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

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

<table>
<thead>
<tr>
<th><strong>Answer:</strong></th>
<th>FY 2022-23</th>
</tr>
</thead>
</table>

| **Source:** | |

| **Comment:** | Fiscal Year runs from 1st October to the 30th September |

<table>
<thead>
<tr>
<th><strong>Peer Reviewer</strong></th>
<th><strong>Opinion:</strong> Agree</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>Government Reviewer</strong></th>
<th><strong>Opinion:</strong></th>
</tr>
</thead>
</table>

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

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

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

<table>
<thead>
<tr>
<th><strong>Answer:</strong></th>
<th>d. The PBS is not released to the public, or is released less than one month before the Executive’s Budget Proposal is introduced to the legislature</th>
</tr>
</thead>
</table>

| **Source:** | n/a |

| **Comment:** | A pre-budget Statement is not produced. |

<table>
<thead>
<tr>
<th><strong>Peer Reviewer</strong></th>
<th><strong>Opinion:</strong> Agree</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>Government Reviewer</strong></th>
<th><strong>Opinion:</strong></th>
</tr>
</thead>
</table>
PBS-3a. If the PBS is published, what is the date of publication of the PBS?

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:
Not Produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:
n/a n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

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

Option “d” applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:

Comment:
Not Produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)
Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.
Option “d” applies if the document is not produced at all.
Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.
PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

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

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

Source:
CALL CIRCULAR No. 02 Dated: April 5th 2022. Draft Estimates of Revenue and Expenditure of Ministries and Departments including the Income and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the Financial Year 2023

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

Peer Reviewer
Opinion: Agree
Comments: I agree. However the "Call Circular" is mainly a set of instructions and guidelines to fill and submit the draft estimate with attached forms.

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

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

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

**Answer:**

b. No

**Source:**

Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary 2023
https://www.ttparliament.org/publications/budget-summaries/

**Comment:**

This Guide provides Members of Parliament and stakeholders with an general overview of the Budget and the main expenditure of Ministries and Departments for the fiscal year 2023. The primary purpose of this guide is to consolidate the information contained within the various Budget Documents and to provide readers with an analysis of same. It sets out the Government’s priorities for the Budget, spending decisions and key points raised in the Budget Speech.

Budget Summaries are also made available by the Office of the Parliament.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** I have a doubt. Could the Guide to the Budget 2023 and the Budget Summaries qualify as PBS since they are released in October, after the Budget is submitted to the Parliament by the end of September?. Kindly clarify.

**Government Reviewer**

**Opinion:**

**IBP Comment**

Response changed to "B"
EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

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

**Answer:**
FY 2022-23 FY 2022-23

**Source:**
The Appropriation (Financial Year 2023) Bill. The Republic Of Trinidad and Tobago, 2022.
Introduced On: 26-Sep-2022
Published In Gazette On Vol. 61, No. 170, 29th September, 2022

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

---

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**
26/09/2022 26/09/2022

**Source:**
The Appropriation (Financial Year 2023) Bill. The Republic Of Trinidad and Tobago, 2022.
Introduced On: 26-Sep-2022
Published In Gazette On Vol. 61, No. 170, 29th September, 2022

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

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**Peer Reviewer**
**Opinion:** Agree
**Comments:** Financial year ending on the 30th day of September, 2023

**Government Reviewer**
**Opinion:**
EBP-2. When is the EBP made available to the public?

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

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

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

The OBS will treat the Executive’s Budget Proposal as “Not Produced,” in the following cases:

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

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

Source:
Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022

The Appropriation (Financial Year 2023) Bill. The Republic Of Trinidad and Tobago, 2022.
Introduced On: 26-Sep-2022
Published In Gazette On Vol. 61, No. 170, 29th September, 2022

Comment:
Passage of the EBP was on the 14th October 2022

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not
in the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:**
26/09/2022

**Source:**
The Appropriation (Financial Year 2023) Bill. The Republic Of Trinidad and Tobago, 2022.
Introduced On: 26-Sep-2022
Published In Gazette On Vol. 61, No. 170, 29th September, 2022

Budget Statement 2023 *Tenacity and Stability in the face of Global Challenges* Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022

**Comment:**
See also https://www.ttparliament.org/publication/the-appropriation-financial-year-2023-bill-2022/

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**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion:

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

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

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

**Source:**


**Comment:**

**Peer Reviewer**
Opinion: Agree

*Comments:* The Appropriation (Financial Year 2023) Bill is Published In Gazette on 29th September, 2022 The Budget Statement 2023 is introduced on September 26th 2022

**Government Reviewer**
Opinion:
EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

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

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

Answer:

Source:
The Appropriation (Financial Year 2023) Bill. The Republic Of Trinidad and Tobago, 2022.
Introduced On: 26-Sep-2022
Published In Gazette On Vol. 61, No. 170, 29th September, 2022

Comment:
Budget Statement 2023 E-Version

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Option “d” applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:

Comment:
All budget documents are in PDF formats

Peer Reviewer
Opinion: Agree
Comments: I agree. There are not any available attachments with tables or databases in excel or some other workable format.

Government Reviewer
Opinion:

EBP-6a. If the EBP is not publicly available, is it still produced?
If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

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

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

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

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

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

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.
EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

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

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

**Answer:**
Budget Statement 2023 "Tenacity and Stability in the face of Global Challenges" Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022

**Source:**
Budget Statement 2023 "Tenacity and Stability in the face of Global Challenges" Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022

The Appropriation (Financial Year 2023) Bill. The Republic Of Trinidad and Tobago, 2022.
Introduced On: 26-Sep-2022
Published In Gazette On Vol. 61, No. 170, 29th September, 2022

**Comment:**

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:**

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

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

**Answer:**
a. Yes

**Source:**
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

**Comment:**
This document provides guidance to understanding a budget and draws reference to past years performance and the current budgeted year. It also provides expenditure and revenue information and visualizations of each as well as a summary of development programmes and performance targets. It defines relevant terms and describes the content of budget documents.
Peer Reviewer
Opinion: Agree
Comments: I agree. The Guide to Budget 2023 mostly provides instructions and definitions to understand how the Budget works and some selected data on revenues, expenditures, allocations, balances and public debt.

Government Reviewer
Opinion:

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

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

Answer:
FY 2022-23

Source:
Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:

Peer Reviewer
Opinion: Agree
Comments: For the financial year ending on the 30th day of September, 2023

Government Reviewer
Opinion:

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
21/10/2022

Source:
Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
Passed in the House of Representatives 11th October 2022
Passed in Senate 14th October 2022
Date of Assent 21 October 2022
EB-2. When is the EB made available to the public?

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

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

Answer:

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

Source:
Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
Date of Assent 21st October 2022; Published in Gazette 21st October 2022

Peer Reviewer
Opinion: Agree
Comments: It must be mentioned that for formal purposes the Act is deemed to have come into force on the 1st day of October, 2022.

Government Reviewer
Opinion:
**EB-3b. In the box below, please explain how you determined the date of publication of the EB.**

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

**Answer:**
Title: The Appropriation (Financial Year 2023) Act, 2022  
Author: -  
Subject: Act No. 20 of 2022  
Keywords: Parliament of Trinidad and Tobago  
Created: 10/21/22, 11:23:19 AM  
Modified: 10/25/22, 8:41:02 AM

Based on a javascript check of the last modified date of the webpage hosting the pdf of the EB; Document Properties verified as above.

**Source:**
Act No 20 of 2022- The Appropriation (Financial Year 2023) Act, 2022  
Date of Assent: 21-Oct-2022  
Published In Gazette On 21-Oct-2022  

**Comment:**
Bills of passage are usually debated and passed by November 1st to ensure the budget distributions are made

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion:
EB-4. If the EB is published, what is the URL or weblink of the EB?

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

Answer:

Source:
Act No 20 of 2022- The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Option “d” applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
Act No 20 of 2022- The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
Available in pdf format only.

Peer Reviewer
Opinion: Agree
Comments: The EB is published as a PDF file.

Government Reviewer
Opinion:
**EB-6a. If the EB is not publicly available, is it still produced?**

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

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

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

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

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

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

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

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

**Comment:**

Peer Reviewer

Opinion: Agree

**Government Reviewer**

Opinion:

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

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

**Answer:**

n/a

**Source:**

Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

**Comment:**

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

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

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

Answer:
Republic of Trinidad and Tobago, Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022

Source:
Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
ENACTED by the Parliament of Trinidad and Tobago as follows:
1. This Act may be cited as the Appropriation (Financial Year 2023) Act, 2022.

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

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

Answer:
a. Yes

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/
CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

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

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

Answer:
FY 2022-23

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

Comment:

Peer Reviewer
Opinion: Agree
Comments: Financial year beginning on the 1st day of October, 2022 and ending on the 30th day of September, 2023

Government Reviewer
Opinion:

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

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

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.
Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology. Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online. Option “c” applies if the document is produced for internal purposes only and so is not made available to the public. Option “d” applies if the document is not produced at all. Option “e” applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

Comment:
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.

This document provides guidance to understanding a budget and draws reference to past years performance and the current budgeted year. It also provides expenditure and revenue information and visualizations of each as well as a summary of development programmes and performance targets.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IBP Comment
Response changed to "D"

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

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

Answer:
n/a A citizen's budget produced for internal purposes only would not be a citizen's budget would it?

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

Comment:
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.

This document provides guidance to understanding a budget and draws reference to past years performance and the current budgeted year. It also...
provides expenditure and revenue information and visualizations of each as well as a summary of development programmes and performance targets.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Please enter the date in the following format: “DD/MM/YYYY.” For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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

Answer: 23/11/2022

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

Comment:
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:
Available on the website. Also used Javascript Alert to determine.

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

Comment:
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

Answer:
https://www.ttparliament.org/guide-to-budget-2023/

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

Comment:
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:
CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2022 People’s Guide" or "2023 Proposed Budget in Brief: A People’s Budget Publication."

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

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

---

**Answer:**
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022

**Source:**
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

**Comment:**
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.

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**Peer Reviewer**
**Opinion:** Agree
**Comments:** What is available is the Guide to the Budget: Available at: https://www.ttparliament.org/wp-content/uploads/2022/11/TT-Guide-to-Budget-2023.pdf

**Government Reviewer**
**Opinion:**

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

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

---

**Answer:**
Enacted Budget FY 2022-23

**Source:**
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

**Comment:**
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.
The Financial Scrutiny Unit of the Parliament of the Republic of Trinidad and Tobago also provides summaries of the expenditure, divisions and projects under the various Heads of Expenditure which are updated over a period of time (not all heads are summarized together). They are intended to demystify the budget documents.

Peer Reviewer
Opinion: Agree
Comments: What is available is the Guide to the Budget: Available at: https://www.ttparliament.org/wp-content/uploads/2022/11/TT-Guide-to-Budget-2023.pdf Also the various Budget Summaries are available at: https://www.ttparliament.org/publications/budget-summaries/

Government Reviewer
Opinion:

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

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

Answer:
FY 2021-22 FY 2022-23
Source:
Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

Answer:
d. The IYRs are not released to the public, or are released more than three months after the period covered
Source:
Comment:
IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question “n/a.”

Answer:

n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

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

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

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

Answer:
Source:
Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Option “d” applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:
  d. Not applicable
Source:
Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was “d”), a government may nonetheless produce the document.
Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

Answer:
d. Not produced at all

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:
n/a n/a

Source:
COMPTROLLER OF ACCOUNTS, Ministry of Finance, Government of the Republic of Trinidad Tobago Accounting Manual

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

Peer Reviewer
Opinion: Agree
Comments: More information available at: https://www.finance.gov.tt/services/treasury/

Government Reviewer
Opinion:
IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be “Budget Monitoring Report, Quarter 1” or “Budget Execution Report January-March 2022.”

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

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

Answer:

n/a n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?
Answer:
FY 2021-22

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021.

https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid. Year Review.

Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister's Speech are also provided. A comprehensive details document is however not available.

Peer Reviewer
Opinion: Agree
Comments: I agree that it seems there are things missing with the mid year review. At: https://www.finance.gov.tt/tag/mid-year-budget-review/ you find the "2021 Budget Mid-Year Review Highlights", but apparently there is not a full, comprehensive statement available.

Government Reviewer
Opinion:

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

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

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

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

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid. Year Review.

Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister's Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.
MYR-3a. If the MYR is published, what is the date of publication of the MYR?

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

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

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

Answer:
n/a

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

Peer Reviewer
Opinion: Agree
Comments: As mentioned at https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/ There are “2021 Budget Mid-Year Review Highlights” with some general data and a link to YouTube, but there is not a a file available with the full statement.

Government Reviewer
Opinion:

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

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

**Source:**
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

**Comment:**
The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

**Answer:**

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

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

Option “d” applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**
d. Not applicable
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid-Year Review. Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister's Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

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

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

Answer:
c. Produced for internal purposes/use only

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid-Year Review. Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister's Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

For the above to be produced however, it should be informed by an internally produced document.

