Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trinidad and Tobago</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Document Refers to</td>
<td>Date of Publication</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>---------------------</td>
<td></td>
</tr>
<tr>
<td>Pre-Budget Statement</td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Budget Statement 2014</td>
<td>September 9, 2013</td>
<td></td>
</tr>
<tr>
<td>Draft Estimates of Expenditure 2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Draft Estimates of Recurrent Expenditure 2014 Draft</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimates of the Revenue and Expenditures of the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory Boards and Similar Bodies and of the Tobago</td>
<td></td>
<td></td>
</tr>
<tr>
<td>House of Assembly for the Financial Year 2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>2013-2014</td>
<td></td>
</tr>
<tr>
<td>Three-Year Public Sector Investment Programme 2014</td>
<td>September 9, 2013</td>
<td></td>
</tr>
<tr>
<td>Public Sector Investment Programme (Tobago) 2014 Public</td>
<td></td>
<td></td>
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<tr>
<td>Sector Investment Programme 2014</td>
<td></td>
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<tr>
<td>Social Sector Investment Programme 2014 State Enterprises</td>
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<tr>
<td>Investment Programme 2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medium Term Policy Framework 2011-14</td>
<td>October 10, 2011</td>
<td></td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>2013-2014</td>
<td></td>
</tr>
<tr>
<td>The Appropriation (for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2013-2014</td>
<td>September 27, 2013</td>
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<tr>
<td>----------------</td>
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<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>NA</td>
<td>N/A</td>
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<tr>
<td>In-Year Report</td>
<td>NA</td>
<td>N/A</td>
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<tr>
<td>Additional in-year report</td>
<td>NA</td>
<td>N/A</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>NA</td>
<td>N/A</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>NA</td>
<td>N/A</td>
</tr>
</tbody>
</table>


**Comments:** The Minister of Finance has responsibility for the budget. Section 113 (1) of the Constitution of the Republic of Trinidad and Tobago states: “The Minister responsible for finance shall cause to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year estimates of the revenues and expenditure of Trinidad and Tobago for that year.” The budget process in the Republic of Trinidad and Tobago operates under a fiscal year cycle that is twelve (12) months in length. The fiscal year starts on October 1 and ends on September 30 of each year. Please note that Budget Day was announced on August 11th 2013 as September 9th 2013. The "Money Bill" which is the Appropriation Bill as the EBP was laid on Budget day, after which it is presented to the Senate and then assented to. Assent was on the 27th September 2013. From the financial year 2012-2013, the Public Sector Investment Programme was introduced as a "Three-Year Public Sector Investment Programme". While there are no Year-end reports
according to the OECD Guidelines, a "Review of the Economy" is also made available on Budget Day to supplement the presentation of the Budget. Call Circulars are issued by the Ministry of Finance March or April before the beginning of the Budget Year. The Call Circulars include guidelines to each Ministry based on the Medium Term Policy Framework. In addition, while there are no In-Year reports, a review is undertaken within a six-month period to ascertain whether supplementation and/or variation of funds appropriated by Parliament is required or if there is need to limit or suspend expenditure. If it is determined that a supplementation and/or variation of expenditure is necessary, then a Supplementary Finance Bill is introduced in Parliament and the approval process is repeated. The participants in the budget process from preparation to implementation include the following: (a) Executive (Minister of Finance and Minister of Planning and Development) (b) Parliament (c) Auditor General's Department (d) Non-Governmental Organisations Section 3 of the Exchequer and Audit Act gives the Minister of Finance the power to supervise, control and direct all matters relating to the financial affairs of the State. Various Standing Orders guide the Budget Presentation, Approval and Implementation. The Auditor General is empowered by Section 116 of the Constitution to conduct annual audits and report on the public accounts of Trinidad and Tobago and also all state enterprises owned or controlled by or on behalf of the State. Within four (4) months after the close of the financial year ministries and departments are legally obliged to transmit to the Auditor General the appropriation accounts and receivers of revenue must submit statements of receipts and disbursements.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trinidad and Tobago</strong></td>
<td></td>
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<tr>
<td><strong>Tick box if answer to the questions is “yes”</strong></td>
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</tr>
<tr>
<td>Is it produced at all?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<td></td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
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<tr>
<td>Is it produced for internal purposes only?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td></td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td></td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<td>-------------------------------------------------------------------------</td>
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<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td></td>
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<td></td>
<td>Yes</td>
<td>No</td>
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</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
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<td></td>
<td>Yes</td>
<td>No</td>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
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<td></td>
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<td>No</td>
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<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
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<tr>
<td></td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
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<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>No</td>
<td></td>
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<tr>
<td>If available online, provide internet/URL address</td>
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<td></td>
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<td>Is it machine readable? [only for electronic copies]</td>
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<td></td>
<td>Yes</td>
<td>No</td>
<td></td>
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<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
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<tr>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Sources: Hard copies are made available at the Government's Printery at a cost per page. In the Case of the Executive Budget Proposal (The Appropriation Bill) it is published in the Gazette. The Citizen's Budget and Pre-budget statement are NOT PRODUCED.</td>
<td></td>
<td></td>
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<tr>
<td>Comments: Hard copies are made available at the Government's Printery at a cost per page.</td>
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<tr>
<td>PEER REVIEWER</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Opinion: Yes, I agree with the score and have no comments to add.</td>
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</tbody>
</table>

Table 2b. Details about Availability

Trinidad and Tobago
<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>◯ No</td>
<td>◯ No</td>
<td>◯ No</td>
<td>◯ No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>◯ No</td>
<td>◯ No</td>
<td>◯ No</td>
<td>◯ No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>◯ No</td>
<td>◯ No</td>
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<td>◯ No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
<td>◯ Yes</td>
</tr>
</tbody>
</table>
Financial Year 2013 (1st October 2012 to 30th September 2013)


**Comments:** Audit Report for Budget Year 2011-2012 was produced April 2013 to which the Minister of Finance had also responded to on the 10th June 2013; The 2013 Auditor General Report was produced April 29th 2014.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

### Table 3. When Are the Key Budget Documents Made Available to the Public?

**Trinidad and Tobago**

**Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?**

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
33. More than six weeks, but less than three months, after the budget has been enacted
0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

100. At least every month, and within one month of the period covered
67. At least every quarter, and within three months of the period covered
33. At least semi-annually, and within three months of the period covered
0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

100. Six weeks or less after the mid-point
67. Nine weeks or less, but more than six weeks, after the mid-point
33. More than nine weeks, but less than three months, after the mid-point
0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

100. Six months or less after the end of the budget year
67. Nine months or less, but more than 6 months, after the end of the budget year
33. More than nine months, but within 12 months, after the end of the budget year
0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

100. Six months or less after the end of the budget year
67. 12 months or less, but more than 6 months, after the end of the budget year
33. More than 12 months, but within 18 months, after the end of the budget year
0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: Pre-budget statements, In-Year, and Year End reports not produced. Exchequer and Audit Act Section 25

Comments: In accordance with section 25 of the Exchequer and Audit Act, the Auditor General is required to examine and audit these accounts and within seven (7) months after the end of the financial year the Auditor General should transmit to the Minister of Finance its Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the particular financial year and also The Public Accounts of the Republic of Trinidad and Tobago.
### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

---

### Table 4. General Questions

#### Trinidad and Tobago

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes/No</th>
<th>Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td></td>
<td>[<a href="http://www.central-bank.org.tt/content/public-finance-monthly-0">http://www.central-bank.org.tt/content/public-finance-monthly-0</a>]</td>
</tr>
<tr>
<td>• Access to information?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


