumptions may have changed and so it becomes simple arithmetic by \pm a percentage change based on some criteria such as standard of living, cost of living, change in price levels, changes in oil and gas prices.

Peer Reviewer Two Comment:

a

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)?

- a. Yes, such prior-year estimates of aggregate expenditure are presented.
- b. No, such prior-year estimates of aggregate expenditure are not presented.
- c. Not applicable/other (please comment).

Citation:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs x-xxiv

Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-194

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-368

Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance.pgs 2-557

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." No. Such prior year estimates of aggregate expenditure are not presented although the minister of finance may make reference to such in his/her budget presentation.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer based on the table on pages viii to ix of the 2009 Draft Estimates of Expenditure which aggregates expenditure for all Ministries and various administrative units for 2007 (Actual), 2008 (Estimates) 2008 (Revised Estimates) and 2009 (Estimates).

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

a

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)?
- 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).
 - 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.
 - 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.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs x-xxiv

Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-194

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-368

Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance.pgs 2-557

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." No. Such prior year estimates are not presented at all which is critical for future evaluation and formulation of the correct budget. This is the reason why successive administrations can just drop budget themes and objectives in previous budget without being accountable and responsible.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "a" based on the table on pages v to vii of the 2009 Draft Estimates of Expenditure which presents expenditure for all Ministries and various administrative units for 2007 (Actual), 2008 (Estimates) 2008 (Revised Estimates) and 2009 (Estimates).

IBP Comment: IBP editors chose answer "b" to maintain consistency with the

b

<p>guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. See question 4.</p>	
<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> <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 expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs x-xxiv</p> <p>Estimates of Development Programmes for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-194</p> <p>Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-368</p> <p>Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 2-557</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>

<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> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs x-xxiv</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> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-49</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-49</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-49</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008.Publicly Available but not on the internet: Ministry of Finance. pgs 1-49</p> <p><u>Comment:</u> Actual values for BY-2 are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008.Publicly Available but not on the internet: Ministry of Finance. pgs 1-49</p> <p><u>Comment:</u> Actual values for BY-2 are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Draft Estimates of Revenue for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pgs 1-49</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pg 89</p> <p>Review of the Economy 2008, September 22nd, 2008 http://www.finance.gov.tt/documents/publications/pub268049.pdf, Pgs 27-29</p> <p><u>Comment:</u> While direct government debt is reported upon fully, contingent liability commitments from government debt guarantees to para-statals are not always fully acknowledged.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <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 government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. pg 89</p> <p><u>Comment:</u> While direct government debt is reported upon fully, contingent liability commitments from government debt guarantees to para-statals are not always fully acknowledged.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some reporting is done on earmarked revenues eg Health Surcharge, NIS and road tax.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

Draft Estimates of Expenditure for the Financial year 2009, 22nd September 2008, Publicly available but not on the internet. Pg 94 (for example).

Draft Estimates of Revenue and Expenditure of the Statutory Boards and of Similar Bodies and of the Tobago House of Assembly for the Financial Year 2009, 22nd September 2008, Publicly available but not on the internet. Pg. v- ix.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c."

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because as the Draft Estimates of Expenditure presents a breakdown of expenditures by each Ministry which includes Current Transfers and Subsidies as well as Current transfers to Statutory boards and Similar Bodies for example pg 94 for the Ministry of Planning, Housing and the Environment (as in citation). The Draft Estimates of Expenditure for Statutory Boards and similar Bodies and of the Tobago House of Assembly also includes Current Transfers and Subsidies and Government Loans and Subvention.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

C

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on transfers to public corporations is not presented.
- e. Not applicable/other (please comment).

Citation:

Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance pg ix- xii And pages v-vii.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c."

Peer Reviewer Two Comment: The answer should be "b."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b." I chose my answer because The Draft Estimates of Expenditure for Statutory Boards and similar Bodies and of the Tobago House of Assembly also includes Current Transfers and Subsidies and Government Loans and Subvention.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

C

<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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance. Pgs viii- ix</p> <p><u>Comment:</u> In the Draft Estimates of Expenditure, it is outlined as "Acquisition of Physical and Capital Assets." Some financial assets information is provided in Central Bank Annual reports as well (Central Bank annual Survey and Report)</p> <p><u>Peer Reviewer One Comment:</u> No, the executive budget only reflects current acquisitions of financial assets.</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></p> <p><u>Comment:</u> Very little information is provided on non-financial assets on a routine basis.</p> <p><u>Peer Reviewer One Comment:</u> No, the executive budget only reflects current acquisition of non financial assets.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears 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> In some cases particularly relating to arrears of salaries and wages in the public sector.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008.