Peer Reviewer
Opinion: Agree
Comments: Apparently there is a full "2021 Budget Mid-Year Review" worked and presented to the Parliament by the Ministry of Finance, but what is published are just "2021 Budget Mid-Year Review Highlights"

Government Reviewer
Opinion:

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

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

Answer:
For the supplemental appropriation to be produced as part of the Mid-Year Review, it must be informed by internally produced information.

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

For example, a title for the Mid-Year Review could be “Semi-annual Budget Performance Report, FY 2021/22” or "Mid-Year Report on the 2022 National Budget."

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

Answer:
n/a

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
https://youtu.be/Osc1etIXb9Q

Comment:
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister’s Speech are also provided. A
comprehensive details document is however not available as was done in the past round of the survey.

<table>
<thead>
<tr>
<th>Peer Reviewer</th>
<th>Opinion: Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comments:</td>
<td>It can only be assumed the title was &quot;Supplementary Appropriation and Budget Mid-Year Review Statement 2021&quot; However, as mentioned, the full comprehensive statement is not available, only some &quot;highlights&quot;.</td>
</tr>
</tbody>
</table>

| Government Reviewer | Opinion: |

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

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

<table>
<thead>
<tr>
<th>Answer:</th>
<th>b. No</th>
</tr>
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<tbody>
<tr>
<td>Source:</td>
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<tr>
<td>Comment:</td>
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<table>
<thead>
<tr>
<th>Peer Reviewer</th>
<th>Opinion: Agree</th>
</tr>
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</table>

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

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

<table>
<thead>
<tr>
<th>Answer:</th>
<th>FY 2021-22</th>
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<tbody>
<tr>
<td>Source:</td>
<td></td>
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<tr>
<td>Comment:</td>
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</tbody>
</table>

| Peer Reviewer | Opinion: Agree |
**YER-2. When is the YER made available to the public?**

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

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

**Answer:**

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

**Source:**
Review of the Economy 2022

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

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Review of the Economy 2022 is as its title says is mostly an overall economic report not a full YER. It includes a "Central Government Operations" section presenting data and analysis on Revenues, Expenditures, Financing, Public Debt and Debt Service and Credit Ratings. In the analysis some forecasting on revenues, expenditure and other figures are include, based on preliminary data available. For example: "Since the Mid-Year Review, with more recent data coming to hand, Total Revenue and Grants is now expected to amount to $51,641.1 million, or 28.0 percent of GDP68 for fiscal 2022 based on Revised Estimates of Revenue and Expenditure. Total Expenditure is now anticipated to be $54,074.1 million, or 29.3 percent of GDP. Central Government operations are now expected to realize an Overall Deficit of $2,433.0 million, or 1.3 percent of GDP, while a Current Account surplus of $465.2 million is anticipated." However those are just preliminary estimates, not definitive figures for a EYR.

**Government Reviewer**

**Opinion:**

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

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

Please enter the date in the following format: “DD/MM/YYYY.” For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**
Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:
N/A

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer: n/a

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Option “d” applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was “d”), a government may nonetheless produce the document.
Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)
Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.
Option “d” applies if the document is not produced at all.
Option “e” applies if the document is publicly available.

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

Answer:
d. Not produced at all

Source:

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:
n/a

Source:
COMPTROLLER OF ACCOUNTS, Ministry of Finance, Government of the Republic of Trinidad Tobago Accounting Manual

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:
YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a.

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: What is available is the "REVIEW OF THE ECONOMY 2022" but as mentioned it doesn't meet the requirements of a YER.

Government Reviewer
Opinion:

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

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

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."
**AR-2. When is the AR made available to the public?**

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

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

**Answer:**

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

**Source:**

REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022

**Comment:**

Peer Reviewer  
Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**
11/05/2022

**Source:**
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022

**Comment:**

**Peer Reviewer**
**Opinion:** Agree
**Comments:** The signature by the Auditor General (page iv) is dated April 28, 2022

**Government Reviewer**
**Opinion:**

**IBP Comment**
Date changed to "May 11, 2022"

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

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

**Answer:**
Via a javascript verification of the date of last modification of the webpage hosting the AR.

**Source:**
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022

**Comment:**
The cover date on the document however, is 28th April 2022.

**Peer Reviewer**
**Opinion:** Agree
**Comments:** The signature by the Auditor General (page iv) is dated April 28, 2022

**Government Reviewer**
**Opinion:**

**AR-4. If the AR is published, what is the URL or weblink of the AR?**
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

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

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

Option “d” applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

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**Answer:**

**Source:**
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022

**Comment:**
Document is only available in pdf

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**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion:

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**AR-6a. If the AR is not publicly available, is it still produced?**
If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).
Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.
Option “d” applies if the document is not produced at all.
Option “e” applies if the document is publicly available.

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

Answer:
e. Not applicable (the document is publicly available)

Source:
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022

Comment:
Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:
n/a

Source:
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022

Comment:
Peer Reviewer
Opinion: Agree
Comments: Available at: https://www.auditorgeneral.gov.tt/content/report-auditor-general-public-accounts-republic-trinidad-and-tobago-financial-
AR-7. If the AR is produced, please write the full title of the AR.

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

Answer:
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)

Source:
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

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

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

Answer: a. Yes

Source:
https://www.finance.gov.tt/
https://www.ttparliament.org/
https://auditorgeneral.gov.tt/
https://www.central-bank.org.tt/

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

Peer Reviewer
Opinion: Agree
Comments: Regarding the Parliament’s Financial Scrutiny Unit: Financial Scrutiny Unit Mission: To provide professional advice to Members of the Public Accounts Committee and the Public Accounts (Enterprises) Committee and to function as the Secretariat for these committees. The Office of the Public Accounts Committees is responsible for administering the affairs of the Public Accounts Committee and the Public Accounts (Enterprises) Committee and providing services in the following areas:

Government Reviewer
Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

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

Source:

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

Peer Reviewer
Opinion: Agree
Comments: Data can be save as Excel or CSV format. at the Central Bank Data Center

Government Reviewer
Opinion:

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see:
http://opendatahandbook.org/glossary/en/terms/machine-readable/

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

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (https://vulekamali.gov.za) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example https://vulekamali.gov.za/2022-23/national/departments/basic-education/). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil’s Transparency Portal (https://portaldatransparencia.gov.br/), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (https://portaldatransparencia.gov.br/orcamento and https://portaldatransparencia.gov.br/transferencias). Additionally, United States Department of the Treasury, Fiscal Data portal (https://fiscaldatalibrary.treasury.gov/) is a one-stop shop for federal financial data that uses charts, exhibits, and
GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012), and the Macedonian researcher may include a link to its State Audit Law (https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

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

Comment:

The Minister of Finance has responsibility for the budget. Section 113 (1) of the Constitution of the Republic of Trinidad and Tobago states: “The Minister responsible for finance shall cause to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year estimates of the revenues and expenditure of Trinidad and Tobago for that year.” The budget process in the Republic of Trinidad and Tobago operates under a fiscal year cycle that is twelve (12) months in length. The fiscal year starts on October 1 and ends on September 30 of each year. There is also the Exchequer and Audit Act which is: An Act to provide for the control and management of the public finances of Trinidad and Tobago; for the duties and powers of the Auditor General; for the collection, issue and payment of public moneys; for the audit of public accounts and the protection and recovery of public property; for the control of the powers of statutory bodies; and for matters connected therewith

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

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens’ participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India’s Right to Information Act of 2005 ([https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html](https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html)) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: [https://www.rti-rating.org/country-data/](https://www.rti-rating.org/country-data/) and [https://www.constituteproject.org/](https://www.constituteproject.org/).

**Answer:**

a. Yes

**Source:**

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

**Comment:**

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

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

Citizen participation in the budget is (in theory) facilitated by:
- Public sitting of the Standing Finance Committee to enhance transparency by allowing citizens to witness the line by line examination of the budget.
- unrestricted access to budget documents – online and print
- public hearings of the Financial Oversight Committees (PAAC, PAC & PA(E)c)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

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

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

Source:
Estimates of Expenditure for the Financial Year 2023  
Available on the Internet 12 December 2022  
page v-vii; viii-ix; page 80

Estimates: Details of Estimates of Recurrent Expenditure 2023  
Available on the Internet 12 December 2022  
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023  
Available on the Internet 12 December 2022  
pages iv-xi; pages 158-159

Estimates of Development Programme 2023  
Available on the Internet 12 December 2022  
pages v-vii; page 7

Comment:
All of the draft estimates present expenditures for 2021 (actual expenditures), 2022 (estimates), 2022 (revised estimates) and the budget year 2023 (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 (there are 82 Heads: Administrative Units such as the Ministry of Finance; the sub heads, such as Personnel expenditure or current transfers and subsidies that represent the economic classification, and the sub-item no such as 01: Salaries and cost of living allowance that represent the functional classification. 
In Estimates of Development Programme, items such as Pre-Investment; Productive Sectors; Economic Infrastructure; Social Infrastructure and Multi Sectoral and Other Services are detailed with individual Sub-items for each such as Development Institutions and descriptions such as Computerisation of the Industrial Court expenditures are provided.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

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

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
page v-vii; viii-ix; page 80

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-xi; pages 158-159

Estimates of Development Programme 2023
Available on the Internet 12 December 2022
pages v-vii; page 7

**Comment:**

All of the draft estimates present expenditures for 2021 (actual expenditures), 2022 (estimates), 2022 (revised estimates) and the budget year 2023 (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 (there are 82 Heads- Administrative Units such as the Ministry of Finance; the sub heads, such as Personnel expenditure or current transfers and subsidies that represent the economic classification, and the sub-item no such as 01: Salaries and cost of living allowance that represent the functional classification.

In Estimates of Development Programme, Items such as Pre-Investment; Productive Sectors; Economic Infrastructure; Social Infrastructure and Multi Sectoral and Other Services are detailed with individual Sub-items for each such as Development Institutions and descriptions such as Computerisation of the Industrial Court expenditures are provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

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

**GUIDELINES:**

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

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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

Answer:

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

**GUIDELINES:**


**Answer:**

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

**Source:**

Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
page v-vii; viii-ix; page 80

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages xviii; page 82
Available on the Internet 12 December 2022
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-xi; pages 158-159

Estimates of Development Programme 2023
Available on the Internet 12 December 2022
pages v-vii; page 7

Comment:
All of the Estimates present expenditures for 2021 (actual expenditures), 2022 (estimates), 2022 (revised estimates) and the budget year 2023 (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 (there are 82 Heads- Administrative Units such as the Ministry of Finance; the sub heads, such as Personnel expenditure or current transfers and subsidies that represent the economic classification, and the sub-item no such as 01: Salaries and cost of living allowance that represent the functional classification.
In Estimates of Development Programme, Items such as Pre-Investment; Productive Sectors; Economic Infrastructure; Social Infrastructure and Multi Sectoral and Other Services are detailed with individual Sub-items for each such as Development Institutions and descriptions such as Computerisation of the Industrial Court expenditures are provided.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

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

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

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

Source:
Comment:
The Estimates of Development and the Social Sector Investment Programmes present expenditures for 2021 (actual expenditures), 2022 (estimates), 2022 (revised estimates) and the budget year 2023 (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 (there are 82 Heads- Administrative Units such as the Ministry of Finance; the sub heads, such as Personnel expenditure or current transfers and subsidies that represent the economic classification, and the sub-item no such as 01: Salaries and cost of living allowance that represent the functional classification.

In Estimates of Development Programme, Items such as Pre-Investment; Productive Sectors; Economic Infrastructure; Social Infrastructure and Multi Sectoral and Other Services are detailed with individual Sub-items for each such as Development Institutions and descriptions such as Computerisation of the Industrial Court expenditures are provided.

The PSIPS provide allocations to individual Programs for the Budget Year but also indicate details of Government Funding Requirement; Loans; Grants; Draw Downs and Financing Arrangements.

The three Year PSIP provides expenditure estimates for the budget year 2023; as well as projected expenditures for 2024; and 2025 under the following: Programme/Project; Objectives: Ministry/Department / Agency

GUIDELINES:

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

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

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

Source:
pages 100-125 and Pages 125-128

Comment:
The three Year PSIP provides expenditure estimates for the budget year 2023; as well as projected expenditures for 2024; and 2025 under the following: Programme/Project; Objectives; Ministry/Department / Agency

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

Answer:
Administrative classification
Economic classification

Source:
pages 100-125 and Pages 125-128

Comment:
The three Year PSIP provides expenditure estimates for the budget year 2023; as well as projected expenditures for 2024; and 2025 under the following: Programme/Project; Objectives; Ministry/Department / Agency

Some degree of functional expenditures are described.

Peer Reviewer
Opinion: Agree
Comments: Multi year data refers only to the Three-Year Public Sector Investment Programme

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

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

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

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

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


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

Source:

Comment:
It is difficult to assess the proportion of expenditures presented unless assuming that all the programs presented would be all the programmes to exist over the next three years. It should also be noted that the three year PSIP presents programmes under thematic areas firstly; and does not include Social Sector Investment Programs which is usually a distinct document from the PSIPs.