**Comments:** Government Fiscal Operations Information are summarized in the Review of the economy which is available on the Ministry of Finance website. Time series information, and other monthly reports with similar information are accessible MAINLY through the Central Bank of Trinidad and Tobago website. Other specific information will have be requested from the various departments, for example, for details on Tax revenues.
from specific sectors, the Inland Revenue Division will have to be contacted. The Central Bank will report Monthly and Annual data on Public Finance. The Constitution of the Republic of Trinidad and Tobago Chapter 8 sections 112-118. Section 113 (1) of the Constitution of the Republic of Trinidad and Tobago states: “The Minister responsible for finance shall cause to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year estimates of the revenues and expenditure of Trinidad and Tobago for that year.” Section 3 of the Exchequer and Audit Act gives the Minister of Finance the power to supervise, control and direct all matters relating to the financial affairs of the State. The Public Accounts Committee acts as an “overseer” over public expenditure. It obtains its power of scrutiny from section 119(4) of the Constitution of the Republic of Trinidad and Tobago which states: “(4)The Public Accounts Committee shall consider and report to the House of Representatives on – (a)appropriation accounts of moneys expended out of sums granted by Parliament to meet the public expenditure of Trinidad and Tobago; (b)such other accounts as may be referred to the Committee by the House of Representatives or as are authorised or required to be considered by the Committee under any other enactment; and (c)the report of the Auditor General on any such accounts.” Freedom of Information ACT section 3. (1) The object of this Act is to extend the right of members of the public to access to information in the possession of public authorities by (a) making available to the public information about the operations of public authorities and, in particular, ensuring that the authorisations, policies, rules and practices affecting members of the public in their dealings with public authorities are readily available to persons affected by those authorisations, policies, rules and practices; and (b) creating a general right of access to information in documentary form in the possession of public authorities limited only by exceptions and exemptions necessary for the protection of essential public interests and the private and business affairs of persons in respect of whom information is collected and held by public authorities.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
Trinidad and Tobago

A.

Score: 100


Comments: All expenditures are presented under relevant Administrative "Heads of Expenditure", for example, the President, Auditor General, Tax Appeal Board, Ministry of Transport, Ministry of Health etc. There are a total of 75 "Heads" as of the 2013/2014 budget year, under which expenditure is allocated, for example, Head number 28 refers to the Ministry of Health, identified as "Under the General Control of the Minister of Health" for which expenditure is presented separately from Head number 35- the Ministry of Tourism. In addition the Draft Estimates of Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2014 includes expenditure for the budget year for statutory boards and similar bodies for which the relevant "Administrative Head' which is responsible is also identified. For example, expenditure of the Trinidad and Tobago Civil Aviation Authority is identified under the Head of Ministry of Transport thus highlighting that this is the Ministry responsible for expenditures by this body.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Trinidad and Tobago

Score: 100


Comments: Functional Classification of Current Account Expenditures is identified in the Draft Estimates of Expenditure for the Financial Year 2014 as 1) General Public Services 2) Defence/Public Order and Safety 3) Educations Affairs and Services 4) Health/Social Security Welfare Affairs and Services 5) Housing/Community Amenity Affairs and Services 6) Agriculture Affairs and Services 7) Transportation and Communication Affairs and Services 8) Other Economic Services 9) Expenditure not classified by major group. Expenditure not classified by major group includes public debt transactions. In addition within the Draft Estimates of Development Programme for the financial year 2014, there are identified sub items under the following items that have been detailed: 1) Pre-Investement 2) Productive Sectors 3) Economic Infrastructure 4) Social Infrastructure 5) Multi-Sectoral and Other Services Under Social Infrastructure for example, sub heading for which expenditure is detailed includes: Defense, Education, Health Housing etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Trinidad and Tobago

A.
Functional Classification of Current Account Expenditures is identified in the Draft Estimates of Expenditure for the Financial Year 2014 as 1) General Public Services 2) Defence/Public Order and Safety 3) Educations Affairs and Services 4) Health/Social Security Welfare Affairs and Services 5) Housing/Community Amenity Affairs and Services 6) Agriculture Affairs and Services 7) Transportation and Communication Affairs and Services 8) Other Economic Services 9) Expenditure not classified by major group. Expenditure not classified by major group includes public debt transactions. In addition within the Draft Estimates of Development Programme for the financial year 2014, there are identified sub items under the following items that have been detailed: 1) Pre-Investment 2) Productive Sectors 3) Economic Infrastructure 4) Social Infrastructure 5) Multi-Sectoral and Other Services Under Social Infrastructure for example, sub heading for which expenditure is detailed includes: Defense, Education, Health Housing etc.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

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

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).
Comments: The Draft Estimates of Expenditure for the Financial Year 2014 presents expenditure under the sub heads for each administrative unit: 1) Personnel Expenditure 2) Goods and Services 3) Minor Equipment Purchases 4) Current Transfers and Subsidies 7) Debt Servicing 9) Development Programme The example in the sources refer to the Ministry of Finance as the Administrative Unit under which expenditures are presented by economic classification as indicated above. The Draft Estimates: Details of Estimates of Recurrent Expenditure for the financial year 2014 however, details each sub head with descriptions under each sub head. For example, under Personnel Expenditure there are expenditures identified for Salaries and Cost of living allowance etc; under Goods and Services expenditures are identified for Postage, Hosting of Conferences, Uniforms etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100


each sub head. For example, under Personnel Expenditure there are expenditures identified for Salaries and Cost of living allowance etc; under Goods and Services expenditures are identified for Postage, Hosting of Conferences, Uniforms etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100


Comments: The SSIP presents information on budgeted allocation to key social programmes and structural initiatives funded by the PSIP such as Establishment of a data center and storage area network. Page 100 of the PSIP also identifies an allocation of $30.7 million for the "roll-out" of programmes and projects including improvements to the Beaches and Landing Facilities, and Constructing Fishing Centres at Delafor and Pigeon Point. Further, the PSIP details the estimated total cost of projects and the projected expenditures for each.
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Trinidad and Tobago

B.

Score: 67

Sources: Three-Year Public Sector Investment Programme 2014-2016 09 September 2013
Page 7; 9-14

Comments: The three year PSIP was re-introduced in 2013 for the period 2013-2015 and outlined a three-year investment portfolio of capital projects aligned to the Medium Term Policy Framework 2011-2014. It should be noted that while there is a Medium-Term Policy Framework 2011-2014 (http://www.finance.gov.tt/content/Medium-Term-Policy-Framework-2011-14.pdf), this policy framework however does not include estimates of expenditures, that is, there is no Medium Term Expenditure Framework. The Three-Year PSIP (2014-2016) is limited to "projects" that fall under specific strategic priorities such as Crime, Law and Order; Health Care Services and Poverty Reduction and Human Capital Development, and presents an aggregated amount for each priority over the three year period (Page 7); Pages 9 onwards of the document describes individual projects under each priority and indicates activities and purpose of expenditures of this nature. NOT ALL EXPENDITURES ARE ACCOUNTED FOR as these expenditures are limited to specific programs but not all. The document does not clearly indicate who spends the money, but does identify the function and economic direction of expenditure in an aggregated (three year total). For example
Public safety and citizen security and law enforcement have been identified with aggregated expenditure for each indicated and as an extension under each, details are provided on activities for procurement, and upgrades such as the estimated cost of TT$42 million for the outfitting of police officers uniforms etc (Page 13)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

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

E. Not applicable/other (please comment).

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**Trinidad and Tobago**

**Score:** 33

**Sources:** Three-Year Public Sector Investment Programme 2014-2016 09 September 2013
Pages 7; 9-13

**Comments:** The three year PSIP was re-introduced in 2013 for the period 2013-2015 and outlined a three-year investment portfolio of capital projects aligned to the Medium Term Policy Framework 2011-2014. It should be noted that while there is a Medium-Term Policy Framework 2011-2014 (http://www.finance.gov.tt/content/Medium-Term-Policy-Framework-2011-14.pdf). This policy framework however does not include estimates of expenditures, that is, there is no Medium Term Expenditure Framework. The PSIP 2014-2016 identifies a sum of $14,0175.5 million proposed Government "investment" over the period of 2014-2016. The Three-Year PSIP (2014-2016) is limited to "projects" that fall under specific strategic priorities such as Crime, Law and Order; Health Care Services and Poverty Reduction and Human Capital Development, and presents an aggregated amount for each priority over the three year period (Page
Pages 9 onwards of the document describes individual projects under each priority and indicates activities and purpose of expenditures of this nature. NOT ALL EXPENDITURES ARE ACCOUNTED FOR as these expenditures are limited to specific programs but not all. The document does not clearly indicate who spends the money, but does identify the function and economic direction of expenditure in an aggregated (three year total). For example Public safety and citizen security and law enforcement have been identified with aggregated expenditure for each indicated and as an extension under each, details are provided on activities for procurement, and upgrades such as the estimated cost of TT$42 million for the outfitting of police officers uniforms etc (Page 13)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

A. Score: 100

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013
Page v; 1

Comments: Both Non tax revenue sources and Tax revenue sources are identified. Sources of Tax revenue are indicated under main 5 “Heads”: 1) Taxes on Income and Income; 2) Taxes on Property 3) Taxes on Goods and Services 4) Taxes on International Trade 5) Other Taxes. For each of the Heads identified, there is further disaggregation, for example on page 1 of the Draft Estimates of Revenue, Taxes on Income and Profits are specified by sources such as Oil Companies, Individuals, Business Levy etc.
010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

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

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

A. 