Publicly Available but not on the internet: Ministry of Finance.
pgs xxi

Comment:

Within the presentation of each sub heading, elaborations are made but without details. For Example, under the sub head of "Goods and Services" details are referred to as "Extraordinary Expenditure" which is identified to capture unforeseen expenditure. Specific values toward this is not detailed however.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: No information is provided on contingent liabilities such as government loan guarantees.

Peer Reviewer Two Comment: A more appropriate response to this question would be that information on contingent liabilities broken down by statutory authorities and state enterprises is available in the Review of the Economy 2008 published by the Ministry of Finance. See appendix 3: Total Public Debt and Debt Service.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because based on Peer Reviewer Two's comment, the information is present but lacks important details.

IBP Comment: Based on a review of comments, IBP editors chose answer "c."

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:

Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008.

Publicly Available but not on the internet: Ministry of Finance. pg 92- Head 20: Pensions and Gratuities

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." No. However, information on future liabilities such as civil service pensions are presented in the executive's budget or any supporting budget documentation.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because it is consistent with the comment made by Peer Reviewer One such that information of future liabilities such as civil service pensions are presented hence option "c."

IBP Comment: IBP editors chose answer "c" in light of the researcher's comments.

C

<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>	d
<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> Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance pgs v-vii</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "c."</p>	C

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance pgs v-vii</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<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> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Allocations made to national security concerning secret items are submitted in the total allocations budgeted for the said ministry during the upcoming fiscal year. As a result, actually identifying the amount spent on 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"> 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. Yes, information is presented, highlighting the link between major policy goals and the budget, 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 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vision 2020 Operational Plan 2007-2010 Available to the public 20th August, 2007 and. Updated to the internet: Wednesday 12th September, 2007 http://www.vision2020.info.tt/pdf/Vision%202020%20Operational%Plan%202007-2010.pdf http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=350</p> <p>Vision 2020 Draft National Strategic Plan 20th August, 2007. Ministry of Finance; Ministry of Planning, Housing and the Environment. http://www.vision2020.info.tt/plans/National_Plan.pdf</p> <p><u>Comment:</u> A progress report for Vision 2020 has in the past been produced, but for the given budget year under purview, was not produced. In addition all other budget statements have been developed under the themes of the Vision 2020 documents and have therefore been evaluated against the objectives within these documents.</p> <p><u>Peer Reviewer One Comment:</u> No documentation or action plan explains how the proposed budget is linked to government's stated policy or goals either by administrative unit or functional category for the budget year. The vision 2020 plan or any review of this plan does not synchronize with the prepared budget with regards to national policy or goals and financial allocations.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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 Available to the public 20th August, 2007 and. Updated to the internet: Wednesday 12th September, 2007 http://www.vision2020.info.tt/pdf/Vision%202020%20Operational%Plan%202007-2010.pdf http://www.finance.gov.tt/applicationloader.asp?app=doc_lib_details&id=350</p> <p>Vision 2020 Draft National Strategic Plan 20th August, 2007. Ministry of Finance; Ministry of Planning, Housing and the Environment. http://www.vision2020.info.tt/plans/National_Plan.pdf</p> <p><u>Comment:</u> A progress report has in the past been produced, but for the given budget year under purview, was not produced. In addition all other budget statements have been developed under the themes of the Vision 2020 documents and have therefore been evaluated against the objectives within these documents.</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> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Statement 2009 22nd September, 2008 http://www.ttparliament.org/documents/1119.pdf http://www.ttparliament.org/hansards/hh20080922.pdf pgs 30-39</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<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> Budget Statement 2009 22nd September, 2008 http://www.ttparliament.org/documents/1119.pdf http://www.ttparliament.org/hansards/hh20080922.pdf pgs 30-39</p> <p><u>Comment:</u></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> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are 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>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> Not well designed</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> 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><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>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> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Social Sector Investment Programme (SSIP) 2009 Available to the Public but not on the internet: 22nd September, 2008 Ministry of Finance; Ministry of Planning, Housing and the Environment. Updated and Available on the internet: 3rd October, 2008 http://www.finance.gov.tt/publications.php?mid=12&year=2008 Pgs 42-44</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