The three Year PSIP provides expenditure estimates for the budget year 2023; as well as projected expenditures for 2024; and 2025 under the following: Programme/Project; Objectives: Ministry/Department / Agency

Peer Reviewer
Opinion: Agree
Comments: The data available only refers to the Three-Year Public Sector Investment Programme, it is not a comprehensive multi year budget estimate

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

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

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

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

Source:
Estimates of Revenue
Available on the Internet 11 September 2022
page s–viii and page 1;

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv–vi

Comment:
Both Non tax revenue sources and Tax revenue sources are identified. Sources of Tax revenue are indicated under 5 main ‘Heads’: 1) Taxes on Income and Income; 2) Taxes on Property 3) Taxes on Goods and Services 4) Taxes on International Trade 5) Other Taxes. For each of the Heads identified, there is further disaggregation, for example on page 1 of the Draft Estimates of Revenue, Taxes on Income and Profits are specified by sources such as Oil Companies, Individuals, Business Levy etc.
The estimates of revenue and expenditure also provides details of “Other Income” such as Fees; Services Charges etc for Statutory and other similar Government entities. In each of the documents, estimates are presented for 2021 (Actual); 2022 Estimates; 2022 Revised Estimates and 2023 Estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

Source:
Estimates of Revenue
Available on the Internet 11 September 2022
page s v- viii and page 1;

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi

Comment:
Both Non tax revenue sources and Tax revenue sources are identified. Sources of Tax revenue are indicated under 5 main 'Heads': 1) Taxes on Income and Income; 2) Taxes on Property 3) Taxes on Goods and Services 4) Taxes on International Trade 5) Other Taxes. For each of the Heads identified, there is further disaggregation, for example on page 1 of the Draft Estimates of Revenue, Taxes on Income and Profits are specified by sources such as Oil Companies, Individuals, Business Levy etc.
The estimates of revenue and expenditure also provides details of "Other Income" such as Fees; Services Charges etc for Statutory and other similar Government entities. In each of the documents, estimates are presented for 2021 (Actual); 2022 Estimates; 2022 Revised Estimates and 2023 Estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

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

Source:
Estimates of Revenue
Available on the Internet 11 September 2022
page s v- viii and page 1;

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi

Comment:
Trinidad and Tobago’s budgets are presented for the fiscal year alone in terms of revenue and are based on annual projections of the price of Oil and Natural Gas.
12. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

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

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

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

Source:
Estimates of Revenue
Available on the Internet 11 September 2022
page s v- viii and page 1;

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi

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

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

GUIDELINES:
Question 13 asks about three key estimates related to borrowing and debt that the budget should include:
the amount of net new borrowing required during the entire budget year;
the central government’s total debt burden at the end of the budget year; and
the interest payments on the outstanding debt for the entire budget year.

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

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

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

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

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

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
page 96-97

Estimates of Revenue
Available on the Internet 11 September 2022
page iv

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, two of the three estimates related to government borrowing and debt are presented.
Comments: I partially agree. Data on public debt servicing includes 2021 actual, 2022 estimates, 2022 revised estimates and 2023 projected. Data on borrowing requirements also includes 2021 actual, 2022 estimates, 2022 revised estimates and 2023 projected. Also, in the Budget Statement 2023 there are some estimates on fiscal consolidation and reduction in the ratio debt to GDP for 2022. However, it must be noted that apparently there is not any info available in the documents provided regarding Total Debt Outstanding at the end of the budget year. Kindly review this question.

Government Reviewer
Opinion:

IBP Comment
IBP agrees with the researcher’s response

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive’s Budget Proposal:
14. "Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

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

**GUIDELINES:**

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

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country’s citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*
Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

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

Answer:

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

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages vii, xxviii-xxix; page 96

Estimates of Revenue
Available on the Internet 11 September 2022
page iv

Comment:
Under Head 18- Ministry of Finance, Debt Servicing is detailed which indicates interest and principal repayment on local loans; Under Head 19 "Charges on the account of public debt" in the Draft estimates of expenditure, debt servicing is presented which is further detailed into interest-domestic and foreign; Expenses- of Issue Management of Loans; Discounts and Other Financial Instruments; Sinking Fund; Repayment of Loans. Interest rates are indicated for individual loans both local and external as well as principal repayments, maturity dates etc.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
  d. No, information related to composition of total debt outstanding is not presented.

Comments: I partially agree. Estimates of Expenditure for the Financial Year 2023 https://www.finance.gov.tt/wp-content/uploads/2023/01/Estimates-Expenditure-2023.pdf In pages xxviii - xxxvii there is an extensive listing on Charges on the account of public debt for 2023, However, it must be noted that apparently there is not any info available in the documents provided regarding Total Debt Outstanding at the end of the budget year. Kindly review this question.

Government Reviewer
Opinion:

Researcher Response
Under Head 19 "Charges on the account of public debt” in the Draft estimates of expenditure, debt servicing is presented which is further detailed into interest-domestic and foreign; Expenses- of Issue Management of Loans; Discounts and Other Financial Instruments; Sinking Fund; Repayment of Loans.

IBP Comment
IBP appreciates the reviewer’s response but agrees with the researcher's choice of "A".

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

Answer:
Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external
Information beyond the core elements (please specify)

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

Comment:
The source citation indicated under Head 19- Charges on Account of Public Health details 14 subheads which includes Interest local and external
loans, Expenses of Issues, Management expenses , principal repayments local and foreign, debentures and others. For loans, or bonds etc, maturity
dates and details are also indicated

Peer Reviewer
Opinion: Agree
Comments: I partially agree. In pages xxvii - xxxvii there is an extensive listing on Charges on the account of public debt for 2023. However, it must
be noted that apparently there is not any info available in the documents provided regarding Total Debt Outstanding at the end of the budget year.
Kindly review this question.

Government Reviewer
Opinion:

Researcher Response
Under Head 19 "Charges on the account of public debt" in the Draft estimates of expenditure, debt servicing is presented which is further detailed
into interest- domestic and foreign; Expenses- of Issue Management of Loans; Discounts and Other Financial Instruments; Sinking Fund; Repayment
of Loans.

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

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

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

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

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

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

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

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

**Source:**
Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022
page 7; pages 41-42; 43

**Comment:**
Forecast of the Global Economy is mentioned on page 7 and some forecasts are made for growth of 3% in 2023 and 2024 with main emphasis on the growth in the energy sector. It does not however speak to being the basis of the budget proposal. The main forecast relied upon is that of price of Oil (page 43)

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### Peer Reviewer

**Opinion:** Agree

**Comments:**
In the section “Domestic Economy” of the Budget Statement 2023 there is some information on expected gas production, private investments, real GDP growth, nominal GDP for 2022, but it is not very detailed.

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### Government Reviewer

**Opinion:**

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

### Answer:

None of the above

**Source:**
Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022
page 42

**Comment:**
The mention of “growth” on page 42 is not specific.

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### Peer Reviewer

**Opinion:** Agree

**Comments:**
It could be assumed “growth” means GDP real annual growth for 2023 and 2024, but that is not formally stated. The paragraph (page 42) reads: "We expect that our economy will continue to generate growth after 2022. We are forecasting growth of 3 percent in 2023 and 2024.” It should be also mentioned that projected figures for nominal and real GDP growth, and inflation are available for 2022.

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### Government Reviewer

**Opinion:**

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

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

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

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

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

For an example of how a sensitivity analysis may be presented in the Executive’s Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf).

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

Answer:

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

Source:

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

Peer Reviewer
Opinion: Agree
Comments: In the Budget Statement there is some mention of the impact of inflation and interest rates on the economy (for example, page 11), but without providing specific figures related to a real sensitivity analysis.

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

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

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

Answer:

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

Source:
Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022

Comment:
While fiscal and other measures are identified, the overall impact on expenditures are not mentioned.

Peer Reviewer
Opinion: Agree
Comments: However, there is some limited information on the individual cost for some measures, like tax rebates and credits or oil subsidies.

Government Reviewer
Opinion:

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

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

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

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

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

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

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**Answer:**

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

**Source:**

Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022


Pages 44-50

**Comment:**

While fiscal and other measures are identified, the overall impact on revenues are not mentioned.

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**Peer Reviewer**

**Opinion:** Agree

**Comments:** I agree, only the specific costs of some proposed fiscal measures are mentioned.

**Government Reviewer**

**Opinion:**

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

**GUIDELINES:**

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

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

**Answer:**

**a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).**
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi

Estimates of Development Programme 2023
Available on the Internet 12 December 2022
pages v-vii; page 7

Comment:
In each of the documents, estimates are presented for 2021 (Actual); 2022 Estimates; 2022 Revised Estimates and 2023 Estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

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

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

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96
21. In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

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

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

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

**Source:**
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi
22. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

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

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

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi

Estimates of Development Programme 2023
Available on the Internet 12 December 2022
pages v-vii; page 7
In each of the documents, estimates are presented for 2021 (Actual); 2022 Estimates; 2022 Revised Estimates and 2023 Estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Answer:
Administrative classification
Economic classification
Functional classification

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi

Estimates of Development Programme 2023
Available on the Internet 12 December 2022
pages v-vii; page 7

Social Sector Investment Programme 2023: “Tenacity and Stability in the face of Global Challenges”
pages 167-177

Comment:
In each of the documents, estimates are presented for 2021 (Actual); 2022 Estimates; 2022 Revised Estimates and 2023 Estimates.

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

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

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

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

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

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages xviii; page 82

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vi

Estimates of Development Programme 2023
Available on the Internet 12 December 2022
pages v-vii; page 7

Social Sector Investment Programme 2023: “Tenacity and Stability in the face of Global Challenges”
pages 167-177

Comment:
In each of the documents, estimates are presented for 2021 (Actual); 2022 Estimates; 2022 Revised Estimates and 2023 Estimates.
24. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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

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

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

**Source:**
- Estimates of Expenditure for the Financial Year 2023
  Available on the Internet 12 December 2022
  pages xxviii-xxix; page 96
- Estimates: Details of Estimates of Recurrent Expenditure 2023
  Available on the Internet 12 December 2022
  pages xviii; page 82
- Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
  Available on the Internet 12 December 2022
  pages iv-vi
- Estimates of Development Programme 2023
  Available on the Internet 12 December 2022
  pages v-vii; page 7
- Social Sector Investment Programme 2023: “Tenacity and Stability in the face of Global Challenges”
  pages 167-177

**Comment:**
In each of the documents, estimates are presented for 2021 (Actual); 2022 Estimates; 2022 Revised Estimates and 2023 Estimates.

**Peer Reviewer**
**Opinion:** Agree
**Comments:** Actual figures provided for the year 2021

**Government Reviewer**
**Opinion:**

25. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?
GUIDELINES: Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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

Source:
Estimates of Revenue
Available on the Internet 11 September 2022
page v-x

Comment:
Tax and Non Tax Revenues are presented for 2021 Actual; 2022 Estimates, 2022 Revised Estimates and 2023 Estimates. These are also detailed under Sub Head/ Receiver/ Item and Sub Item Categories.

Peer Reviewer
- Opinion: Agree

Government Reviewer
- Opinion:

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

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

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

Source:
Estimates of Revenue
Available on the Internet 11 September 2022
page v-x

Comment:
Tax and Non Tax Revenues are presented for 2021 Actual; 2022 Estimates, 2022 Revised Estimates and 2023 Estimates. These are also detailed under Sub Head/ Receiver/ Item and Sub Item Categories.

Peer Reviewer
- Opinion: Agree

Government Reviewer
- Opinion:

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

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

Answer:

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

Source:

Estimates of Revenue
Available on the Internet 11 September 2022
page v- ix

Comment:

Tax and Non Tax Revenues are presented for 2021 Actual; 2022 Estimates, 2022 Revised Estimates and 2023 Estimates. These are also detailed under Sub Head/ Receiver/ Item and Sub Item Categories.

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

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

Answer:

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

Source:

Estimates of Revenue
Available on the Internet 11 September 2022
page v- ix

Comment:

Tax and Non Tax Revenues are presented for 2021 Actual; 2022 Estimates, 2022 Revised Estimates and 2023 Estimates. These are also detailed under Sub Head/ Receiver/ Item and Sub Item Categories.

Peer Reviewer

Opinion: Agree
Comments: For the year 2022 there are original and revised figures.

Government Reviewer

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

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

Answer:

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

Source:

Estimates of Revenue
Available on the Internet 11 September 2022
page v-ix

Comment:

Tax and Non Tax Revenues are presented for 2021 Actual; 2022 Estimates, 2022 Revised Estimates and 2023 Estimates. These are also detailed under Sub Head/ Receiver/ Item and Sub Item Categories.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

Answer:

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

Source:

Estimates of Revenue
Available on the Internet 11 September 2022
page v-ix

Comment:

Tax and Non Tax Revenues are presented for 2021 Actual; 2022 Estimates, 2022 Revised Estimates and 2023 Estimates. These are also detailed under Sub Head/ Receiver/ Item and Sub Item Categories.

Peer Reviewer
Opinion: Agree

Comments: There are actual figures for 2021.

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

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

**GUIDELINES:**

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

The "core" information includes:

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

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

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

**Answer:**

a. Yes, information beyond the core elements is presented for government debt.