Score: 100

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013

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

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

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

C. Not applicable/other (please

Trinidad and Tobago

B.

Score: 0


Comments: While there now exists a Medium-Term Policy Framework 2011-2014 (http://www.finance.gov.tt/content/Medium-Term-Policy-Framework-2011-14.pdf), 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. For the financial year 2013-2014, the oil and gas price assumptions of US$80.00 per barrel and US$2.75 per mmBtu were used to project total revenue, oil revenue, non-oil revenue.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

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

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0


Comments: While there now exists a Medium-Term Policy Framework 2011-2014 (http://www.finance.gov.tt/content/Medium-Term-Policy-Framework-2011-14.pdf), Trinidad and Tobago's budgets are presented for the fiscal year alone in terms of revenue and are based on annual projections of the price of Oil and Natural Gas.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).
Trinidad and Tobago

A.

Score: 100


Comments: The budget statement indicates (somewhat generally) the fiscal deficit and intended sources of finances, i.e. domestic vs. external. The 2014 budget statement for example is limited to just identifying the proposed fiscal deficit of $6.357 billion or 3.6 percent of GDP. Other details on debt servicing are indicated in the Draft Estimates of Expenditure for the Financial Year 2014, where debt servicing is detailed for Head 18 - The Ministry of Finance, and for Head 19 - Charges on Account of the Public Debt where details on items such as Interest- Local Loans, Interest- External Loans, Sinking Fund Contributions etc are presented. The Review of the Economy presents debt servicing data for the previous fiscal year up until the current fiscal year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

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

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

E. Not applicable/other (please comment).

Trinidad and Tobago
Score: 100


Comments: Under Head 19, Charges on the account of public debt, core information is presented as subhead 07, Item 001 for example indicates: Interest on local loans and similarly Item 002 Interest on external loans detail sub items such as the interest rate and associated maturity dates. Other information such as the associated legislation accompanying the loan, the Institution to which the loan was directed (such as WASA-sub-item 24, page xxviii) and currencies (for external loans) are also indicated.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 33

Comments: The only macroeconomic forecast presented in the Budget statement is the expected increase in GDP by 2.5 percent. The three year PSIP however identifies forecasts in growth of between 2-3 percent to 2016; inflationary pressures are expected to remain below 4-10 percent; Nominal and real GDP rates are not explicitly stated; and while there is mention of interest rates, there is no estimate except for reference to the Central Bank repo rate which is said to likely "remain low".

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

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

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

E. Not applicable/other (please comment).

**Trinidad and Tobago**

D.

**Score**: 0


**Comments**: There is no sensitivity analysis. The Budget Statement introduces the budget proposal by
highlighting the international context as the backdrop of the Trinidad and Tobago's economic outlook. There is however, no further details on the economic outlook of the country. Reference has been made to the 2008-2009 global financial crisis but no projections on how other changes may take place.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

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

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

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**Trinidad and Tobago**

C.

**Score**: 33

**Sources**: Public Sector Investment Programme 2014 09 September 2013
pages 6-7; 92 Social Sector Investment Programme 2014 09 September 2013
pages 140; 160-166 Public Sector Investment Programme (Tobago) 2014 09 September 2013
pages 6-7

**Comments**: The PSIPs include a comparison of allocations by strategic priorities such as Crime, Law and Order; Agriculture and Food Security etc, which are later accompanied by detailed narratives such as "The sum of 8.5 million has been allocated to facilitate the scheduled quarterly maintenance of the six (6) Fast Patrol Crafts acquired for use by the Coast Guard (Page 93, PSIP). In addition the SSIP also identifies the new
budgeted allocation for Social Programmes and Structural/Institutional initiatives and identifies (through narratives) the initiatives to be undertaken in the budgeted year.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

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

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

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**Trinidad and Tobago**

**Score:** 0


**Comments:** While the budget statement indicates very limited revenue related policies such as the increase in fines for littering and the increase in the license fee for betting, these mentions do not indicate any further details on revenue impacts.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Trinidad and Tobago

A. Score: 100


Comments: All of the draft estimates present expenditures for 2012 (actual expenditures), 2013 (estimates), 2013 (revised estimates) and the budget year 2014 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented. All three classifications are presented throughout each document as each Head represents the administrative classification; the sub head, such as Personnel expenditure or current transfers and subsidies represent the economic classification, and the item no such as 01: travelling and subsistence represent the functional classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 100

Sources: Draft Estimates of Development Programme 2014 09 September 2013
Page 83

Comments: Programs are indicated in the draft estimates of development programmes which apart from indicating Sub head such as General public services (Under administrative Head 25: Ministry of Food Production); and Sub-Item A: Administrative Services; also indicates Project Group or Project Description such as 182: Computerization of Records in the Ministry of Food Production. This is presented for 2012 (Actual); 2013 (Estimate), 2013 (Revised Estimate) and 2014 (Estimate)

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Trinidad and Tobago

A. Score: 100


Comments: All of the draft estimates present expenditures for 2012 (actual expenditures), 2013 (estimates), 2013 (revised estimates) and the budget year 2014 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Trinidad and Tobago

A. Score: 100


Comments: All of the draft estimates present expenditures for 2012 (actual expenditures), 2013 (estimates), 2013 (revised estimates) and the budget year 2014 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented. All three classifications are presented throughout each document as each Head represents the administrative classification; the sub head, such as Personnel expenditure or current transfers and subsidies represent the economic classification, and the item no such as 01: travelling and subsistence represent the functional classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Trinidad and Tobago

A. Score: 100

Sources: Draft Estimates of Development Programme 2014 09 September 2013
Page 83

Comments: Programs are indicated in the draft estimates of development programmes which apart from indicating Sub head such as General public services (Under administrative Head 25: Ministry of Food Production); and Sub-Item A: Administrative Services; also indicates Project Group or Project Description such as 182: Computerization of Records in the Ministry of Food Production. This is presented for 2012 (Actual); 2013 (Estimate), 2013 (Revised Estimate) and 2014 (Estimate)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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).

Trinidad and Tobago

A. Score: 100

Comments: All of the draft estimates present expenditures by for 2012 (actual expenditures), 2013 (estimates), 2013 (revised estimates) and the budget year 2014 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Trinidad and Tobago

A. Score: 100

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013

Comments: All tax revenues by sources are presented for 2012- (BY-2) as Actual; 2013-(BY-1) as Estimates and Revised Estimates; and 2014 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property
income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax (under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

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**Trinidad and Tobago**

**A.**

**Score**: 100

**Sources**: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013


Page v; 5 and 7

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

**PEER REVIEWER**
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Trinidad and Tobago

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

Score: 100

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013
Page v; 5 and 7

Comments: All tax revenues by sources are presented for 2012- (BY-2) as Actual; 2013- (BY-1) as Estimates and Revised Estimates; and 2014 (BY) as Estimates.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).
Trinidad and Tobago

A. Score: 100

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013
Page v; 5 and 7

Comments: All tax revenues by sources are presented for 2012- (BY-2) as Actual; 2013-(BY-1) as Estimates and Revised Estimates; and 2014 (BY) as Estimates.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Trinidad and Tobago

A. Score: 100

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013
Page v; 5 and 7; 27
Comments: All tax revenues by sources are presented for 2012- (BY-2) as Actual; 2013- (BY-1) as Estimates and Revised Estimates; and 2014 (BY) as Estimates. Beyond BY-2 the 2014 current budget documents will not provide information on sources of revenue but this can be accessed from previous year's budget documents. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax (under Head 03-Goods and Services); Page 27 indicates a similar treatment of non tax revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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).