Additional Key Information for Budget Analysis & Monitoring	
<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> Budget Presentation 2008/2009 22nd September, 2008 http://www.ttparliament.org/documents/1119.pdf http://www.ttparliament.org/hansards/hh20080922.pdf pg 42</p> <p>The Appropriation Bill 22nd September, 2008 available on the internet 6th October, 2008 titled "The Senate Appropriation Bill" http://www.finance.gov.tt/documents/publications/pub45718B.pdf http://www.ttparliament.org/hansards/hh20080922.pdf pgs 8-23</p> <p><u>Comment:</u> While the sources are outlined, the tax rate or fee schedule are not usually detailed.</p> <p><u>Peer Reviewer One Comment:</u></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> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is 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>	d
<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>	d

<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>	d
<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> Budget Presentation 2008/2009 22nd September, 2008 http://www.ttparliament.org/documents/1119.pdf http://www.ttparliament.org/hansards/hh20080922.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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 Citizens Budget is produced.</p> <p><u>Peer Reviewer One Comment:</u></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> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. 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>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. 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. c. 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. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Freedom of Information Act (FOIA) 1999 http://www.ttparliament.org/bills/acts/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> Under the freedom of information act (1999) citizens can obtain information. But, the response is stymied by bureaucracy. There are some technocrats who feel that they are above the law. In many cases, these situations end up in the High Courts.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<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> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. 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>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> <ul style="list-style-type: none"> 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. 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. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. 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

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 passed within the 12 month fiscal year (with 1 month extension possible).</p> <p><u>Peer Reviewer One Comment:</u></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> A document called the "Call Circular" is sent to the Ministries, Statutory Boards and Similar Bodies and the Tobago House of Assembly, but for the budget year 2009, has not been uploaded on the internet. See also the attached appendix in the final comments section.</p> <p><u>Peer Reviewer One Comment:</u> Whilst a call circular is sent to the ministries statutory board and similar bodies including the Tobago House of Assembly, this is not available to the general public whether through the print media or otherwise.</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> Once the date of the Budget is announced, the Government adheres to it.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> It only sticks to the date of presentation of the budget to the national community.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive consults with the Members of Parliament in the Lower House who are also Ministers- See also the attached appendix in the Final Comments section</p> <p><u>Peer Reviewer One Comment:</u> These consultations with members of the legislature or any other parties as part of its process of determining budget priorities are superficial. The decisions are already made. Such meetings ought to be participative in nature.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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> Budget Consultations 2006-2007 Ministry of Finance, 15th September, 2006 http://www.finance.gov.tt/documents/publications/pub32.pdf</p> <p><u>Comment:</u> Consultations with invited interest groups such as the Business Sector and some other invited organizations do take place leading up to the budget but the suggestions, or reports are not made available to the public. In 2006 however, a document entitled: Budget Consultations 2006-2007 was made available on the internet- see citation above</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. 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. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The executive does not release a pre-budget statement. However, the press may communicate issues based on information provided from inside sources.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<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>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

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> <ul 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>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<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 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></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> 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 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>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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>	d

<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 has jurisdiction to query any document (financial) that is not compatible with the rules and regulations governing the public service.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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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?

- 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.
- 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.
- c. Not applicable/other (please comment).

Citation:

Comment:

No specific information is provided on secret items- not even that they exist so it is difficult to conclude anything other than this is not applicable.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" to maintain consistency of assumptions in selecting answers across countries. See also questions 47 and 123.

b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> The Constitution of the Republic of Trinidad and Tobago http://parliament.gov.tt/Docs/constitution/ttconst.pdf section 112 (2)</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></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- 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 or the approved budget is not released to the public.
- e. Not applicable/other (please comment).

Citation:

The Appropriation Act 2009

10th October, 2008

<http://www.ttparliament.org/legislations/a2008-19.pdf>

Draft Estimates- Estimates of Recurrent Expenditure for the financial year 2009,

22nd September, 2008.

Publicly Available but not on the internet: Ministry of Finance.