**Source:**

Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

**Comment:**

Charges on account of public debt is presented for BY-2 (2021 Actual), BY-1 (2022 Estimates and Revised Estimates) and the BY (2023 Estimates). These are aggregate values for Debt servicing. Further breakdown of debt servicing are presented for the Budget year 2021, for the BY-2, and BY-1 years on page 96 of the citation under the following items and sub items: INTEREST, TOTAL INTEREST, TOTAL(Recurrent), SINKING FUND, Total Sinking Fund, REPAYMENT OF LOANS, Total Repayment of Loans, TOTAL (Capital Repay. & Sinking Fund) and GRAND TOTAL. Interest Payments are therefore the only elements shown.
32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

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

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

Answer:

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

Source:
Estimates of Expenditure for the Financial Year 2023
Available on the Internet 12 December 2022
pages xxviii-xxix; page 96

Comment:
All of the draft estimates present expenditures by for 2021 (actual expenditures), 2022 (estimates), 2022 (revised estimates) and the budget year 2023 (estimates). In all cases, i.e. in all draft estimates of expenditure documents, the variance is also presented, this includes debt servicing. However, Total Debt is not otherwise reported outside of revenues and expenditures.

Peer Reviewer
Opinion: Agree
Comments: Apparently there is not any info available in the documents provided regarding Total Debt Outstanding at the end fo the budget year.

Government Reviewer
Opinion:

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

GUIDELINES:

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

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

In most countries, governments engage in certain budgetary activities that are not included in the central government’s budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in


countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

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

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


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

Please provide in the comments a list of all known extra-budgetary funds.

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

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

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

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF’s Fiscal Transparency Handbook (2018): https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml). For the purpose of answering this question, please consider only the central government level.

In order to answer “a,” the Executive’s Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.
35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

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

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

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

Source:
Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022
pages iv-vii

Comment:
This document details Government subventions to various Boards and including Local Government allocations but it lacks “Remarks”
36. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?

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

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

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?” (https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efe6f1496295)
- The UK’s 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa’s 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf).

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

Answer:

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

Source:
Social Sector Investment Programme 2023: “Tenacity and Stability in the face of Global Challenges”
pages 171-186

Comment:
The Social Sector Investment Programme (SSIP) 2023 examines the socio-economic environment of Trinidad and Tobago, and the strategic developments made toward attaining social transformation. It also provides an overview of the national social context by scrutinizing existing and
new social sector initiatives, as well as investments made by the key social sector Ministries, and the Tobago House of Assembly toward social
development, during the 2022 fiscal year.

The SSIP 2023 presents expenditures under the SDG thematic areas; Administrative Heads and Organizations. The production of the SSIP was taken
over by the Ministry of Planning and Development and therefore there has been a notable change in content and reporting. Therefore the revision of
the selection of the response from previous years.

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

- Impacts of budget policies by income
- Impacts of budget policies by gender
- Impacts of budget policies by age
- Impacts of budget policies on climate
- Other alternative displays of expenditure (please specify)

Source:
Social Sector Investment Programme 2023: “Tenacity and Stability in the face of Global Challenges”
Available on the Internet 26th September 2022
pages 138-186

Comment:
The Social Sector Investment Programme (SSIP) 2023 examines the socio-economic environment of Trinidad and Tobago, and the strategic
developments made toward attaining social transformation. It also provides an overview of the national social context by scrutinizing existing and
new social sector initiatives, as well as investments made by the key social sector Ministries, and the Tobago House of Assembly toward social
development, during the 2022 fiscal year.

The production of the SSIP for budget year 2023 was taken over by the Ministry of Planning and Development. It is notable in SSIP 2023,
presentations of expenditure reflected under the thematic areas of the SDGs and further also presented and detailed under Administrative Heads,
and Organizations which reflect the selection of the choices made and the variation in the response from previous surveys.

Peer Reviewer
Opinion: Agree
Comments: It seems there is a contradiction with the answer in Q36b, kindly review. The information on subventions payable 2022 and subventions
payable 2023 is presented at the head / sub items and organization level, For example, in page 183: Ministry of Health -Services to Persons with
Disability –Autistic Society In page 182 Ministry of Health -Chronic Diseases --Trinidad and Tobago Cancer Society In the Review Section (starting
page 51) Social Programs are highlighted with information on Head/INITIATIVE/BENEFICIARY/ACHIEVEMENTS/NATIONAL OUTCOME outlining the
way in which these programmes impact sustainable human, social and community development. For example in page 57: INITIATIVE: YZone Online
Programmes YZones (Youth Friendly Space) is a safe, nurturing and enabling environment, which facilitates and support the holistic development
and transformation of young people BENEFICIARY: Young persons between the ages of 7 to 25 years old ACHIEVEMENTS: (FOR FISCAL YEAR 2022)
YZone Online Programmes were offered during July/August 2021. The July/August 2021 cycle was chosen with the intent to foster entrepreneurial,
social and educational opportunities for young persons between the ages of 7 to 25 years of age. A total of 378 young persons benefitted.
NATIONAL OUTCOME Sustainable Communities
social and community development. For example in page 57: INITIATIVE: YZone Online Programmes YZones (Youth Friendly Space) is a safe, nurturing and enabling environment, which facilitates and support the holistic development and transformation of young people. BENEFICIARY: Young persons between the ages of 7 to 25 years old. ACHIEVEMENTS: (FOR FISCAL YEAR 2022) YZone Online Programmes were offered during July/August 2021. The July/August 2021 cycle was chosen with the intent to foster entrepreneurial, social and educational opportunities for young persons between the ages of 7 to 25 years of age. A total of 378 young persons benefitted. NATIONAL OUTCOME: Sustainable Communities

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

GUIDELINES:

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

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

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:
State Enterprises Investment Programme 2023: "Tenacity and Stability in the Face of Global Challenges"
Available 22 September 2022
Pages 70-89

Comment:
The State Enterprises Sector comprises 55 companies of which 43 are wholly owned, eight are majority owned and four in which GORTT has a minority shareholding. A complete list of the State Enterprises is detailed in Appendix I.

These entities operate in the gas and oil industry, banking and financial services, manufacturing, transport and communication, tourism, agriculture, information technology and the provision of social services.

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

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

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

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

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

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

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

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

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

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**Answer:**

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

**Source:**


**Comment:**

Under Fiscal and Other Measures, in the Budget Statement, some information of such measures are made such as increasing the personal income tax exemption; increase in VAT Registration Threshold; rebates for implementation of renewable energy in agriculture; subsidy for housing and village improvement etc. Each of which is detailed along with the expected cost in some instances. A review of the question and the contents of the Budget Statement has led to the change in response from d in previous years to b.

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**Peer Reviewer**

**Opinion:** Agree

**Comments:** For example in page 29: Madam Speaker, we are also funding in the amount of $500 million and in partnership with the commercial banks a new Long-Term Loan Guarantee Scheme for Small and Medium enterprises. First Citizens Bank will manage this project in collaboration with other commercial banks. The Government loan guarantees will be for up to 80 percent of the value of the loans, for a term of up to 10 years, inclusive of a 2-year moratorium on repayments and will focus on the non-energy sector.

**Government Reviewer**

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

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:
Question 39 focuses on financial assets held by the government, asking whether “core” information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government’s balance sheet.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on financial assets held by the government.

Answer:
c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:
Heritage and Stabilization Quarterly Investment Report

Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022
page 19-20

State Enterprises Investment Programme 2023: “Tenacity and Stability in the Face of Global Challenges”
Available 22 September 2022
page 89

Comment:
There is also a Heritage and Stabilization Quarterly investment Report

The SEIP presents some financial performance indicators for state enterprises as well as a narrative of the sale of assets programme. Within the SEIP there are narratives that update the activities of the various state enterprises with some associated expenditures for those activities identified.

Peer Reviewer
Opinion: Agree
Comments: The Budget Statement 2023 presents some figures for the The Heritage and Stabilisation Fund: “As a result of higher-than-expected oil and gas prices, we have deposited US$163 million or $1.11 billion into the Heritage and Stabilisation Fund (HSF) for intergenerational benefit.”

Government Reviewer
Opinion:
40. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:
Question 40 focuses on nonfinancial assets held by the government, asking whether “core” information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country’s register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive’s Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: https://treasury.govt.nz/sites/default/files/2011-05/befu11-p6of8.pdf.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer “d” applies if no information is presented on nonfinancial assets held by the government.

Answer:
c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:
State Enterprises Investment Programme 2023: “Tenacity and Stability in the Face of Global Challenges”
Available 22 September 2022
page 9 onwards

Comment:
Non Financial Assets are described in the State Enterprises Investment Programme. The document details via narrative the values of certain but not all non financial assets but indicates also costs associated with the operations of the assets.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:
Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF’s GFS Manual 2001, http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government’s financial position. Moreover, the obligation to repay this debt affects the government’s ability to pay for other activities.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of expenditure arrears are presented. Answer “d” also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

Answer:

Source:

Comment:
If expenditure arrears do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**
d. No, estimates of expenditure arrears are not presented.

**Source:**
Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022
page 22

Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022

**Comment:**
Most arrears are settled before the Executive Budget Proposal, though they may persist during the budget year.

The Draft Estimates of Recurrent Expenditure has as Sub/Items under specific Sub Heads: Settlement of Arrears. For example, on page iv, Under Subhead 01- Personal Expenditure Sub item 12 is described as Settlement of Arrears to Public Officers; sub-item 16 is described as Payment of Increments: Salaries and therefore includes arrears of increments; However, in the presentation of the estimates, there is no indication of these items suggesting that there were no estimates for expenditure arrears. This is also done in the Draft estimates of revenue and expenditure of the statutory boards and similar bodies.

**Peer Reviewer**
**Opinion:** Agree
**Comments:** The document Estimates: Details of Estimates of Recurrent Expenditure 2023 includes in pages iv and vii the account: “Settlement of Arrears to Public Officers”, but it is descriptive.

**Government Reviewer**
**Opinion:**

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42. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether “core” information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial
enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, “[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.


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

**Answer:**
c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

**Source:**
Estimates: Details of Estimates of Recurrent Expenditure 2023
Available on the Internet 12 December 2022
pages 6

Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2023
Available on the Internet 12 December 2022

Comment:
It is difficult to assess whether all contingent liabilities are reported as it is not treated separately but are reported under Sub Head 02 as Sub Item 36: Extraordinary Expenditure and do appear within the Estimates of recurrent expenditure on Page 6 for example. Sub Head 02, Sub Item 36: extraordinary Expenditure which is described as Unforeseen Expenditure that is unlikely to Recur.

**Peer Reviewer**
**Opinion:** Agree
**Comments:** Also consider under Sub Head 02, Sub Item 46: Natural Disasters, which could be tangentially related to contingent liabilities.

**Government Reviewer**
**Opinion:**

43. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government’s future liabilities and the sustainability of its finances over the longer-term, asking whether “core” information related to these issues is presented. These core components must include:
Projections that cover a period of at least 10 years.

The macroeconomic and demographic assumptions used in making the projections.

A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF’s Fiscal Transparency Handbook (2018) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on future liabilities and the sustainability of government’s finances.

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**Answer:**

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

**Source:**

**Comment:**
The formulation of the PSIP 2023-2025 was based on an evaluation and prioritisation of projects against key policy measures and strategies as outlined in Vision 2030. The second planning horizon 2021-2025 was also informed by the Roadmap for Recovery Report (RRR) and Community Recovery Report (CRR). Accordingly, the three-year PSIP 2023-2025 focuses on nine (9) development priorities for the medium term 2021-2025 that were detailed in the 2022 PSIP. These priorities have served to align our programmes and projects along with the specific interventions and in keeping with the Goals and Strategies of Vision 2030.

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**Peer Reviewer**

**Opinion:** Agree

**Comments:** I agree with the researcher. However, it is worth noting that in the Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” there is some mention to the sustainability of public finances, regarding the expected evolution of debt to DGP ratio. For example in page 7: in addition, it is noteworthy that our nominal GDP has grown by 34 percent since 2020, from $142 billion in 2020 to an estimated $190 billion in 2022, which will have a very positive effect on our debt to GDP ratio and our per capita GDP. Our per capita GDP has increased from US$15,000 in September 2020 to US$19,500 in September 2022 and is now among the highest in the Region. It is expected to reach US$20,000 by the end of 2022. And it should be noted that our per capita GDP is higher now than it was in 2015, 7 years ago. Our nominal GDP is the highest it has been since we became an independent country in 1962, 60 years ago. The Adjusted General Government Debt to GDP ratio has decreased from 81 percent in 2020 to a projected 70 percent in 2022, now among the lowest in the region. However, it is certainly not a comprehensive analysis on the sustainability of public finances.

**Government Reviewer**

**Opinion:**
44. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES: Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer “c” also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer “d” applies if no estimates of donor assistance are presented. Select answer “e” if your country does not receive donor assistance.