Trinidad and Tobago

A. Score: 100

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013
Page v; 5 and 7

Comments: All tax revenues by sources are presented for 2012- (BY-2) as Actual; 2013- (BY-1) as Estimates and Revised Estimates; and 2014 (BY) as Estimates.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33


Comments: While the core elements are presented for the BY (2014) the multi-year information (pages 82-83) does not include all the core elements.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

Trinidad and Tobago

A. Score: 100


Comments: Debt Servicing is presented for BY-2: 2012 (Actual), BY-1: 2013 (Estimates and Revised Estimates) and BY: 2014 (Estimates).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

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

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).
Trinidad and Tobago

C.

Score: 33

Sources: Draft Estimates of Development Programme 2014 09 September 2013

Comments: The Infrastructure Development Fund (IDF) is detailed to a large extent in the Draft Estimates of Development Programme for the financial year 2014. Expenditures outside of the Consolidated Fund is accounted for in the cited draft estimates under the IDF. However, other funds such as the Unemployment Fund, and the Green fund are not detailed as is indicated in the Draft Estimates of Revenue page iv which states that "Revenue and expenditure exclude Unemployment Fund and Green Fund". According to the Central Bank of Trinidad and Tobago: The Central Bank includes receipts from Green Fund under non-energy revenue and in particular within taxes on income and profits. However, Green Fund has its own Act which governs how the funds are deposited and expended. Green Fund receipts are earmarked revenue and is treated separately when compared with other categories of revenue. While receipts from other categories of revenue are placed in the consolidated fund, collections from Green Fund are placed in its own Fund. In addition, although not specified as budget documentation, The Ministry of Finance publishes the Heritage and Stabilization fund investment reports on a quarterly basis: http://www.finance.gov.tt/wp-content/uploads/2013/11/HSF-Quarterly-Investment-Report---January--March-2013-.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, central government finances are presented on a consolidated basis.

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

C. Not applicable/other (please comment).
Comments: The Infrastructure Development Fund (IDF) is detailed to a large extent in the Draft Estimates of Development Programme for the financial year 2014. Expenditures outside of the Consolidated Fund is accounted for in the cited draft estimates under the IDF. However, other funds such as the Unemployment Fund, and the Green fund are not detailed as is indicated in the Draft Estimates of Revenue page iv which states that "Revenue and expenditure exclude Unemployment Fund and Green Fund". While the Draft Estimates of Development Programme indicate the funds appropriated by Parliament and disbursed from the Consolidated fund, and the funds disbursed directly from the Infrastructure Development Fund, there is no indication of what these funds comprise of. The information therefore presented are of expenditures from each of the fund.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Trinidad and Tobago

B.

Score: 67

Sources: Draft Estimates of the Revenue and Expenditures of the Statutory Boards and Similar Bodies and of
Comments: In the draft estimates of revenues and expenditures indicates under sub head 04: Current Transfers and Subsidies which include items such as: Regional Bodies; Non-Profit Institutions; Transfers to State Enterprises etc. Page 10 also indicates an example where Government Subvention is indicated to finance the difference between the Tobago House of Assembly’s net increase expenditure between 2013 and 2014 (indicated on page 9) In the Draft estimates of expenditure, Sub Head 04 is also indicated under each head but there are no narrative descriptions if the nature of transfers and subsidies.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

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

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Comments: The Budget Statement identifies certain groups, particularly the elderly (Pensioners); and Disabled/differently-abled under Social Care and Community Advancement but there are no presentation on expenditures that are directed to them and has also identified "Gender Responsive Budgeting" as part of its reform agenda. The SSIP (Social Sector Investment Programme) Appendices indicate allocations and expenditures for Social Programmes and initiatives which are specified under each responsible Administrative "Head". For example page 178 indicates Assistance to the Home for the Aged; Foster Care services etc, from which the "groups" to which the expenditure is directed can be interpreted.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100


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

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

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

E. Not applicable/other (please comment).

**Trinidad and Tobago**

D.

**Score:** 0


**Comments:** The only "quasi-fiscal" activities that may be identified are those that are linked to social programmes that allow for the access of certain groups of the population (low income house holds etc) to goods and services at a subsidized or no cost. An example is the allowance for old age pensioners to access transportation from the public buses free of charge. The public transportation system is headed by a government run body called Vehicle Management Company of Trinidad and Tobago. Other similar social programmes include housing (page 48 of the Budget Statement) indicates 2% mortgage programmes.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

**Trinidad and Tobago**

D.

**Score**: 0

**Sources**: State Enterprises Investment Programme 2014 09 September 2013

**Comments**: The SEIP identifies the Companies' Shareholding list to which the Government has share. The other budget documents do not contain any information on financial assets, however, the main investment made by the GORTT is in the form of deposits to the Heritage and Stabilization fund for which quarterly and yearly reports are made publicly available. Other Financial Asset information is also presented in the Central Bank documents.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)
A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33


Comments: Balance Sheets are not presented in any budget documents but the Draft Estimates of Expenditure indicates Acquisition of Physical and Capital assets as a column, as well as M. Equipment Purchases. The state enterprises investment programme indicates profits of key state enterprises.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).
Trinidad and Tobago

Score: 0


Comments: Debt servicing and charges on account of the Public debt indicate some degree of arrears but not explicitly.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.
Score: 33

Sources: Draft Estimates of the Revenue and Expenditures of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the Financial Year 2014 09 September 2013
Page xiv; xxiii

Comments: There is an accounting for contingent liabilities under Sub Head 02, Sub Item 36: extraordinary Expenditure which is described as Unforseen Expenditure that is unlikely to Recur.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 0
Comments: There are no Balance sheet presentations in any of the budget documents. The three year Public Sector Investment Programme represents the only multi year projection document but does not include liabilities or suggest sustainability over a longer term.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33

Sources: Public Sector Investment Programme 2014 09 September 2013
Page 337

Comments: The PSIP identifies financing arrangements for projects with funding from multilateral and bilateral external sources along with narratives. The draft estimates of development programme identifies loans, and grants towards various administrative Heads- ministries (no narratives included). In kind assistance are not indicated.
Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33


Comments: The budget statement indicates background information on investment tax credit and capital allowance reliefs; specific changes are referred to allowing for 50% followed by 30 and 20% allowances for three years as energy incentives. In terms of improving energy efficiency, a waiver of 20.% of custom duties on CFIs are suggested.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?
A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Draft Estimates of Revenue for the Financial Year 2014; 09 September 2013

Comments: The Green Fund Levy is earmarked but not indicated. Heritage and Stabilization funds are
presented in quarterly reports. The Central Bank includes receipts from Green Fund under non-energy
revenue and in particular within taxes on income and profits. However, Green Fund has its own Act which
governs how the funds are deposited and expended. Green Fund receipts are earmarked revenue and is
treated separately when compared with other categories of revenue. While receipts from other categories of
revenue are placed in the consolidated fund, collections from Green Fund are placed in its own Fund.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting
budget documentation present information on how the
proposed budget (both new proposals and existing policies) is
linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the
budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the
budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's
policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

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**Trinidad and Tobago**

C.

Score: 33

Sources: Public Sector Investment Programme (Tobago) 2014 09 September 2013
Page 51
Public Sector Investment Programme 2014 09 September 2013
Page 156

Comments: The references identify projects with government financing which are identified under specific "priorities" which can be interpreted to convey the government's policy goals such as "Economic Restructuring and Transformation"; Economic Growth etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year
period is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33

Sources: Three-Year Public Sector Investment Programme 2014-2016 09 September 2013
Page 58-59

Comments: The three year PSIP indicates indicative allocation by strategic priority and sector for the period 2014-2016 (aggregated). The strategic priorities include Agriculture and Food security; Economic Growth, Job creation, competitiveness and innovation etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33

Sources: Social Sector Investment Programme 2014 09 September 2013
page 94; 140-157

Comments: The SSIP reviews project output, achievements and outcomes for social programmes and initiatives for 2013; Social sector plans for 2014 indicate some non financial expected outcomes such as improving academic performance; construction of identified primary and secondary care institutions, and
indicates these under the responsible Head such as the Ministry of Health.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

**Trinidad and Tobago**

C.