Public Sector Investment Programme (PSIP) Trinidad 2009

Available to the Public but not on the internet: 22nd September, 2008

Ministry of Finance; Ministry of Planning, Housing and the Environment.

Updated and Available on the internet: 3rd October, 2008

<http://www.finance.gov.tt/documents/publications/pub6926F4.pdf>

Public Sector Investment Programme (PSIP) Tobago 2009

Available to the Public but not on the internet: 22nd September, 2008

Ministry of Finance; Ministry of Planning, Housing and the Environment.

Updated and Available on the internet: 3rd October, 2008

<http://www.finance.gov.tt/documents/publications/pubA254B8.pdf>

Comment:

Peer Reviewer One Comment: This is assuming that a department is taken to mean a ministry. Otherwise, the approved budget does not include departmental totals and some additional details (for instance, sub department totals or major programs).

Peer Reviewer Two Comment:

b

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> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No In-Year reports are provided by the executive, however, some similar information can be found in the Central Bank's Economic Bulletin and Statistical Digests</p> <p><u>Peer Reviewer One Comment:</u></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></p> <p><u>Comment:</u> No In-Year reports are provided by the executive. However, some information can be found in the Central Bank's Economic Bulletins.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul 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></p> <p><u>Comment:</u> No In-year reports are released by the executive, however, several media briefings during the course of the year are held to inform the public on what is taking place. A mid-year supplemental budget has been produced in recent years, informed by a mid term review that is supposed to be made available to the public, but has not been explicitly referred to. It is also possible to refer to the Central Bank's Economic Bulletin for some information.</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>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></p> <p><u>Comment:</u> No In-year reports are released by the executive, however, several media briefings during the course of the year are held to inform the public on what is taking place. A mid-year supplemental budget has been produced in recent years, informed by a mid term review that is supposed to be made available to the public, but has not been explicitly referred to. It is also possible to refer to the Central Bank's Economic Bulletin for some information.</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>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:</u> No In-year reports are released by the executive, however, several media briefings during the course of the year are held to inform the public on what is taking place. A mid-year supplemental budget has been produced in recent years, informed by a mid term review that is supposed to be made available to the public, but has not been explicitly referred to. It is also possible to refer to the Central Bank's Economic Bulletin for such information.</p> <p>Economic Bulletin http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=eb</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>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 Bulletin http://www.central-bank.org.tt/publications/index.php?pid=6002&pub=eb</p> <p><u>Comment:</u> No In-year reports are released by the executive, however, several media briefings during the course of the year are held to inform the public on what is taking place. A mid-year supplemental budget has been produced in recent years, informed by a mid term review that is supposed to be made available to the public, but has not been explicitly referred to. It is also possible to refer to the Central Bank's Economic Bulletin for such information.</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>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> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. 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><u>Comment:</u> No In-year reports are released by the executive, however, several media briefings during the course of the year are held to inform the public on what is taking place. A mid-year supplemental budget has been produced in recent years, informed by a mid term review that is supposed to be made available to the public, but has not been explicitly referred to. It is also possible to refer to the Central Bank's Economic Bulletin for such information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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></p> <p><u>Comment:</u> The Central Bank of Trinidad and Tobago provides this information during the year not the executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> <ul style="list-style-type: none"> 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, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The only possible source of such information is from the Central Bank of Trinidad and Tobago Economic Bulletin and/or Statistical Digests.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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></p> <p><u>Comment:</u> The only possible source of such information is from the Central Bank of Trinidad and Tobago Economic Bulletin and/or Statistical Digests.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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?
- a. 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.
 - b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
 - c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
 - d. 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.
 - e. Not applicable/other (please comment).

Citation:

Finance (Supplemental) Appropriation (2008) Act, 2009.
28th January 2009.
<http://www.ttparliament.org/legislations/a2009-02.pdf>

Comment:

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 Supplemental Appropriation Bill This Bill is also informed by the Mid-Term review which is mainly for internal purposes although some summary details may be provided in the Supplemental Appropriation Bill.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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> <ul style="list-style-type: none"> a. 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. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> However, budget highlights ought to be given on a mid year basis.</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> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. 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. 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>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> <ul style="list-style-type: none">a. 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.b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.d. 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.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> If a Supplemental Appropriation Bill is presented, some information is provided on updated revenue estimates. Note: in fiscal year 2009-2010 two public announcements were made as to revisions in Oil and Natural Gas prices and production on revenue implications.</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>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> The Supplemental Appropriation Bill may include some such details.</p> <p><u>Peer Reviewer One Comment:</u> The shifting of funds is a manipulative exercise particularly at the end of the budget year when there are surplus funds. No structure is in place to manage surplus funds in some areas in comparison to deficits in other areas.</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's Report