Answer:
c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:
Estimates of Development Programme 2023
Available on the Internet 12 December 2022
pages 241-242

Comment:
The draft estimates of development programme identifies loans, and grants towards various administrative Heads- ministries (no narratives included). In kind assistance are not indicated.

Peer Reviewer
Opinion: Disagree
Suggested Answer: c. Yes, estimates of some but not all sources of donor assistance are presented.
Comments: In general I agree with the consultant, however please also consider the document Public Sector Investment Programme 2023 available at https://www.finance.gov.tt/2022/09/26/public-sector-investment-programme-2023/ The document includes some overall estimates in page 29: “The PSIP will be financed through general revenue totalling $5802.6 million (94.1percent), while $361.7 million (5.8 percent) will be drawn from external sources such as loans and grants.” There is also some additional information on grants and loans arrangements in page 264.

Government Reviewer
Opinion:

Researcher Response
Response adjusted to c as suggested.

IBP Comment
IBP notes the reviewer’s comments. The response is changed from “D” to “C”

45. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES: Question 45 focuses on tax expenditures, asking whether “core” information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

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

**Answer:**
c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

**Source:**

**Comment:**
In the budget statement, estimates of revenue and expenditure are presented, followed by a description of fiscal and other measures which indicate how tax expenditures are to be directed in most instances. In some cases beneficiaries are identified.

**Peer Reviewer**
**Opinion:** Agree
**Comments:** The information on tax expenditures is not presented in a comprehensive and systematic way

**Government Reviewer**
**Opinion:**

46. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**
Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**
d. No, estimates of earmarked revenues are not presented.

Source:
Estimates of Revenue
Available on the Internet 11 September 2022

Comment:
The Green Fund Levy is earmarked but not indicated. Heritage and Stabilization funds are presented in quarterly reports but were mentioned in the budget statement with references mainly to withdrawals over the previous budget year. The Central Bank includes receipts from Green Fund under non-energy revenue and in particular within taxes on income and profits. However, Green Fund has its own Act which governs how the funds are deposited and expended. Green Fund receipts are earmarked revenue and is treated separately when compared with other categories of revenue. While receipts from other categories of revenue are placed in the consolidated fund, collections from Green Fund are placed in its own Fund and not reported, The Unemployment Fund similarly is not included in the Revenues and Expenditure in the Draft Estimates of Revenue.

Peer Reviewer
Opinion: Agree
Comments: At page IV there is a footnote: “Revenue and expenditure exclude the Unemployment and Green Funds Financing includes withdrawal from the Heritage and Stabilisation Fund in 2021” However specific information is not provided.

Government Reviewer
Opinion:

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

GUIDELINES:
Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:
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.

Source:
Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022

Three Year Public Sector Investment Programme 2023: “Tenacity and Stability in the face of Global Challenges” Ministry of Planning and
48. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:
Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:
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.

Source:

Comment:
The formulation of the PSIP 2023-2025 was based on an evaluation and prioritisation of projects against key policy measures and strategies as outlined in Vision 2030. The second planning horizon 2021-2025 was also informed by the Roadmap for Recovery Report (RRR) and Community Recovery Report CRR). Accordingly, the three-year PSIP 2023-2025 focuses on nine (9) development priorities for the medium term 2021-2025 that were detailed in the 2022 PSIP. These priorities have served to align our programmes and projects along with the specific interventions and in keeping with the Goals and Strategies of Vision 2030.
49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:
Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

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

Source:
Budget Statement 2023 "Tenacity and Stability in the face of Global Challenges" Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022
pages 44-50

Comment:
Some Input, Output and Outcomes are indicated for some but not all programs/administrative units.
Non Financial Inputs are referred to as "Other measures" in the Budget Statement for example: new machinery, production lines and equipment used for accessing a manufacturing tax credit; alternative energy technologies...such as gasifiers to use biomass etc.

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

GUIDELINES:
Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

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

Source:
Social Sector Investment Programme 2023: "Tenacity and Stability in the face of Global Challenges"

Public Sector Investment Programme Tobago 2023"Tenacity and Stability in the face of Global Challenges" MINISTRY OF PLANNING AND DEVELOPMENT SEPTEMBER 2022

Public Sector Investment Programme 2023: "Tenacity and Stability in the face of Global Challenges" MINISTRY OF PLANNING AND DEVELOPMENT SEPTEMBER 2022

Comment:
The chapter in the SSIP outlines social sector initiatives planned for implementation by Ministries, Agencies and the Tobago House of Assembly for fiscal 2023. The plans and performance frameworks of the various social sector Ministries and Agencies continue to be aligned to the themes and goals of the National Development Framework (Vision 2030) and are monitored and evaluated to measure progress towards the achievement of the United Nations Sustainable Development Goals (SDGs).

The SSIP and other PSIPs present expenditures by Heads, Sub Items, Organizations and Objectives; details of acticities etc.

Given the change in the production of the SSIP and PSIP it has been observed that the most appropriate response has now changed from previous responses.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

Researcher Response
Chapter three of the SSIP outlines Social Sector Plans for the budget year by administrative Units and the non financial data such as: 3.1. Ministry of Agriculture, Land and Fisheries The Ministry of Agriculture, Land and Fisheries (MALF) is responsible for leading and managing the implementation of Government Policies for the Agricultural Sector in Trinidad and Tobago. The MALF is committed to working in close collaboration with all key
51. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer “b,” the Executive’s Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A “c” response applies if performance targets are assigned only to less than half of the nonfinancial data on results. Answer “d” applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

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

Source:

Social Sector Investment Programme 2023: “Tenacity and Stability in the face of Global Challenges”
pages 116-134 and 139-168

Comment:
The performance targets through which non-financial data are assessed are the SDGs, for which indicators are identified.

Peer Reviewer

Opinion: Agree

Comments: For example, Appendix I shows “Social Investment Programme Expenditure for Fiscal 2022 mapped against the United Nations Sustainable Development Goals”

Government Reviewer

Opinion:
rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government’s commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses “program budgeting,” where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?” (https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality.ibp.2019.pdf) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtef_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer “b” if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer “c” if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer “d” if no estimates of policies that are intended to benefit the most impoverished populations are presented.

53. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

GUIDELINES:
Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive’s management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer “a,” the executive must prepare a detailed budget timetable and release it to the public. A “b” answer applies if the timetable is made public, but some details are not included. A “c” response applies if the timetable is made public, but many important details are excluded, reducing its value for those
54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

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

Source:
n/a

Comment:
A pre-budget statement is not produced although the call circulars provide internal guidance.
55. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

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

Source:
CALL CIRCULAR No. 02 Dated: April 5th 2022. Draft Estimates of Revenue and Expenditure of Ministries and Departments including the Income and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the Financial Year 2023

Comment:
A pre-budget statement is not produced although the call circulars are intended to provide internal guidance.

56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)
GUIDELINES:
Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:
d. No, information related to the government’s revenue policies and priorities is not presented.

Source:
CALL CIRCULAR No. 02 Dated: April 5th 2022. Draft Estimates of Revenue and Expenditure of Ministries and Departments including the Income and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the Financial Year 2023

Comment:
A pre-budget statement is not produced although the call circulars are intended to provide internal guidance.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government’s total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.
Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a “c” answer, the PBS must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in the PBS.

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

Source:
CALL CIRCULAR No. 02 Dated: April 5th 2022. Draft Estimates of Revenue and Expenditure of Ministries and Departments including the Income and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the Financial Year 2023

Comment:
A pre-budget statement is not produced although the call circulars are intended to provide internal guidance.

Peer Reviewer
Opinion: Agree
Comments: The Call Circular is essentially a guide on procedures to prepare and submit drafts estimates for the Budget.

Government Reviewer
Opinion:

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:
Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer “a,” expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:
b. No, multi-year expenditure estimates are not presented.

Source:
CALL CIRCULAR No. 02 Dated: April 5th 2022. Draft Estimates of Revenue and Expenditure of Ministries and Departments including the Income and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the Financial Year 2023

pages: page 33; 100-125 and Pages 125-128

Comment:
A pre-budget statement is not produced although the call circulars are intended to provide internal guidance.

The three Year PSIP provides expenditure estimates for the budget year 2023; as well as projected expenditures for 2024; and 2025 under the following: Programme/Project; Objectives: Ministry/Department / Agency (although not considered a pre-budget statement)
59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:
Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:
c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

Source:
Act No 20 of 2022- The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative “Heads”.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
Administrative classification

Source:
Act No 20 of 2022- The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES: Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer “a,” the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer “b,” the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Enacted Budget.

Answer:

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

Source:
Act No 20 of 2022- The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative “Heads”.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES: Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category” — that is, whether tax and non-tax sources of revenue are shown separately.
To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

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

**Source:**

Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022  
Date of Assent: 21-Oct-2022  
Published In Gazette On 21-Oct-2022  

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

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62. Does the Enacted Budget present individual sources of revenue?

**GUIDELINES:**

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

**Answer:**

d. No, the Enacted Budget does not present individual sources of revenue.

**Source:**

Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022  
Date of Assent: 21-Oct-2022  
Published In Gazette On 21-Oct-2022  

**Comment:**  
The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative "Heads"
63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:
Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

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

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

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

To answer “a,” the Enacted Budget must present all three estimates of borrowing and debt. For a “b” answer, the Enacted Budget must present two of those three estimates. For a “c” answer, the Enacted Budget must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:
Act No 20 of 2022: The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
The Act is representative of the Appropriation Bill and summarily presents the approval of estimates of expenditures by administrative “Heads”

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

64. What information is provided in the Citizens Budget?
(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether “core” information is presented. These core components include:
To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

**Answer:**

c. The Citizens Budget provides information, but it excludes some core elements.

**Source:**

**Comment:**

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**Peer Reviewer**

**Opinion:** Agree

**Comments:** Although a proper Citizens’ Budget is not released, the Parliament releases its own Guide to the Budget 2023, which is quite useful and is complemented with specific budget summaries.

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**Government Reviewer**

**Opinion:**

**IBP Comment**

Response changed "C"

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**65. How is the Citizens Budget disseminated to the public?**

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive’s official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive’s official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

e. Not applicable/other (please comment).

**Source:**

**Comment:**

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**Peer Reviewer**

**Opinion:** Agree

**Comments:** Although a proper Citizens’ Budget is not released, the Parliament releases its own Guide to the Budget 2023, which is quite useful and is complemented with specific budget summaries.
66. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:
Question 66 asks whether the executive has established mechanisms to identify the public’s requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive’s Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer “a,” the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option “b” applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option “c” applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option “d” applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:
d. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Although a proper Citizens’ Budget is not released, the Parliament releases its own Guide to the Budget 2023.

Government Reviewer
Opinion:

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

GUIDELINES:
Question 67 asks if “citizens” versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer “a,” a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) — for a total of at least four citizens budget documents throughout the process. Option “b” applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option “c” applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option “d” if no “citizens” version of budget documents is published.
c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:
Guide to Budget 2023
PREPARED BY FINANCIAL SCRUTINY UNIT OFFICE OF THE PARLIAMENT OCTOBER, 2022
https://www.ttparliament.org/guide-to-budget-2023/

Budget Summary
https://www.ttparliament.org/publications/budget-summaries/

Comment:
The Guide to the Budget was last modified on the 23rd November 2022 AFTER the EPB and EP were already passed and enacted on the 21st October 2022.

Peer Reviewer
Opinion: Agree
Comments: I agree the Guide to the Budget 2023 is a sort of equivalent of a citizens budget, however it is not released by the executive. The Guide to Budget 2023 is prepared and released by the Parliament (Financial Scrutiny Unit). Kindly check if a "d" answer would be more useful.

Government Reviewer
Opinion:

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:
Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

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

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: It is assumed the IYR is not released.

Government Reviewer
Opinion:
68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:
None of the above

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:
Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer “a,” In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer “b,” In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer “d” applies if actual expenditures are not presented by program in In-Year Reports.

Answer:
d. No, the In-Year Reports do not present actual expenditures by program.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?
GUIDELINES:
Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget’s forecast expenditures (based on enacted levels) for the same period.

To answer “a,” comparisons must be made for expenditures presented in the In-Year Reports.

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

Source:
Comment:
Not Produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:
Questions 71 asks whether In-Year Reports present actual revenues by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” In-Year Reports must present revenue estimates classified by category.

Answer:
b. No, In-Year Reports do not present actual revenue by category.

Source:
Comment:
Not Produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:
Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.
To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

**Answer:**

d. No, In-Year Reports do not present individual sources of actual revenue.

**Source:**

**Comment:**

Not Produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

**GUIDELINES:**

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

**Answer:**

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

**Source:**

**Comment:**

Not Produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing, the total debt outstanding, and interest payments?

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:
the amount of net new borrowing so far during the year;

the central government’s total debt burden at that point in the year; and

the interest payments to-date on the outstanding debt.

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

Comment:

Not Produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country’s citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

| Answer: | d. No, information related to composition of total actual debt outstanding is not presented. |
| Source: | |
| Comment: | Not Produced |

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive’s Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive’s Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

| Answer: | d. No, the estimates for macroeconomic forecast have not been updated. |
| Source: | Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q |
| Comment: | The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey. |

Peer Reviewer
77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:
Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer “a,” the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive’s Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A “d” response applies if the expenditure estimates have not been updated.