**Score:** 33


**Comments:** Performance targets are identified such as Reducing Youth Unemployment levels in Trinidad and Tobago but without any specific performance measures.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

**Trinidad and Tobago**

**Score:** 33

**Sources:** Social Sector Investment Programme 2014 09 September 2013  

**Comments:** Poverty reduction is indicated as a "Head" in the SSIP and initiatives are identified that target this group. Estimates are however not detailed. The estimates are not explicitly under this "Head" but can be interpreted from the allocations to specific organizations.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

**Trinidad and Tobago**

C.

**Score:** 33


**Comments:** The Call Circular was made available February 27th 2014 for the financial year 2015. This is the only public information guiding the timetable for the preparation of the EBP. For the financial year 2014, the call circular was issued March 12th 2013.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**Section 3. Comprehensiveness of Other Key Budget Documents**
054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Not Produced

Comments: Pre-Budget Statement is Not Produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.

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

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: No Pre Budget Statement is produced

Comments: The Pre-budget statement is not produced however the budget statement does reflect priorities and policies which tend to be consistent with the Government's Medium Term Financial Framework; and other "Pillars" of Sustainable Development that are reinforced by the current Government's Manifesto and the National Development Agenda produced by the Ministry of Planning and the Economy. In addition the Call Circulars, which are made available to the Public also indicate budget priorities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

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

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Trinidad and Tobago

B.

Score: 0

Sources: Not Produced

Comments: The Pre-Budget Statement is not produced.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).
Trinidad and Tobago

Score: 33


Comments: The Appropriation Act summarily presents the enforcement of what is presented originally in the Appropriation Bill and approves the expenditure estimates by Administrative Units only for example by each "Head" of expenditure such as the President; Ministry of Finance and the Economy etc. A total of 75 "Heads" are indicated in the Act.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 0


Comments: The Act is representative of the Appropriation Bill and summarily presents the approval of
estimates of expenditures by administrative "Heads".

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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**061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

**A.** Yes, the Enacted Budget presents revenue estimates by category.

**B.** No, the Enacted Budget does not present revenue estimates by category.

**C.** Not applicable/other (please comment).

**Trinidad and Tobago**

**B.**

**Score**: 0


**Comments**: The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures only by administrative "Heads".

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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**062. Does the Enacted Budget present individual sources of revenue?**

**A.** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**B.** Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

**C.** Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0


Comments: The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures only by administrative "Heads".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0

Sources: The Appropriation (for the financial year 2014) Act September 27th 2013;
064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Trinidad and Tobago

D.
Score: 0

Sources: Not Produced.

Comments: The Citizen's Budget is not produced.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?
A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Not Produced.

Comments: The Citizen's Budget is not produced.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).
Trinidad and Tobago

Score: 0

Sources: The Citizen's Budget is not produced.

Comments: Although the Citizen's Budget is not approved, there are forums open to group's of the public, such as non-governmental organizations, academia, and business associations to provide input into the budget process. There is however no output associated with the consultation process.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 0

Sources: Citizen's versions are not published.

Comments: The Budget Statement is the closest 'summary' version of what the Citizen's may rely on. In the past there was a budget summary as separate from the budget statement. Other publications from Financial Institutions such as Commercial Banks provide summaries of the budget that are accessible to the public.
068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Not Produced.

Comments: Supplemental Appropriation Acts only provide changes to expenditures that have been approved by Administrative Heads.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

**Trinidad and Tobago**

D. Score: 0

Sources: Not Produced

Comments: Not produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

**Trinidad and Tobago**

B. Score: 0

Sources: Not Produced.

Comments: Supplemental Appropriation Acts will provide for "A further issue from the Consolidated Fund" amounts to individual administrative heads.
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Trinidad and Tobago

B.

Score: 0

Sources: Not Produced

Comments: Not Produced.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).
074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 0

Sources: Not Produced

Comments: Not Produced.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0

Sources: Not Produced.

Comments: Not Produced.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0

Sources: Produced for Internal but not available to the public

Comments: Produced for internal reasons but not available to the public. Mid Year reviews are produced by
the Central Bank on financial stability.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

**Trinidad and Tobago**

D.

**Score:** 0

**Sources:** Produced for Internal Purposes but not available to the public

**Comments:** Produced for internal purposes but not available to the public. The Supplemental Appropriation Act provides for the update of expenditures where there have been or are deviations in expenditures by administrative Heads. These updates would have been informed by the internal mid-year review and meetings of the Finance Committee which would address how and why expenditures are to be re-allocated. While there is not public documents presenting the re-allocation of expenditures, these matters are discussed in the debates in Parliament prior to the passing of the Supplemental Appropriation Bill.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Produced for internal purposes but not available to the public.

Comments: The Mid year review informs the changes to expenditure indicated in the Supplemental Appropriation Act which presents these approved changes by Administrative Head.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of
expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0

Sources: Produced for internal purposes but not available to the public.

Comments: Ministries (Administrative Heads) will submit to the Finance Committee updates on expenditures and or deviations from approved expenditures. This information may reflect changes in programs etc. which are reviewed and considered under the Supplemental Appropriation Bill.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0
081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Trinidad and Tobago

B.

Score: 0

Sources: Produced for Internal purposes but not available to the Public

Comments: Produced for internal purposes but not available to the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.
Score: 0

Sources: Produced for internal purposes but not available to the public

Comments: produced for internal purposes but not available to the public

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.
Score: 0

Sources: Produced for internal purposes but not available to the Public.
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0


Comments: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of expenditures from the previous year with realized outcomes (page 35). In addition, page 37-39 identify actual total expenditure and net lending for the fiscal year 2013 but compares these to the fiscal year 2012 and not to the enacted levels of 2013.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0

Sources: Not Produced

Comments: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

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**Trinidad and Tobago**

**Score**: 0

**Sources**: Not Produced  

**Comments**: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of expenditures from the previous year with realized outcomes (page 35). In addition, page 37-39 identify actual total expenditure and net lending for the fiscal year 2013 but compares these to the fiscal year 2012 and not to the enacted levels of 2013.

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**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

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**Trinidad and Tobago**
D.

Score: 0

Sources: Not Produced Review of the Economy 2013 Available to the public 9th September 2013.

Comments: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of revenues for the previous year with realized outcomes. For example page 35 of the Review compares the initially predicted total revenue of TT$50,736.2 million with an actual revenue being TT$801.3 million higher than anticipated.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

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Trinidad and Tobago

B.

Score: 0


Comments: There is presentation in the Review of the Economy of categories of taxes such as Taxes on income and profits, as well as non-tax revenue in which estimates for the previous financial year are estimated and compared to budgeted estimates. For example, page 36 of the Review indicated that Receipts from Goods and Services are expected to amount to TT$8,261.1 million in 2013 exceeding the originally budgeted estimate by TT$49.5 million.

PEER REVIEWER
089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0


Comments: There is presentation in the Review of the Economy of categories of taxes such as Taxes on income and profits, as well as non-tax revenue in which estimates for the previous financial year are estimated and compared to budgeted estimates. For example, page 36 of the Review indicated under Taxes on Goods and Services that Receipts from Goods and Services are expected to amount to TT$8.261.1 million in 2013 exceeding the originally budgeted estimate by TT$49.5 million. Other sources such as Taxes on International Trade and Taxes on Property are also indicated.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?
A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

**Trinidad and Tobago**

**D.**

**Score:** 0


**Comments:** The Review of the Economy is not reflective of a review of actual outcomes related to budget objectives, however on pages 39-42 of the review of the economy, estimates of the fiscal year are presented for financing, public debt and debt service, central government debt, contingent liabilities, debt service and open market operations. Some explanations are given for changes in the fiscal year estimates as compared to the previous fiscal year.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year
and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0


Comments: The review of the economy presents a summary of macroeconomic performance of the Trinidad and Tobago economy but as there is also not explicit macroeconomic forecasts in the budget proposals, there is also not explicit comparisons between actual outcomes and budgeted forecasts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).
Trinidad and Tobago

D.

Score: 0

Sources: Year-End Report not produced.