Thursday May 14th, 2009

http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2008_AG_REPORT.pdf

Reform of the Public Sector Procurement Regime- A White Paper

August 2005, Ministry of Finance

<http://www.finance.gov.tt/documents/publications/pub50.pdf>

Comment:

The procurement processes are continually questioned by those in the Opposition party and even Independents. It should be noted that some current processes have recently been referred to Commissions of Enquiry. It signals that there has to be greater transparency and accountability during the procurement processes with greater detail placed on full disclosure. A draft public procurement bill has been in the making for some years now but the Government has not tabled in Parliament in spite of widespread consultation.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The procurement policy needs to be reviewed and checks and balances be implemented. There are too many loopholes for manipulation. The procurement policy should take the form of an accountability approach and therefore in its development and formulation, the accounting bodies ought to be involved in the process.

Peer Reviewer Two Comment: After review of the Auditor General's report (see below), a more appropriate response to this question would be answer "d" for the following reasons: This question asks about reported instances of procurement in practice so the answers provided should be more specific. The Auditor General's Report of April 2009 (April 27, 2009) cites numerous examples of irregularities on the public accounts of the Republic of Trinidad and Tobago. For example, the report noted that the basis for selecting one individual to service 32 out of the 45 vehicles of the Customs and Excise Division at the Ministry of Finances was unclear and that payments for 37 of

<p>the vehicles serviced by that individual were not reflected in the Division's records. For additional examples of irregularities at various ministries, see pages 103 to 108.</p> <p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because while several irregularities have been identified, one can question the choice of whether option d conveys the message that none of the transactions were indeed open. Answer "c" seems more appropriate, acknowledging the existence of several irregularities but also acknowledging that the process is not entirely fraught by irregularities.</p> <p>IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.</p>	
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol 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> Finance (Supplemental) Appropriation (2008) Act, 2009. 28th January 2009. http://www.ttparliament.org/legislations/a2009-02.pdf</p> <p><u>Comment:</u> Approved 28th January 2009.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	<p>a</p>

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. 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. Not applicable/other (please comment). <p><u>Citation:</u> Finance (Supplemental) Appropriation (2008) Act, 2009. 28th January 2009. http://www.ttparliament.org/legislations/a2009-02.pdf</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The adjustment made for supplemental budget requests is done on an ad-hoc basis without meaningful examination of the quantum of goods and services required and the purpose thereof.</p> <p>Peer Reviewer Two Comment:</p>	d
<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> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See: for more details http://rgd.legalaffairs.gov.tt/Laws/Chs.%2069-73/69.01/69.01%20aos.htm</p> <p>Peer Reviewer One Comment: Whilst these expenditures are approved by the legislature, there is no follow-up action or review to determine whether the funds were used for specific purposes or not.</p> <p>Peer Reviewer Two Comment: More specifically see Exchequer and Audit Act of 1959, chapter 69:01, Part IV: 16 "Establishment of Contingency Funds."</p>	a

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> <ul 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></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's Report Thursday May 14th, 2009http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2008_AG_REPORT.pdf</p> <p><u>Comment:</u> The AG report is the document that provides audit information but not necessarily on a timely basis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> <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> Draft Estimates of Expenditure for the financial year 2009, 22nd September, 2008. Publicly Available but not on the internet: Ministry of Finance.</p> <p><u>Comment:</u> The estimates of revenue and expenditure however indicate actual as well as originally estimated revenues and expenditures, no explicit explanation is provided of variance.</p> <p><u>Peer Reviewer One Comment:</u></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> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, 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> This information is not even reflected in the forthcoming proposed budget.</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> <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> Draft Estimates of Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2009, 22nd, September 2008. Publicly Available but not on the internet: Ministry of Finance. pgs v-xii</p> <p><u>Comment:</u> The estimates of revenue and expenditure however, indicate actual as well as originally estimated revenues and expenditures, no explicit explanation is provided of variance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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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?