Answer:
d. No, expenditure estimates have not been updated.

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021

Comment:
The above source does not fit the description of a Mid. Year Review. Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

Peer Reviewer
Opinion: Agree
Comments: I agree that what is available at https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/ is no a proper Budget Mid Year Review. However, there is a table with a "Breakdown of Supplementation" by Heads of expenditures with overall figures.

Government Reviewer
Opinion:
Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

**Answer:**
- d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

**Source:**
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

**Comment:**
The above source does not fit the description of a Mid. Year Review. Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister's Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

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**78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:**

**Answer:**
- None of the above

**Source:**
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

**Comment:**
The above source does not fit the description of a Mid. Year Review. Highlights of a document is presented on the Ministry of Finance's Website and The youtube video of the Minister's Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

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**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion:
79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer “a,” the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer “b,” the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Mid-Year Review.

Answer: d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1eT6Xb9Q

Comment:
The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive’s Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer “b,” the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A “d” response applies if the revenue estimates have not been updated.
Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

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

Source:

Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

Comment:
The above source does not fit the description of a Mid. Year Review.
Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.
82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

**GUIDELINES:**

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.

**Source:**

Supplementary Appropriation and Budget Mid-Year Review Statement 2021


[https://youtu.be/Osc1etIXb9Q](https://youtu.be/Osc1etIXb9Q)

**Comment:**
The above source does not fit the description of a Mid. Year Review. Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

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

**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- Interest rates on the debt;
- Maturity profile of the debt; and
- Whether the debt is domestic or external.
To answer “a,” the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive’s Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer “b,” the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A “d” response applies if the estimates of borrowing and debt have not been updated.

**Answer:**

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

**Source:**

Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIXb9Q

**Comment:**
The above source does not fit the description of a Mid-Year Review.
Highlights of a document is presented on the Ministry of Finance’s Website and The youtube video of the Minister’s Speech are also provided. A comprehensive details document is however not available as was done in the past round of the survey.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

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

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer “a,” the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer “b” if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer “c” if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer “d” if no estimates of the differences are presented in the Year-End Report.

**Answer:**

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

**Source:**

Review of the Economy 2022

**Comment:**
The Review of the Economy provides an overview of the macroeconomic performance of the country. All other reporting at the end of the budget execution stage is done through Audit no less than four months after the end of the fiscal year. It is only then that budgeted amounts are compared to actual amounts in the form of Appropriation Accounts and Auditor General’s Report. Apart from this the Budget Process/Accountability Cycle in the accounting manual does not indicate the preparation of a Year End Report. The Draft estimates do however provide estimates and revised estimates and the Budget Statement also provides some reporting.
85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:
Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

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

Source:
Review of the Economy 2022

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

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
None of the above
The Review of the Economy provides an overview of the macroeconomic performance of the country. All other reporting at the end of the budget execution stage is done through Audit no less than four months after the end of the fiscal year. It is only then that budgeted amounts are compared to actual amounts in the form of Appropriation Accounts and Auditor General’s Report. Apart from this the Budget Process/Accountability Cycle in the accounting manual does not indicate the preparation of a Year End Report. The Draft estimates do however provide estimates and revised estimates and the Budget Statement also provides some reporting.

Peer Reviewer
Opinion: Agree
Comments: I agree. However, Section "Expenditures" (page 114) presents some updated expenditures figures, but not in a systematic way.

Government Reviewer
Opinion:

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

GUIDELINES:
Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer “a,” the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer “b” if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer “c” if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer “d” if expenditures are not presented by program in the Year-End Report.

Answer:
d. No, the Year-End Report does not present expenditure estimates by program.
87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:
Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

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

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree
Comments: However. please note that section “Revenues” (page 109) presents some updates estimates of revenues, but not in a systematic way.

Government Reviewer
Opinion:

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

GUIDELINES:
Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:
b. No, the Year-End Report does not present revenue estimates by category.

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:
d. No, the Year-End Report does not present individual sources of revenue.

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion:
Comments: However, please note that section "Revenues" (page 109) presents some updates estimates of revenues (Tax, Non Tax, Capital).

Government Reviewer
Opinion:

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year.
for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government’s total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

**Answer:**

\[ \text{d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.} \]

**Source:**
Review of the Economy 2022

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

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

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90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

\[ \text{None of the above} \]

**Source:**
Review of the Economy 2022
Comment:
The Review of the Economy provides an overview of the macroeconomic performance of the country. All other reporting at the end of the budget execution stage is done through Audit no less than four months after the end of the fiscal year. It is only then that budgeted amounts are compared to actual amounts in the form of Appropriation Accounts and Auditor General’s Report. Apart from this the Budget Process/Accountability Cycle in the accounting manual does not indicate the preparation of a Year End Report. The Draft estimates do however provide estimates and revised estimates and the Budget Statement also provides some reporting.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:
Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive’s Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer “c” if estimates of the differences are not presented. A “d” response applies if estimates of the differences are not presented.

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

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree
Comments: Although the Review of the Economy doesn't qualifies as a YER, however, please note that there are some updated figures on GDP growth and inflation for 2022 (page 15 - 16)

Government Reviewer
Opinion:
91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

**Answer:**
None of the above

**Source:**
Review of the Economy 2022

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

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**Peer Reviewer**
**Opinion:** Agree
**Comments:** Although the Review of the Economy doesn’t qualifies as a YER, however, please note that there are some updated figures on GDP growth and inflation for 2022 (page 15 - 16)

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

**GUIDELINES:**
Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

**Answer:**
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

**Source:**
Review of the Economy 2022

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

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**Question 93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

Review of the Economy 2022

**Comment:**

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

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**Question 94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome?**

**GUIDELINES:**

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.
Refer to Question 52 for assistance to the most impoverished populations in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country’s most impoverished populations and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country’s most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country’s most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

Answer:

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

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:
Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

Answer:

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

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree
Comments: I agree. There is not a systematic, comprehensive comparison between enacted and updated figures.

Government Reviewer
Opinion:

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

GUIDELINES:
Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial
statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For
purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the

To answer “a,” a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer “a” applies if a financial
statement is released as a separate report, even if the Year-End Report is not publicly available. Answer “b” applies if no financial statement is released either
as part of the Year-End Report or as a separate report.

Answer:
b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:
Review of the Economy 2022

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

Peer Reviewer
Opinion: Agree
Comments: However, some information is released in the appendix to the Review of the Economy 2020 for the public sector (Appendix 22 - 27)
during the year oct 2021 - sep 2022, including: Central Government Fiscal Operations Central Government Revenue Central Government Expenditure
and Net Lending Central Government Budget Financing Total Public Debt and Debt Service Cash Statement of Operations for the Rest of the Non-
Financial Public Sector

Government Reviewer
Opinion:

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

GUIDELINES:
Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- **Financial audits** are intended to determine if an entity’s financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (https://www.issai.org/pronouncements/issai-200-fundamental-principles-of-public-sector-auditing/) for more detail.

- **Compliance audits** look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/) for more details.

- **Performance audits** assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (https://www.issai.org/pronouncements/issai-300-performance-audit-principles/) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI’s mandate limits the type of audit it can conduct.

To answer “a,” the SAI must have conducted all three types of audit — financial, compliance, and performance — and made all of them available to the public. A “b” response applies if the SAI has conducted two of the three audit types, and a “c” applies if it has conducted only one type of audit. Answers “b” and “c” may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A “d” response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

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

**Source:**
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022
page 44-45

**Comment:**
Section 24 of the Exchequer and Audit Act, Chapter 69:01 (the Act) provides for the submission of the various financial statements comprising the Public Accounts of the Republic of Trinidad and Tobago to be submitted to the Auditor General within four (4) months of the financial year-ended September 30. These are:
- Section 24(1)(a) – Accounts of the Treasury
- Section 24(1)(b) – Appropriation Accounts of Accounting Officers
- Section 24(1)(c) – Statements of Receipts and Disbursements of Receivers of Revenue
- Section 24(2) – Accounts of Administering Officers of Funds or Trusts

For the financial year 2021, audit examinations were conducted at various Ministries and Departments of Government. The audit process entailed a review of the internal control systems applicable to the Public Accounts and examination of subsidiary books and records in order to attest that the amounts shown in the financial statements as submitted by the Ministries and Departments are presented fairly, in all material respects. The audit process also entailed the determination of compliance with legislation and/or financial directives in accordance with section 9 (2) of the Act.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

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

**GUIDELINES:**
Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI’s mandate has been audited.
The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:
a. All expenditures within the SAI's mandate have been audited.

Source:
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)
Available on the Internet 25 April 2022
pages 61-62 and 73-74

Comment:
The appropriation Act (for financial Year 2021) approved funds of $41,394,343,424. The draft estimates of expenditure was $56,788,359,151. The record of the Comptroller of Accounts reports an actual expenditure as $56,498,515,322.86.

Peer Reviewer
Opinion: Agree
Comments: For the financial year 2021, Parliament approved funds totalling $59,998,702,903.00 to meet expenditure for the service of Trinidad and Tobago. (page 61). Total Expenditure of $56,498,515,322.86 for the financial year 2021 as presented in the Statement of Expenditure was expended under forty-three (43) Heads of Expenditure. (page 62).

Government Reviewer
Opinion:

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:
a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1,
2020 to September 30, 2021)  
Available on the Internet 25 April 2022  
pages 51; 67-69  

Comment:  
Funds Financial Statements  
(i) Schedule of Special Funds  
(ii) Schedule of Trust Funds  
(iii) Unemployment Fund  
(iv) Infrastructure Development Fund  
(v) National Union of Government and Federated Workers Training Fund  
(vi) Government Assistance for Tuition Expenses (GATE) Fund  
(vii) Green Fund  
(viii) CARICOM Petroleum Fund  
(ix) National Wastewater Revolving Fund of Trinidad and Tobago  
(x) Seized Asset Fund  

Reports for all ten of the above funds are presented.  

Peer Reviewer  
Opinion: Agree  
Comments: I agree, however, I have a doubt regarding the Heritage and Stabilization Fund, kindly review it. The Note in page 69 mentions: "The Cash Basis Consolidated Statement of Assets and Liabilities as at September 30, 2021, does not include the balance of the Heritage and Stabilisation Fund (HSF). The Financial Statements of the Heritage and Stabilisation Fund are reported on separately in accordance with the requirements of the Heritage and Stabilisation Fund Act, 2007 (Chapter 70:09) (the Act). The Report of the Auditor General on Financial Statements of the HSF for the financial year ended September 30, 2021 was presented in the House of Representative on January 8, 2022 and the Senate on February 8, 2022."  

Government Reviewer  
Opinion:  

Researcher Response  
Comment of peer noted.  

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

GUIDELINES:  
Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.  

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.  

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

Source:  
REPORT OF THE AUDITOR GENERAL on the PUBLIC ACCOUNTS of the REPUBLIC OF TRINIDAD & TOBAGO for the Financial Year 2021 (October 1, 2020 to September 30, 2021)  
Available on the Internet 25 April 2022  
pages 43-58  

Comment:  
There is a General Matters section with some summary findings but not all.
101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI’s audit reports.

To answer “a,” the executive must report publicly on the steps it has taken to address all audit findings. A “b” response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A “c” response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Second Report from the Public Accounts Committee;

Comment:

The Public Accounts Committee (PAC) established by the Constitution of the Republic of Trinidad and Tobago in accordance with Section 119(4) is mandated to 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 authorized or required to be considered by the committee under any other enactment; and
(c) the report of the Auditor General on any such accounts.

This report highlights the issues, observations and recommendations made by the Committee in its review of the 2020 Auditor General’s Report. During this inquiry, the following issues arose:

- Reporting of COVID-19 Expenditure
- Information Systems – Processing of COVID-19 Grants
- Non-Compliance with Financial Directives
- Contract-related Issues
- Internal Audit
- Vote Books
- Losses of Cash
- Desktop Computers from Heritage Petroleum Company Ltd
- COVID-19 Relief Spending – Internal Controls and Monitoring
- Quarries – Revenue and Licensing
- Non-Submission of Statements of Receipts and Disbursements
- Revenue from Pandemic-related Fines

This has been a recent observation noting the change in practice for this period.
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.

To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.

**Answer:**

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

**Source:**
Second Report from the Public Accounts Committee;

**Comment:**

The Public Accounts Committee (PAC) established by the Constitution of the Republic of Trinidad and Tobago in accordance with Section 119(4) is mandated to 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 authorized or required to be considered by the committee under any other enactment; and
(c) the report of the Auditor General on any such accounts.

This report highlights the issues, observations and recommendations made by the Committee in its review of the 2020 Auditor General’s Report.