Comments: Usually the Budget Statement for the upcoming fiscal year will provide some review of the previous year's outcomes. For example the Budget Statement 2014 included a section of Review of FY 2012-2013 which reported some details on Fiscal Performance but also on "Achievement Over the Last Fiscal Year" (Pages 3-4 of the Budget Statement 2014).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Year End Report Not Produced.
Comments: The Budget Statement 2014 (pages 3-4) presents some information in review of the previous financial year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Year End Report Not produced.

Comments: Year end report not produced but the Social Sector Investment Programme (2014) provides a summary of social progress made for the previous fiscal year and identifies among other categories initiatives under Poverty Reduction and Human Capital Development. These are however not compared to any enacted levels of funds. (Pages 51-52).
095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Year End Report Not produced

Comments: Not Produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Trinidad and Tobago

**B.**

**Score:** 0

**Sources:** Year End Report is not Produced

**Comments:** Year End Report Not Produced

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Trinidad and Tobago

**A.**

**Score:** 100

**Sources:** Report of The Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2013 (1st October 2012 to 30th September 2013)

**Comments**: Page 10 of the Audit report defines the scope as: "For the financial year 2013, audit examinations were conducted at various Ministries and Departments of Government. The audit process entailed a review of the system of internal control applicable to the Public Accounts (including, in certain instances, the internal audit function) and examination of subsidiary books and records in order to verify the correctness of amounts shown in the financial statements submitted by Ministries/Departments as well as to determine compliance with legislation and/or financial directives. Sample testing (by both manual and electronic selection) together with physical verification, cash surveys and site visits were employed as considered necessary within the constraints of available human resources." With the AG report, there are reports where "The examination of records and documents revealed that in many instances there was non-compliance with Financial Instructions, Financial Regulations and other financial directives. Some comments pertinent to the examination of the Appropriation Accounts and the supporting records and documents have been included at Chapter 2 under the respective Heads of Expenditure." Page 4 In addition where compliance was not met for example, it was noted "According to International Accounting Standard 37: Provisions, Contingent Liabilities and Contingent Assets, a Contingent Liability is defined as “a possible obligation depending on whether some uncertain future event occurs.” It was noted that certain obligations totalling $395,010,456.24 relating to Build, Operate, Lease and Transfer (BOLT) arrangements were included under Contingent Liabilities. Under these arrangements, the Government is obligated to make lease payments. Consequently, it did not appear that these arrangements should be classified as Contingent Liabilities." Page 6 Page 25 of the Report also assess the expenditures and discuss the efficiency implication of under-spending allocated amounts. Financial Regulation 34 makes Accounting Officers responsible for ensuring "that public funds are spent to the best advantage". Unspent allocations may result from a number of factors such as resource constraints, efficiency/economy savings, over-provision, changes in work plans or failure to implement planned activities. Chart 1 which follows presents Unspent Allocations greater than $100 million for the financial year 2013.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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**098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- **A.** All expenditures within the SAI's mandate have been audited.
- **B.** Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- **C.** Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- **D.** No expenditures have been audited.
- **E.** Not applicable/other (please comment).
Trinidad and Tobago

Score: 67

Sources: Report of The Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2013 (1st October 2012 to 30th September 2013)

Comments: The citations refer to mention that not all requested submissions to be audited were received by the office of the auditor general in preparing the audit report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 100

Sources: Report of The Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2013 (1st October 2012 to 30th September 2013)
Comments: The Ag report audit all fund accordingly and notes;“A number of Funds were established under section 43 of the Act and/or other legislative authority. Administering Officers are appointed by the Minister of Finance to administer all moneys disbursed from the following Funds: Unemployment Fund, Infrastructure Development Fund, NUGFW Training Fund, Government Assistance for Tuition Expenses (GATE) Fund, Green Fund, CARICOM Trade Support Fund, CARICOM Petroleum Fund. The above funds are all audited.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100

Sources: Report of The Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2013 (1st October 2012 to 30th September 2013)


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

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).

Trinidad and Tobago

D.

Score: 0

Sources: Report of The Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2013 (1st October 2012 to 30th September 2013)

Comments: For the 2012 Auditor General Report while an actual report may not have been produced, there is some indication that suggest that the executive intends to address weaknesses identified by the AG report (see link for source). While a report is not made available to the public, internal reports are produced by various ministries for submission.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit
recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33


Comments: Trinidad and Tobago parliament’s Public Accounts Committee are expounded in Section 119 [4] of the Constitution of the Republic and reports of the government expenditure and administration. The Public Accounts (Enterprises) Committee (P.A.(E).C) established under Section 119(5) of the Constitution of the Republic of Trinidad and Tobago is mandated to consider and report to the House of Representatives accordingly on: “(a) the audited accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by or on behalf of the state; and (b) the Auditor General’s Report on any such accounts, balance sheets and other financial statements.” The source above indicates one such report. More information on the role of the PAC and the PAEC can be found at http://www.ttparliament.org/committee_business.php?mid=2

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?
A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100


Comments: Clause 119 of the Constitution states: There shall be a Public Accounts Committee which shall consist of not less than six nor more than ten members. The Chairman of the Public Accounts Committee shall be a member of the Opposition in the House, if any, and if willing to act. The Chairman and other members may comprise an equal number of members of the House of Representatives and the Senate as the House of Representatives may determine. Where the members of the Opposition in the House of Representatives are unwilling to act as Chairman of the Public Accounts Committee, a member of the Opposition in the Senate shall be appointed and where the members of the Opposition in the Senate are unwilling so to act, one of the Senators appointed by the President under section 40(2)(c) shall be appointed Chairman. The Public Accounts Committee shall consider and report to the House of Representatives on— appropriation accounts of moneys expended out of sums granted by Parliament to meet the public expenditure of Trinidad and Tobago; such other accounts as may be referred to the Committee by the House of Representatives or as are authorised or required to be considered by the committee under any other enactment; and the report of the Auditor General on any such accounts Standing Order 72 of the House of Representatives states: The Public Accounts Committee shall have the duty of examining, considering and reporting on— the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; such other accounts as may be referred to the Committee by the House or under any law; and the report of the Auditor General on any such accounts. The Public Accounts Committee shall consist of not less than six, and not more than ten, members inclusive of the member who is Chairman thereof. Under certain circumstances, if the PAC requires independent expert analysis they will however need to request it.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33


Comments: There is no formal pre-budget policy debate but the process does involve some degree of consideration whereby various Ministries and Departments and Officials of the Ministry of Finance have consultations. Only when the budget is approved by the Cabinet then the date of its presentation is announced in the House of Representatives. Following the presentation of the Appropriation Bill, a motion for a second reading of the Appropriation Bill is a signal for the Minister of Finance to make his annual budget speech which, upon completion the date of the debate on the second reading is named which is no less than 2 clear days after the Budget Speech. Formal debate only takes place at this point, after which it Bill is also referred to the Finance Committee.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33

Sources: “ACTIVITIES ON STRENGTHENING PARLIAMENTARY PRACTICES IN TRINIDAD AND TOBAGO” http://www.ttparliament.org/documents/2181.pdf pages 8; 43-45

Comments: The Fiscal Year of Trinidad and Tobago starts on October 1st and ends on September 30th. 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. The Call Circulars to the various Ministries will signal to internal members of the ruling party who are also members of the legislature what the Budget Priorities are. The role of the Parliament is however very limited in the preparation of the Budget and the formulation of its proposals.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33

Sources: The Standing Orders of the House of Representatives
http://www.ttparliament.org/documents/1094.pdf pages 35 and 36

Comments: The Fiscal Year of Trinidad and Tobago starts on October 1st and ends on September 30th. 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. In Trinidad and Tobago a budget must be presented within one month of the opening of the fiscal year (Article 114.(1) of the Constitution. The Standing Orders for the House of Representatives also indicate 47. (1) Subject to the provisions of paragraph (4) of this Standing Order any Member of the House may move for leave to introduce a Bill of which he has given notice. (2) Subject to the provisions of paragraph (4) of this Standing Order, a Bill may be presented to the House on behalf of the Government after notice without an order of the House for its introduction. (3) A notice of the presentation of a Bill on behalf of the Government may be entered on the Order Paper for the day following the day on which it was received by the Clerk of the House. 48. (1) Subject to the Provisions of this Standing Order, the Member in charge of the Bill may, at the conclusion of the Proceedings on any stage of the Bill, either name a day to be appointed for the next stage of the Bill or move that the next stage be taken forthwith. (2) An interval of not less than five days must elapse between the first and second reading of a Bill, unless the House, on motion made and question put, agree to proceed with the Bill at an earlier date or forthwith. (3) Subject to paragraph 2 of this Order, no Bill shall be read a second time until it has been printed and circulated to Members.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.
B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Trinidad and Tobago

B.