- 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).

Citation:

Review of the Economy 2008

September 22nd, 2008

<http://www.finance.gov.tt/documents/publications/pub268049.pdf>

pg 12

Comment:

The only explicit assumption is that of the projected Oil and Natural Gas price.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." since the Review of the Economy does not correspond to what the OECD's Best Practices for Budget Transparency would call a year-end report and to be consistent with the answers given for year-end reports in Tables 2 and 3 of the questionnaire.

Researcher Response: I chose my answer "c" because even though the documents cited may not meet the OECD Best Practices standards, we must acknowledge that some degree of information is provided even if at the very least it provides minimal information hence answer c that stresses "some" explanation but lacks important details.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the data across the countries. The Review of the Economy does not correspond to a Year-End Report (see also Peer Reviewer Two Comment). Moreover, according to the researcher, as stated in Section I Table 2, a Year-End Report is not produced in Trinidad; therefore all questions related to this document (101-110) have to be marked "d."

d

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

- 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).

Citation:

Review of the Economy 2008

September 22nd, 2008

<http://www.finance.gov.tt/documents/publications/pub268049.pdf>

pgs 13-20

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." since the Review of the Economy does not correspond to what the OECD's Best Practices for Budget Transparency would call a year-end report and to be consistent with the answers given for year-end reports in Tables 2 and 3 of the questionnaire.

Researcher Response: I chose my answer "c" because even though the documents cited may not meet the OECD Best Practices standards, we must acknowledge that some degree of information is provided even if at the very least it provides minimal information hence answer c that stresses "some" explanation but lacks important details.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the data across the countries. The Review of the Economy does not correspond to a Year-End Report (see also Peer Reviewer Two Comment). Moreover, according to the researcher, as stated in Section I Table 2, a Year-End Report is not produced in Trinidad; therefore all questions related to this document (101-110) have to be marked "d."

d

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

- 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).

Citation:

Review of the Economy 2008

September 22nd, 2008

<http://www.finance.gov.tt/documents/publications/pub268049.pdf>

pg 12

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." since the Review of the Economy does not correspond to what the OECD's Best Practices for Budget Transparency would call a year-end report and to be consistent with the answers given for year-end reports in Tables 2 and 3 of the questionnaire.

Researcher Response: I chose my answer "c" because even though the documents cited may not meet the OECD Best Practices standards, we must acknowledge that some degree of information is provided even if at the very least it provides minimal information hence answer c that stresses "some" explanation but lacks important details.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the data across the countries. The Review of the Economy does not correspond to a Year-End Report (see also Peer Reviewer Two Comment). Moreover, according to the researcher, as stated in Section I Table 2, a Year-End Report is not produced in Trinidad; therefore all questions related to this document (101-110) have to be marked "d."

d

<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 2008 September 22nd, 2008 http://www.finance.gov.tt/documents/publications/pub268049.pdf</p> <p><u>Comment:</u></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

The Independence and Performance of the Supreme Audit Institution	
<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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Auditor General's Report Thursday May 14th, 2009 http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2008_AG_REPORT.pdf</p> <p><u>Comment:</u> The gathering of information for this report occurs prior to the closure and after the closure of the financial year after which the report is prepared and then released to the public at a date in the future.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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's Report Thursday May 14th, 2009 http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2008_AG_REPORT.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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's Report Thursday May 14th, 2009 http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2008_AG_REPORT.pdf</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> The Constitution of the Republic of Trinidad and Tobago Sections 116 and 117; and The Exchequer and Audit Act, Chapter 69:01</p> <p><u>Comment:</u> The Auditor General is appointed by the President of the Republic of Trinidad and Tobago after consultation with the Prime Minister and the leader of the Opposition and may hold office up to 65 years and may be removed from office only on certain grounds and after a prescribed procedure. Those provisions are entrenched in the Constitution of the Republic of Trinidad and Tobago.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Auditor General's Report Thursday May 14th, 2009 http://www.auditorgeneral.gov.tt/documentlibrary/downloads/9/2008_AG_REPORT.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</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 that follows 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:

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> <ul 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>Peer Reviewer One Comment:</u> It is difficult to obtain qualified staff to undertake these audits. In the circumstances, these services are outsourced to the big audit firms.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> A system is simply not there to effectively maintain such communication with the public.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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>Peer Reviewer One Comment: The legislature is not properly staffed with trained personnel to conduct these reviews.</p> <p>Peer Reviewer Two Comment:</p>	<p>a</p>
<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>Peer Reviewer One Comment: Whilst the executive reports publicly on some audit findings, no remedial action is taken to address findings and follow through on recommendations.</p> <p>Peer Reviewer Two Comment:</p>	<p>C</p>

<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> The executive does not have the personnel to pursue or address recommendations.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> There is no transparency between the branches of government with regards to security. There is a lack of coordination which has resulted in high crime rates experienced by the population.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Additional Comments:

Please use this section to add any additional comments

Notes on Budget Formulation Phase

From Interview with Eric James, Director of Budgets, Ministry of Finance, Trinidad & Tobago.

Budget process is informed constitutionally and legally by:

- T&T Constitution, Section 113;
- Chapter 69 of the Exchequer and Audit Act(Laws of T&T);
- Advice from the Treasury Secretary with a team of 6/7 lawyers and also by Inland Revenue and Customs and Excise.

Call Circular:

Call Circular, No. 1 Dated: February 20, 2009. Draft estimates of Revenue and Expenditure of Ministries and Departments including the Income and Expenditure of Statutory Boards and Similar Bodies and of The Tobago House of Assembly for the Financial Year 2010.
<http://www.finance.gov.tt/documents/publications/pub3B81AA.pdf>

This circular initiates the T&T budget process. The policy aspect of the budget is informed by Vision 2020 and the medium term planning framework. Discussion begins in the Policy Formulation subcommittee that signs off on all economic policy matters before it goes to Cabinet. This sub-committee is chaired by the Prime Minister and includes the Ministers of Finance, Energy, Planning, Housing and the Environment, together with their Permanent Secretaries and deputy Permanent Secretaries together with the Central Bank Governor, the Director of Budget and 1-2 other persons.

Discussions begin with the question: What do we want this budget to do? The PM will articulate and this will inform an initial paper (policy document) and then other papers will follow. Line Ministers are invited to speak to specific issues which have impact on their portfolios, and their responses will inform the ultimate recommendations of the Director of Budgets.

Expenditure Details:

Expenditure details come after policy dialogue which, as noted, begins with the discussions above mentioned, and is synthesized in a policy document developed out of this process.

The Call Circular ought to go out in January (given the Oct-Sept budget cycle) since it takes 3-4 months for Ministries to pull together expenditure proposals. The Call Circular sets out the general directions for preparation of Ministerial budgets and is itself informed by macro-economic principles, financial constraints, Vision 2020 medium term plans and business and strategic plans of Ministries approved by Cabinet.

By the end of April/early May the first set of budget submissions are prepared, indicating what Ministries want. The Budgets division then reviews them to ensure that the proposals submitted include what the Cabinet has already approved. If Cabinet has not approved them, these proposals and their expenditure components are rejected.

Usually, proposals are made for more resources than what reality permits. (e.g. last year \$90 billion were requested, but only \$40 billion available). The Budgets division (of some 100 persons who also are responsible for the Public Sector Investment Programme: PSIP) will then trim these proposals, including excising duplication. This will then be sent to the Director of the Budgets division, including justification for exclusions. Then meetings are set up with Ministries in order to give them the opportunity to further explain their position, and

for the Budgets division to point out deficiencies and ask key questions needed to finalize the Ministerial budgets. Participants would include the Ministries Permanent Secretaries, deputy Permanent Secretaries, Heads of Departments, and all accounting staff. The Director, Budgets, then presents the draft budget to the Policy formulation sub-committee: detailing actual allocation and their justification.

Then there is a meeting between line ministers and the Minister of Finance, who can influence line ministers allocations but not the total ministerial budget allocation. Meetings take place only with key ministries, such as National Security, Health, Education. The Budgets Director then refines the revenue and expenditure sides (responding to ministerial preferences). The budget is then brought in line with the macro-economic objectives (e.g. balanced or surplus budget) and then returned to the policy formulation committee one last time. The Chairman then gives the OK after agreement is reached, and revenue and expenditure estimates are finalized.

The budget is not seen by any other than the policy formulation committee before budget day. It becomes public once it is presented to the Legislature.