The Government of Trinidad and Tobago provides the public with **minimal** budget information.

<table>
<thead>
<tr>
<th>Transparency (Open Budget Index)</th>
<th>Public Participation</th>
<th>Budget Oversight</th>
</tr>
</thead>
<tbody>
<tr>
<td>34 out of 100</td>
<td>27 out of 100</td>
<td>67 out of 100</td>
</tr>
</tbody>
</table>

The Government of Trinidad and Tobago is weak in providing the public with opportunities to engage in the budget process.

Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

### Usefulness of Budget Information Throughout the Budget Cycle

<table>
<thead>
<tr>
<th>Document Type</th>
<th>Usefulness</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not produced</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Limited</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Minimal</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Not produced</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Produced for Internal Use</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Not produced</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not produced</td>
</tr>
</tbody>
</table>

Trinidad and Tobago’s score of 34 out of 100 is substantially lower than the global average score of 45.

### Change in Transparency Over Time

<table>
<thead>
<tr>
<th>Year</th>
<th>Scant or None</th>
<th>Minimal</th>
<th>Limited</th>
<th>Substantial</th>
<th>Extensive</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>33</td>
<td>33</td>
<td>33</td>
<td>33</td>
<td>33</td>
</tr>
<tr>
<td>2010</td>
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<td>33</td>
<td>33</td>
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<tr>
<td>2012</td>
<td>38</td>
<td>38</td>
<td>38</td>
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<tr>
<td>2015</td>
<td>34</td>
<td>34</td>
<td>34</td>
<td>34</td>
<td>34</td>
</tr>
</tbody>
</table>

**Note:** The following categories are used to report the usefulness of each document: Not produced, Published Late, Internal Use, Scant, Minimal, Limited, Substantial, or Extensive.
The Availability of Budget Documents Over Time

Moreover, the Government of Trinidad and Tobago has failed to make progress in the following ways:

- Not making the Mid-Year Review available to the public.
- Not producing a Pre-Budget Statement, Citizens Budget, In-Year Reports, or Year-End Report.
- Publishing an Enacted Budget that only contains minimal budget information.

Trinidad and Tobago’s score of 34 on the 2015 Open Budget Index is largely the same as its score in 2012.

PUBLIC PARTICIPATION

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

Trinidad and Tobago’s score of 27 out of 100 indicates that the provision of opportunities for the public to engage in the budget process is weak. This is higher than the global average score of 25.
The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

**Oversight by the Legislature**

The legislature provides adequate oversight both during the planning stage and the implementation stage of the budget cycle.

However, the Executive’s Budget Proposal is not provided to legislators at least three months before the start of the budget year. Regular consultations on budget matters between the executive and the legislature do not take place. Finally, in both law and practice, the legislature is not consulted prior to the virement of funds in the Enacted Budget or spending contingency funds that were not identified in the Enacted Budget.

**Oversight by the Supreme Audit Institution**

The supreme audit institution provides adequate budget oversight.

Under the law, it has full discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate but has a weak quality assurance system in place.

**RECOMMENDATIONS**

**Improving Transparency**

Trinidad and Tobago should prioritize the following actions to improve budget transparency:

- Publish a Mid-Year Review.
- Produce and publish a Pre-Budget Statement, Citizens Budget, In-Year Reports, and Year-End Report.
- Increase the comprehensiveness of the Executive’s Budget Proposal by including more information on the classification of expenditures for future years and the classification of revenues for future years.

**Improving Participation**

Trinidad and Tobago should prioritize the following actions to improve budget participation:

- Provide detailed feedback on how public perspectives have been captured and taken into account.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Establish formal mechanisms for the public to assist the supreme audit institution to formulate its audit program and participate in audit investigations.

**Improving Oversight**

Trinidad and Tobago should prioritize the following actions to strengthen budget oversight:

- Ensure the Executive’s Budget Proposal is provided to legislators at least three months before the start of the budget year.
- In both law and practice, ensure the legislature is consulted prior to the virement of funds in the Enacted Budget and the spending of contingency funds that were not identified in the Enacted Budget.
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country’s questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

Despite repeated efforts, IBP was unable to get comments on the draft Open Budget Questionnaire results from the Government of Trinidad and Tobago.

Research to complete this country’s Open Budget Survey was undertaken by:

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Further Information
Visit www.openbudgetsurvey.org for more information, including:

- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.