During this inquiry, the following issues arose:
- Reporting of COVID-19 Expenditure
- Information Systems – Processing of COVID-19 Grants
- Non-Compliance with Financial Directives
- Contract-related Issues
- Internal Audit
- Vote Books
- Losses of Cash
- Desktop Computers from Heritage Petroleum Company Ltd
103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:
Question 103 examines whether an independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (https://www.cbo.gov/), the Parliamentary Budget Office in South Africa (https://www.parliament.gov.za/parliamentary-budget-office), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, http://www.cefp.gob.mx/); or

- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (https://obr.uk/) and the High Council for Public Finances in France (Haut Conseil des finances publiques, https://www.hcfp.fr/).


To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI’s total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:
d. No, there is no IFI.

Source:

Comment:
Financial Scrutiny Units consist of members of the government and are financed by budgetary allocations. They are therefore not independent

FINANCIAL SCRUTINY UNIT
Office of the Parliament of Trinidad and Tobago
HEAD 37: INTEGRITY COMMISSION
BUDGETARY ALLOCATION: $8,999,000.00
104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**
Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive’s budget reflecting the government’s policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive’s budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government’s forecasts. Some others have no role at all in forecasting.

To answer “a,” there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer “b” applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer “c” applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option “d” if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is “a” or “b,” please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is “c,” please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

**Answer:**

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

**Source:**

**Comment:**
Financial Scrutiny Units consist of members of the government and are financed by budgetary allocations. They are therefore not independent.

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**
Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al. 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but
only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer “c” applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer “d” applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

**Comment:**
Financial Scrutiny Units consist of members of the government and are financed by budgetary allocations. They are therefore not independent.

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106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**
Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer “a” if this occurred five times or more; “b” for three times or more, but less than five times; and “c” for once or twice. Answer “d” should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

**Answer:**

d. Never, or there is no IFI.

**Source:**

**Comment:**
Financial Scrutiny Units consist of members of the government and are financed by budgetary allocations. They are therefore not independent.

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107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal?
Answer:
d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Comment:
According to the Accounting Manual: "On receipt of the Draft Estimates of Revenue and Expenditure, the Budget Division of the Ministry of Finance examines, analyses and holds discussions with Ministries, Departments and other Agencies for justification of expenditure. Adjustments are made where necessary. This examination and consultation process is done from May to the middle of September. The Minister of Finance seeks Cabinet’s approval for specific measures after which the Budget is presented in Parliament. There is no formal pre-budget policy debate but the process does involve some degree of consideration whereby various Ministries and Departments and Officials of the Ministry of Finance have consultations. Only when the budget is approved by the Cabinet then the date of its presentation is announced in the House of Representatives.

Following the presentation of the Appropriation Bill, a motion for a second reading of the Appropriation Bill is a signal for the Minister of Finance to make his annual budget speech which, upon completion the date of the debate on the second reading is named which is no less than 2 clear days after the Budget Speech. Formal debate only takes place at this point, after which the Bill is also referred to the Finance Committee.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:
GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive’s Budget Proposal. International good practice recommends that the Executive’s Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF’s Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive’s Budget Proposal in a timely manner on more than one occasion in the last three years, then “d” will be the appropriate answer.

To answer “a,” the legislature must receive the Executive’s Budget Proposal at least three months in advance of the start of the budget year. Answer “b” applies if the legislature receives the Executive’s Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer “c” applies if the legislature receives the Executive’s Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer “d” applies if the legislature does not receive the Executive’s Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

d. The legislature receives the Executive’s Budget Proposal less than one month before the start of the budget year, or does not receive it at all.

Source:
Constitution of the Republic Of Trinidad and Tobago Chapter 8, Section 113 (1) and (2)
Budget Statement 2023 “Tenacity and Stability in the face of Global Challenges” Presented by: The Honourable Colm Imbert, MP, Minister of Finance, September 26th 2022

Comment:
Chapter 8, Section 113 (1) and (2) of the Constitution states: (1) "The Minister responsible for finance causes to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year, estimates of the revenues and expenditure of Trinidad and Tobago for that year.” Upon approval by the Cabinet, the Minister of Finance announces in the House of Representatives, the date of the "Budget Day", i.e the date on which the Budget Speech will be delivered by him. The practice has been that the Budget Speech which is the full legislature’s and public’s first hearing of the budget proposal usually takes place very close to or even on the closure of the fiscal year, and at times shortly after the close of the fiscal year. The legislature received the budget proposal on 26th September 2022. Trinidad and Tobago’s Fiscal/Budget year begins October 1st and ends the 30th September.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive’s Budget Proposal. International good practice recommends that the Executive’s Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive’s Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.
To answer “a,” the legislature must approve the Executive’s Budget Proposal at least one month before the start of the budget year. Answer “b” applies if the legislature approves the Executive’s Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer “c” applies if the legislature approves the Executive’s Budget Proposal less than one month after the start of the budget year. Answer “d” applies if the legislature approves the Executive’s Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

**Answer:**
c. The legislature approves the budget less than one month after the start of the budget year.

**Source:**

**Comment:**
The Budget Year started October 1st 2022; The EPB was passed by the House of representatives on the 11th October 2022; and by the Senate on the 14th October 2022; it was assented by the President on the 21st October 2022.

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110. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

**GUIDELINES:**

Question 110 examines the legislature’s power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature’s powers to amend the budget can vary substantially across countries.

The “a” response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive’s Budget Proposal, including its right to change the size of the proposed deficit or surplus. The “b” response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited “c” response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive’s Budget Proposal or can only decrease funding levels or increase revenues. Finally, response “d” would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is “b” or “c”, please indicate the nature of the amendment powers available to the Parliament and how they are limited.

**Answer:**
a. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.

**Source:**

**Comment:**
The Appropriation Bill has to be passed by a simple majority in both houses. There is also accommodations made in the Standing Orders of the HORs which permits amendments to the Bill. A review is taken within a six month period to ascertain whether supplementation and/or variations of fund appropriated by Parliament is required or if there is a need to limit or suspend expenditure. If it is determined as necessary, then a Supplementary Finance Bill is introduced in Parliament and the approval process is repeated. While this exists in law, the parliament of Trinidad and Tobago is not considered a powerful player in the budget process; because of built in majority in the Parliament, budgets are rarely altered.
111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive’s Budget Proposal?

GUIDELINES:
Question 111 assesses whether any formal authority of the legislature to amend the Executive’s Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer “a” if the legislature used its authority in law to amend the Executive’s Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer “a” also applies if the legislature used its authority in law to amend the Executive’s Budget Proposal, but the amendments were rejected by executive veto. Answer “b” applies if the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but none of these amendments were adopted. Answer “c” applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer “d” applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered “d”).

If the answer is “a” or “b”, please specify in the comments the number of amendments introduced by the legislature (and in the case of an “a” response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is “a,” please specify which amendments were adopted, and provide evidence for it.

Answer:
c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:
The Appropriation (Financial Year 2023) Bill. The Republic Of Trinidad and Tobago, 2022.
Introduced On: 26-Sep-2022
Published In Gazette On Vol. 61, No. 170, 29th September, 2022

Act No 20 of 2022- The Appropriation (Financial Year 2023) Act, 2022
Date of Assent: 21-Oct-2022
Published In Gazette On 21-Oct-2022

Comment:
There are no variations between the EBP and the EB

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:
Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee’s analysis of the budget.

A report with the committee’s findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.
Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive’s Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:
c. Yes, a specialized budget or finance committee examined the Executive’s Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Comment:
64. (1) There shall be a Committee of the whole House, to be called the Finance Committee. The deliberations of Finance Committee shall not take place in public. (2) The Finance Committee shall consider and on all proposals for the expenditure from public revenue or other funds which are not included in the Annual Estimates, including proposals for supplementary and unforeseen expenditure.

A standing finance committee discussed the EBP but apart from the hansard, there were no published findings or recommendations.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive’s Budget Proposal related to the sector for which they are responsible?

GUIDELINES:
Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee’s findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive’s Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive’s Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.
For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**
c. Yes, sector committees examined the Executive’s Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

**Source:**


**Comment:**
5 OCT 2022
Committee Stage
Day 1
Ministry of Finance
Pensions and Gratuities
Ministry of Health
Ministry of Labour
Registration, Recognition and Certification Board
Public Service Appeal Board
Statutory Authorities Service Commission
Tax Appeal Board
Auditor General
6 OCT 2022
Committee Stage
Day 2
Ministry of National Security
Trinidad and Tobago Police Service
Ministry of Rural Development and Local Government
Ministry of Energy and Energy Industries
Ministry of Youth Development and National Service
Personnel Department
Service Commissions
Environmental Commission
7 OCT 2022
Committee Stage
Day 3
Tobago House of Assembly
Central Administrative Services, Tobago
Ministry of Public Utilities
Ministry of Social Development and Family Services
Ministry of Foreign and CARICOM Affairs
Elections and Boundaries Commission
Ministry of Sport and Community Development
Integrity Commission
10 OCT 2022
Committee Stage
Day 4
Ministry of Works and Transport
Ministry of Housing and Urban Development
Ministry of Planning and Development
Ministry of Tourism, Culture and the Arts
Ministry of Trade and Industry
Ministry of Public Administration
Ministry of Digital Transformation
Office of the President
11 OCT 2022
Committee Stage
Day 5
Apart from the hazards however, no reports were produced.

**114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?**

**GUIDELINES:**
Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature’s review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer “a,” a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer “b” applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an “a” response.

Choose “c” if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer “d” applies where no committee examined in-year implementation.

If the answer is “a” or “b,” please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is “c,” please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

**Answer:**

- d. No, a committee did not examine in-year implementation.

**Source:**

**Comment:**
Opinion:

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

GUIDELINES:
Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:
c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021.
https://youtu.be/Osc1etIXb9Q

Comment:
The Standing Finance Committee is established by House of Representatives Standing Order 82(1) of the House of Representatives Standing Orders. It is the duty of the Committee to consider the Estimates and the Appropriation Bill. The Committee is also empowered by House of Representatives Standing Order 87(1) to consider and report on all proposals for expenditure which are not included in the Annual Estimates, including proposals for supplementary and unforeseen expenditure.

An Act to vary the appropriation of sums, the issue of which was authorised by the Appropriation (Financial Year 2021) Act, 2020 and varied by the Finance (Supplementation and Variation of Appropriation) (Financial Year 2021) Act, 2021: Bill was introduced 22 January 2022 and Assented on the 28th January 2022.

Peer Reviewer
Opinion: Agree

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

GUIDELINES:
Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:
d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:
Supplementary Appropriation and Budget Mid-Year Review Statement 2021
The 2021 Supplementary Appropriation and Mid-Year Review Statement was presented by the Honourable Colm Imbert, Minister of Finance at the 25th Sitting of the House of Representatives (Part 1) – 1st Session held on June 9, 2021. https://www.finance.gov.tt/2021/06/10/supplementary-appropriation-and-budget-mid-year-review-statement-2021/
https://youtu.be/Osc1etIX69Q

Comment:
HSF which was established by Act No. 6 of 2007 and provides that the savings and investments from surplus petroleum revenues be used where necessary to:

a. cushion the impact on or sustain public expenditure capacity during periods of revenue downturn whether caused by a fall in prices of crude oil or natural gas;

b. generate an alternate stream of income so as to support public expenditure capacity as a result of revenue downturn caused by the depletion of non-renewable petroleum resources; and

c. provide a heritage for future generations, of citizens of Trinidad and Tobago, from savings and investment income derived from the excess petroleum revenues.

As the country continues to experience severe revenue shortfalls as a result of depressed petroleum prices, the HSF will be carefully used by the Government to ensure the country’s financial stability.

Both drawdowns from the HSF were done in accordance with the HSF legislation, in particular, Section 15 of the HSF Act which states:

"(1) Subject to subsections (2) and (3), where the petroleum revenues collected in any financial year fall below the estimated petroleum revenues for that financial year by at least ten per cent, withdrawals may be made from the Fund as follows, whichever is the lesser amount:

(a) either sixty percent of the amount of the shortfall of petroleum revenues for that year; or

(b) twenty-five percent of the balance standing to the credit of the Fund at the beginning of that year.

(2) Notwithstanding subsection (1), no withdrawal may be made from the Fund in any financial year, where the balance standing to the credit of the Fund would fall below one billion dollars in the currency of the United States of America, if such withdrawal were to be made."
117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**
Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive’s discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer “b” applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer “c” applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer “d” applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A “d” response applies if the legislature only approves the spending cuts after they have already occurred.

**Answer:**
c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

**Source:**
An Act to vary the appropriation of sums, the issue of which was authorised by the Appropriation (Financial Year 2021) Act, 2020 and varied by the Finance (Supplementation and Variation of Appropriation) (Financial Year 2021) Act, 2021
https://www.ttparliament.org/wp-content/uploads/2022/05/a2022-02g.pdf

**Comment:**
An Act to vary the appropriation of sums, the issue of which was authorised by the Appropriation (Financial Year 2021) Act, 2020 and varied by the Finance (Supplementation and Variation of Appropriation) (Financial Year 2021) Act, 2021
An Act to vary the appropriation of sums, the issue of which was authorised by the Appropriation (Financial Year 2021) Act, 2020 and varied by the Finance (Supplementation and Variation of Appropriation) (Financial Year 2021) Act, 2021

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:
GUIDELINES:

118. Is there independent post-implementation ex post oversight after the implementation of the budget? It probes whether a public accounts committee examined the report produced by the Supreme Audit Institution (SAI) and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI’s annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer “a,” a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer “b” applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose “c” if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer “d” applies where no committee examined the annual Audit Report.