Score: 67


Comments: In Trinidad and Tobago a budget must be presented within one month of the opening of the fiscal year (Article 114.(1) of the Constitution), though the government may, in practice, choose to present it earlier than this and normally the budget is presented a few weeks before the end of the fiscal year. Sections 63-66 of the Standing Orders of House of Representatives also outline the stipulations for the scheduling of presenting and approving the appropriation bill, 48. (1) Subject to the Provisions of this Standing Order, the Member in charge of the Bill may, at the conclusion of the Proceedings on any stage of the Bill, either name a day to be appointed for the next stage of the Bill or move that the next stage be taken forthwith. (2) An interval of not less than five days must elapse between the first and second reading of a Bill, unless the House, on motion made and question put, agree to proceed with the Bill at an earlier date or forthwith. (3) Subject to paragraph 2 of this Order, no Bill shall be read a second time until it has been printed and circulated to Members. The debate is first initiated in the House of Representatives as it is where money bills are introduced; when debate has been completed the Appropriation Bill and the Estimates are considered in Finance Committee. Standing Order (65)1 of the House of Representatives allows a maximum of seven days for debate on the Appropriation Bill plus any days conserved from the debate on the second reading (in practice this time period is rarely utilized). When the Appropriation Bill is passed in the House of Representatives, it is then introduced in the Senate.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?
A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 100

Sources: The Constitution of the Republic of Trinidad and Tobago

Comments: The Appropriation Bill has to be passed by a simple majority in both houses. There is also accommodations made in the Standing Orders of the HORs which permits amendments to the Bill. A review is taken within a six month period to ascertain whether supplementation and/or variations of fund appropriated by Parliament is required or if there is a need to limit or suspend expenditure. If it is determined as necessary, then a Supplementary Finance Bill is introduced in Parliament and the approval process is repeated.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 33


Comments: Based on specific circumstances, funds can be shifted without prior legislative approval. This depends on the source of funding. In some circumstances prior approval is required from the Ministry of Finance but not the legislature. In most instances approval is sought ex-post. He citation refers to the use of Supplementary Appropriation Bill which is presented appropriating "only proposals which have been approved by the Finance Committee...." Further it states that upon agreement of question the debate on the second reading of the Bill, the Bill "shall not be committed and the question "That the Bill be now read a third time" shall be put forthwith without amendment or debate" The Constitution of the Republic of Trinidad and Tobago also states: (3) If in respect of any financial year it is found- (a) that the amount appropriated by the Appropriation Act for any purpose is insufficient or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act; or (b) that any moneys have been expended for any purpose in excess of the amount appropriated for the purpose by the Appropriation Act or for a purpose for which no amount has been appropriated by the Act, a supplementary estimate showing the sums required or spent shall be laid before the House of Representatives and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill. There is also the Expenditure in Advance of Appropriation Act Chapter 69:02 ([http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/69.02.pdf](http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/69.02.pdf)) which is "An Act to enable the Minister of Finance to authorise the withdrawal of moneys from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the services of the Government until the expiration of thirty days from the beginning of a financial year or the coming into force of an Appropriation Act for the ensuing financial year, whichever is the earlier date."
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Trinidad and Tobago

Score: 33

Sources: The Finance (Supplementation and Variation of Appropriation) (Financial Year 2014) Bill, 2014 AN ACT to supplement and vary the appropriation of the sum the issue of which was authorized by the Appropriation (Financial Year 2014) Act, 2013 Available June 25th 2014

Comments: Based on specific circumstances, funds can be shifted without prior legislative approval. This depends on the source of funding. In some circumstances prior approval is required from the Ministry of Finance but not the legislature. In most instances approval is sought ex-post. The citation refers to the use of Supplementary Appropriation Bill which is presented appropriating "only proposals which have been approved by the Finance Committee...." Further it states that upon agreement of question the debate on the second reading of the Bill, the Bill "shall not be committed and the question "That the Bill be now read a third time"
shall be put forthwith without amendment or debate" The Constitution of the Republic of Trinidad and Tobago also states:

(3) If in respect of any financial year it is found- (a) that the amount appropriated by the Appropriation Act for any purpose is insufficient or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act; or (b) that any moneys have been expended for any purpose in excess of the amount appropriated for the purpose by the Appropriation Act or for a purpose for which no amount has been appropriated by the Act, a supplementary estimate showing the sums required or spent shall be laid before the House of Representatives and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill. There is also the Expenditure in Advance of Appropriation Act Chapter 69:02 (http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/69.02.pdf) which is "An Act to enable the Minister of Finance to authorise the withdrawal of moneys from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the services of the Government until the expiration of thirty days from the beginning of a financial year or the coming into force of an Appropriation Act for the ensuing financial year, whichever is the earlier date."

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100

Comments: The Citation refers to the following excerpt: Where petroleum revenues collected in each quarter of any financial year— (a) exceed the estimated petroleum revenues for that quarter of the financial year by more than ten per cent, the currency of the United States of America equivalent of the excess revenue shall be withdrawn from the Consolidated Fund and deposited to the Fund in accordance with section 14(1); or (b) exceed the estimated petroleum revenues for that quarter of a financial year but do not exceed such estimated revenues by at least ten per cent, the Minister may direct that the currency of the United States of America equivalent of all or part of the excess revenue shall be withdrawn from the Consolidated Fund and deposited to the Fund in accordance with section 14(1). (2) The deposits referred to in subsection (1) shall be made no later than the end of the month following the quarter in respect of which the deposit was calculated. A minimum of sixty per cent of the aggregate of the excess revenues shall be deposited to the Fund during a financial year. (2) All revenues to be deposited into the Fund shall be a charge on the Consolidated Fund. 15. (1) Subject to subsections (2) and (3), where the petroleum revenues collected in any financial year fall below the estimated petroleum revenues for that financial year by at least ten per cent, withdrawals may be made from the Fund as follows, whichever is the lesser amount: (a) either sixty per cent of the amount of the shortfall of petroleum revenues for that year; or (b) twenty-five per cent of the balance standing to the credit of the Fund at the beginning of that year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Trinidad and Tobago

A. Score: 100

Sources: The Finance (Supplementation and Variation of Appropriation) (Financial Year 2014) Bill, 2014 AN ACT to supplement and vary the appropriation of the sum the issue of which was authorized by the Appropriation (Financial Year 2014) Act, 2013 June 25th 2014 http://www.ttparliament.org/legislations/b2014h16.pdf
113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100

Sources: Expenditure in Advance of Appropriation Act Chapter 69:02
http://rgd.legalaffairs.gov.tt/Laws/Chs.%2069-73/69.01/69.01%20aos.htm

Comments: The Expenditure in Advance of Appropriation Act Chapter 69:02 (http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/69.02.pdf) which is "An Act to enable the Minister of Finance to authorise the withdrawal of moneys from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the services of the Government until the expiration of thirty days from the beginning of a financial year or the coming into force of an Appropriation Act for the ensuing financial year, whichever is the earlier date."
114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100


Comments: Clause 119 of the Constitution states: There shall be a Public Accounts Committee which shall consist of not less than six nor more than ten members. The Chairman of the Public Accounts Committee shall be a member of the Opposition in the House, if any, and if willing to act. The Chairman and other members may comprise an equal number of members of the House of Representatives and the Senate as the House of Representatives may determine. Where the members of the Opposition in the House of Representatives are unwilling to act as Chairman of the Public Accounts Committee, a member of the Opposition in the Senate shall be appointed and where the members of the Opposition in the Senate are unwilling so to act, one of the Senators appointed by the President under section 40(2)(c) shall be appointed Chairman. The Public Accounts Committee shall consider and report to the House of Representatives on— appropriation accounts of moneys expended out of sums granted by Parliament to meet the public expenditure of Trinidad and Tobago; such other accounts as may be referred to the Committee by the House of Representatives or as are authorised or required to be considered by the committee under any other enactment; and the report of the Auditor General on any such accounts Standing Order 72 of the House of Representatives states: The Public Accounts Committee shall have the duty of examining, considering and reporting on— the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; such other accounts as may be referred to the Committee by the House or under any law; and the report of the Auditor General on any Such accounts. The Public Accounts Committee shall consist of not less than six, and
not more than ten, members inclusive of the member who is Chairman thereof. These hearings by the PAC are considered public insofar as they are broadcast on the Parliament Channel.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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).

Trinidad and Tobago

A.

Score: 100

Sources: Section 25(4) of the Exchequer and Audit Act, Chapter 69:01
http://www.auditorgeneral.gov.tt/sites/default/files/69.01.pdf

Comments: The Citation above 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.”

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33

Sources: http://www.auditorgeneral.gov.tt/content/review

Comments: “The audit work is subjected to several levels of review in order to ensure a high quality of output. 1. The team leader reviews and directs the work of the team members while in the field and produces a summary report called the “Examiner's Report.” 2. Another review is conducted by a senior Officer and review notes and a draft Audit Report are produced. 3. A final review is done at the level of Assistant Auditor General who may amend the draft Audit Report as necessary. A recommendation is made to the Auditor General. 4. The Auditor General examines the recommendations in the context of the findings and decides on the form of the Report.” In addition, Under Section 41 of the Exchequer and Audit Act, the Treasury (Minister of Finance), audits the accounts and financial statements of the Auditor General's Department.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Trinidad and Tobago

A.

Score: 100

Sources: The Constitution of the Republic of Trinidad and Tobago Sections 116 and 117; and The Exchequer and Audit Act, Chapter 69:01

Comments: The Auditor General is appointed by the President of the Republic of Trinidad and Tobago after consultation with the Prime Minister and the leader of the Opposition and may hold office up to 65 years and may be removed from office only on certain grounds and after a prescribed procedure. Those provisions are entrenched in the Constitution of the Republic of Trinidad and Tobago. The AG in office shall be at the age of 65 and she may not be removed from office except where a Tribunal appointed by the President specifically recommends in the instance that she is found unfit to carry out her responsibilities (restricted to reasons of incompetence, poor health or criminal conduct).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

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, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

**E.** Not applicable/other (please comment).

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**Trinidad and Tobago**

**B.**

**Score:** 67

**Sources:** Draft Estimates of Expenditure for the Financial Year 2014. 09 September 2013


**Comments:** The Auditor General's Department is not a part of the Ministry of Finance. Under section 116(6) of the Constitution of the Republic of Trinidad and Tobago, the Office of the Auditor General is an independent office, not subject to the direction or control of any other person or authority. The AG is appointed by the President after consultation with the Prime Minister and the Leader of the Opposition. Her tenure in office shall be at the age of 65 and she may not be removed from office except where a Tribunal appointed by the President specifically recommends in the instance that she is found unfit to carry out her responsibilities (restricted to reasons of incompetence, poor health or criminal conduct). The salary of the AG is charged directly to the Consolidated Fund.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**Section 5. Public Engagement in the Budget Process**

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

**A.** Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: Not Produced

Comments: Not Produced.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Trinidad and Tobago
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).
Comments: "In Trinidad and Tobago it is a core function of the executive to prepare the budget. Article 113 (1) of the Constitution states that the minister responsible for finance shall cause to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year estimates of the revenues and expenditures of Trinidad and Tobago for that year. The Exchequer and Audit Act (EAA) details the functions of the Ministry of Finance which includes the coordination of the budget preparation process and the management of the implementation of the budget. The Budget Division is responsible for guiding the budget formulation process." There is public engagement but the mostly publicized ones are post budget forums. This is done before the Bill is assented to by the President, but usually does not involve any changes to the budget proposal. Where "closed door" pre-budget consultations are held, there may be stated objectives but these are not open to all public.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Trinidad and Tobago

C.

Score: 33

Sources: http://sta.uwi.edu/news/ecalendar/event.asp?id=2168

Comments: Post budget forums are held during the debating period between the Appropriation Bill and The
Appropriation Act. While the Government may not host forums during budget executions, other academic and NGO bodies may invite the Minister of Finance or representatives from the executive to present their views on the budget process and progress.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**123. Has the executive established mechanisms to identify the public's perspective on budget priorities?**

**A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

**B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

**C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

**D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

**E.** Not applicable/other (please comment).

**Trinidad and Tobago**

**B.**

**Score:** 67

**Sources:** Government Information Services Limited. [http://www.news.gov.tt/publications#.U7GqBk1OXct](http://www.news.gov.tt/publications#.U7GqBk1OXct)

**Comments:** There are Government Media through which the public can contact the Government which also includes a facebook account. During the budget presentation, several media is utilized for airing the budget and the establishment of a Parliamentary Channel ensures that the public can not only sit in debates in Parliament but also follow proceedings via the television. Call in programmes also engage the public in post budget forums.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Trinidad and Tobago

B.

Score: 67

Sources: Government Information Services Limited. http://www.news.gov.tt/publications#.U7GqBk1OXct

Comments: There are Government Media through which the public can contact the Government which also includes a facebook account. During the budget presentation, several media is utilized for airing the budget and the establishment of a Parliamentary Channel ensures that the public can not only sit in debates in Parliament but also follow proceedings via the television. Call in programmes also engage the public in post budget forums.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?
A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

**Trinidad and Tobago**

**D.**

**Score:** 0

**Sources:** Government Information Services Limited. [http://www.news.gov.tt/publications#.U7GqBk1OXct](http://www.news.gov.tt/publications#.U7GqBk1OXct)


**Comments:** Unless there is direct communication there are no feedback on how or whether inputs have been used.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**126.** 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Trinidad and Tobago

D.

Score: 0

Sources: Parliament Channel http://www.ttparliament.org/broadcasts.php?mid=48

Comments: 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). Only when and where relevant issues regarding the budget are being discussed and broadcasted will the public be aware. In addition, the meetings of the Finance Committee are not public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: http://www.ttparliament.org/committee_business.php?mid=2

Comments: Meetings of the Finance Committee are not public. The Constitution of the Republic of Trinidad and Tobago establishes the Public Accounts Committee (PAC) and the Public Accounts Enterprises Committee (PAEC). These Committees, in respective order, are charged with the responsibility to examine the appropriation accounts of moneys granted by Parliament to meet the public expenditure of Trinidad and Tobago and to examine the audited accounts of all State Enterprises that are owned or controlled by the State. The PAC therefore examines the audited accounts of Government Ministries and Departments, paying close attention to the comments made by the Auditor General which relate to financial management. In the performance of its work, the PAC calls to account many Permanent Secretaries and Heads of Government Departments and has been instrumental in the establishment of a more responsive attitude on the part of Administrative Heads of Government Ministries/departments to the advice and requirements of the Auditor General's Department

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?
E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: http://www.ttparliament.org/committee_business.php?mid=2

Comments: There are no hearings with testimonies from the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0


Comments: Where applicable or examined, the Public Accounts Committee and The Public Accounts Enterprises Committee will produce reports but not in all circumstances.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: http://www.auditorgeneral.gov.tt/content/contact-us

Comments: There are no mechanisms for the SAI to engage the public to this extent.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?
A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Trinidad and Tobago

D.

Score: 0

Sources: http://www.auditorgeneral.gov.tt/content/contact-us

Comments: The Public Accounts of Trinidad and Tobago are required to be audited annually in accordance with Sections 24 and 25 of the Exchequer and Audit Act. The Public Accounts represents: •Treasury Statements •Appropriation Accounts •Statements of Receipts and Disbursements •Statements of Administering Officers

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).
Trinidad and Tobago

A. Score: 100

Sources: [http://www.auditorgeneral.gov.tt/welcome](http://www.auditorgeneral.gov.tt/welcome)

Comments: The website allows the public to keep up to date on the Department's latest publications of reports and activities. There is therefore some extent of interaction.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Trinidad and Tobago

D. Score: 0

Sources: [http://www.auditorgeneral.gov.tt/welcome](http://www.auditorgeneral.gov.tt/welcome)

Comments: There are no formal consultation between the AG Department and the Public

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.