If the answer is “a” or “b,” please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is “c,” please specify the name of the committee and when it reviewed budget implementation. Answers “a,” “b,” or “c” may be selected if the Audit Report is produced by the SAI but not made publicly available.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?
GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI’s independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer “a,” the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way to ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose “b” if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:
The Constitution of the Republic of Trinidad and Tobago Sections 116 and 117; and The Exchequer and Audit Act, Chapter 69:01
The Exchequer and Audit Act (Cite Clause 39)

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

However, the wording of section 117 of the Constitution seems to indicate that the President must get some sort of agreement/approval from the Prime Minister and the Leader of the Opposition before he appoints the Auditor General...

117. (1) The Auditor General shall be appointed by the President after consultation with the Prime Minister and the Leader of the Opposition and shall hold office in accordance with section 136.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf), including measures intended to guarantee the office’s independence from the executive.

To answer “a,” the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of...
wrongdoing that may lead to the removal from office of the head of the SAI. Answer “b” applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

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

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

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

However; The Exchequer and Audit Act, Chapter 69:01 page 9:

(2) Where the Auditor General is removed from office under the Constitution the Minister shall make a full statement of the reasons therefor at the first opportunity to Parliament

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer “a” applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer “b” applies if the SAI’s budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer “c” applies if the legislature or judiciary (or some independent body) determines the SAI’s budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer “d” applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:
b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:
The Constitution of the Republic of Trinidad and Tobago
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/1.01.pdf

A Political Economy Analysis of the Budgetary process in Trinidad and Tobago (Sookram and Watson 2012)
https://www.cbvs.sr/ccmf/index_files/ccmf_papers/Political%20economy%20analysis%20of%20budgetary%20process_Sookram%20&%20Watson.pdf
Comment:
The Auditor General's Department is not a part of the Ministry of Finance. Under section 116(6) of the Constitution of the Republic of Trinidad and Tobago, the Office of the Auditor General is an independent office, not subject to the direction or control of any other person or authority. The AG is appointed by the President after consultation with the Prime Minister and the Leader of the Opposition. Her tenure in office shall be at the age of 65 and she may not be removed from office except where a Tribunal appointed by the President specifically recommends in the instance that she is found unfit to carry out her responsibilities (restricted to reasons of incompetence, poor health or criminal conduct). The salary of the AG is charged directly to the Consolidated Fund. The salary of the AG may be considered statutory obligation and direct charges such that it is not subject to any discretionary adjustments of the appropriation process (Sookram and Watson 2012). The Auditor General is recorded as a "Receiver of Revenue."

Also in the Constitution:
(5) The Auditor General shall be provided with a staff adequate for the efficient discharge of his functions

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

GUIDELINES:
Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits — financial, compliance, and performance — the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake.

Consulting the Lima Declaration of Guidelines on Auditing Precepts (http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:
a. The SAI has full discretion to decide which audits it wishes to undertake.

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

Comment:
Section 25(4): "The Auditor General may at any time if it appears to him desirable, transmit a special report to the Minister for presentation in like manner to Parliament. Such special report may be made on any matter incidental to his powers and duties under this Act."

Recently there has been some contention with the Inland revenue division such that it was noted in the Auditor General Report of 2020 that:

Section 4 of the Income Tax Act, Chapter 75:01 is the provision that sets out the official secrecy requirements relating to the income or items of the income of any person. To this end, the interpretation and application by the Board of Inland Revenue of the secrecy provisions of section 4 of the Income Tax Act, have continued to pose a challenge to the audit of revenue at the Inland Revenue Division.

Also in the Constitution - Section 116:
(2) The public accounts of Trinidad and Tobago and of all officers, Courts and authorities of Trinidad and Tobago shall be audited and reported on annually by the Auditor General, and for that purpose the Auditor General or any person authorised by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts.
(3) The Auditor General is hereby empowered to carry out audits of the accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by or on behalf of the State.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:
Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:
c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

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

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

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:
Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies.
This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer “a” if this occurred five times or more; “b” for three times or more, but less than five times; “c” for once or twice, and “d” for never.

**Answer:**
c. Rarely (i.e., once or twice).

**Source:**
Public Hearing Summary – Ninth Meeting
Wednesday November 9, 2022
Inquiry Subject:
Examination of the concerns raised in the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2021 with specific reference to the administering of government grants.

Public Hearing Summary – Tenth Meeting
Wednesday June 8, 2022
Inquiry Subject:
An examination of the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2021.

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**
This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer “a,” the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

**Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics,
independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:
The Ministry of Finance invites you to be a part of "SPOTLIGHT ON THE ECONOMY 2022".
#Tunein as we discuss, fiscal policies, financial and economic plans and strategies going forward.
https://www.facebook.com/photo/?fbid=442851637875521&set=a.251169937043693

Comment:
The budgetary process is described as ostensibly "a consultative one" in which the various interest groups have an opportunity to submit proposals. This ad hoc process is more a requirement by custom rather than law. Meetings and submitted budget proposals by such interest groups take place behind "closed doors" such as Business Associations.

The Ministry of Finance feature event "Spotlight on the Economy 2022" provided a comprehensive explanation of our current financial situation, fiscal policies over the last seven years, and financial and economic plans and strategies going forward. This event brought together citizens from various leadership sectors of our society, both in the public sector and in the private sector, and industry professionals, to focus in earnest on the current economic position of Trinidad and Tobago and discuss proposals for the future development of our Nation.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?
GUIDELINES:
This question reflects the GIFT principle of "Inclusiveness", and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive’s efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer: 
b. The requirements for an "a" response are not met.

Source: 
Equal Opportunity Act (http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/22.03.pdf)

Comment: 
The Ministry of Finance feature event “Spotlight on the Economy 2022” provided a comprehensive explanation of our current financial situation, fiscal policies over the last seven years, and financial and economic plans and strategies going forward. Presentations were only made by selected persons from Academia and Government or Government Agencies.

This event brought together citizens from various leadership sectors of our society, both in the public sector and in the private sector, and industry professionals, to focus in earnest on the current economic position of Trinidad and Tobago and discuss proposals for the future development of our Nation.

There is no legal requirement although an Equal Opportunity Act does exist which is: "An Act to prohibit certain kinds of discrimination, to promote equality of opportunity between persons of different status, to establish an Equal Opportunity Commission and an Equal Opportunity Tribunal and for matters connected therewith."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

127. During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive’s engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.
Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:
Spotlight on the Economy 2022
TRINIDAD & TOBAGO
Presented by the Honourable Colm Imbert, MP
Minister of Finance
at the Hyatt Regency on September 2, 2022

Government of the Republic of Trinidad and Tobago
Ministry of Finance
REVIEW OF REVENUE & EXPENDITURE
2007 - 2022
Presented By:
Permanent Secretary
Ministry of Finance
02/09/2022

Global Economic Shocks:
Challenges for the Trinidad
and Tobago Economy DAVE SEERATTAN
IIR, UWI S
T. AUGUSTINE
PRESENTED AT THE
Ministry of Finance
Spotlight on the Economy 2022
September 2, 2022
Hyatt Regency Hotel

Spotlight on the Economy 2022
Hyatt Regency Hotel, Port of Spain, Trinidad, 2 September, 2022
“The Domestic Economy (2019-2022) and Short term Outlook”
A statement by Dr. Dorian M. Noel, CAIA
Deputy Governor, Central Bank of Trinidad and Tobago

Comment:
The Ministry of Finance feature event “Spotlight on the Economy 2022” provided a comprehensive explanation of our current financial situation, fiscal policies over the last seven years, and financial and economic plans and strategies going forward. Presentations were only made by selected persons from Academia and Government and Government Agencies.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:
128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:
This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer: d. The requirements for a “c” response or above are not met.

Source: n/a

Comment: 
In terms of implementation, there is no specific forum for the public to engage in budget discussion. This is also not a requirement in the Constitution and is therefore done at the discretion of the Government particularly during the implementation phase as this phase is not characterized as “significantly” monitored by the public or the media unless there are controversial matters related to it such as relating to withdrawals from the Heritage and Stabilization fund. The are televised discussions of the Public Accounts Committee.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:
This question reflects the GIFT principle of "Inclusiveness", and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government’s efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:
b. The requirements for an "a" response are not met.

Source:
n/a

Comment:
No mechanism inviting vulnerable and underrepresented groups takes place.

130. During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects
GUIDELINES:
This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive’s engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, “key topics” are considered to be ONLY the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:  
d. The requirements for a “c” response or above are not met.

Source:  
n/a

Comment:  
There are no formalized public participation mechanisms for implementation. Public engagement is limited to media dissemination and feedback of “relevant” macroeconomic issues based on specific extenuating circumstances that raise concerns within the Government and the Public.

Peer Reviewer
Opinion: Agree
Comments: Citizen participation in the budget mostly seems to be: Public sitting of the SFC to enhance transparency by allowing citizens to witness the line by line examination of the budget; Access to available budget documents online and print and public hearings of the Financial Oversight Committees.

Government Reviewer
Opinion:  

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:  
This question relates to the GIFT principle of “Openness,” and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the “rules of the public engagement” are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive’s objectives for its engagement with the
public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer “d” applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

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**Answer:**
d. The requirements for a "c" response or above are not met.

**Source:**
n/a

**Comment:**
Public Consultations on various issues (budget and non-budget) take place. These consultations are informed by Press Releases to the media. There is however, limited consultations on the budget implementation process. Such public forums usually take place shortly after the Budget Speech and are based on member of parliaments discretion. Various "cottage meetings" or "townhall meetings" also take place but these tend to be politically motivated.

This website is the Government Information Services Limited Website, which can be used as a forum for information dissemination to the public. There are news updates that may therefore include views of special interest groups etc that may be shared on this forum through the Media.

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**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion:
Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

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Answer:  
d. The requirements for a "c" response or above are not met.

Source:  
n/a

Comment:  
No feedback is provided. During the budget process from proposal to implementation, members of parliament may host budget forums, cottage and townhall meetings which are not formal but discretionary. As representatives of various constituencies and members of Parliament and by extension the executive, discussions can be be used to input into budget priorities but this is highly discretionary and political.

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133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By “written record”, we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer “a” applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer “b” applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.
Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

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**Answer:**

- d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

During the budget process from proposal to implementation, members of parliament may host budget forums, cottage and town hall meetings which are not formal but discretionary. As representatives of various constituencies and members of Parliament, discussions can be be used to input into budget priorities but this is highly discretionary and political.

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**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

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134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

**Answer:**

- b. The requirements for an "a" response are not met.

**Source:**

n/a

**Comment:**

Public participation is not a requirement of the Constitution of Trinidad and Tobago, and, as such, mechanisms are not incorporated in the time table for formulating the Executive Budget Proposal. As such, there are no set guidelines in the budget timetable for such engagement.
135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES
While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer “a,” a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on an ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process. options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a “c” response.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:
d. The requirements for a “c” response or above are not met.
While this is not a common practice, it may take place based on requests of certain interest groups. For example, the Ministry of Education may have discussions with Education boards such as PTAs etc upon request of the group. Corporate Communication Divisions for the various line ministries publish reports on their respective websites. For example, the Ministry of Education would publish brief reports under "Messages and Releases" of meetings and outcomes of meetings.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:
This question reflects the GIFT principle on "Sustainability,""Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature’s efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:
- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:
- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere);
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its
During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:
This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the legislature’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a “c” response or above are not met.

Source:
The budget debate (during the approval stage) involved discussions in the Lower House (House of Representatives) and the Upper House (Senate) and within the Finance Committee. There are no limits on the topics that are discussed and may therefore include all indicated areas. The link provides a detail of the progress of the Bill until Assent.

There is no mechanism for the public to contribute to the discussion.

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:
- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:
- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:
- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer: d. The requirements for a "c" response or above are not met.

Source:
N/A

Comment:
There are no feedback mechanisms describing how and whether public inputs were considered.
139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**
This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government’s management of public resources. While the Supreme Audit Institution is responsible for checking the government’s accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer “a,” the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer “c” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

**Answer:**
c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**Source:**
https://www.ttparliament.org/committees/show/public-accounts-committee-3/meetings/

**Comment:**
Through the Public Accounts Committee, public hearings are held to discuss various issues relating to the AG report. At times these hearings focus on previously published reports and not for the most recent budget year. In addition, these hearings while aired to the public, do not facilitate public
input but rather those of invited participants.

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**
This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public’s input in the audit program (such as general comment submission boxes on the SAI’s website) should not be considered for this question.

**Answer:**
b. The requirements for an “a” response are not met.

**Source:**
Constitution of the Republic of Trinidad and Tobago

**Comment:**
In accordance with the Constitution of the Republic of Trinidad and Tobago, the Auditor General reports to the Speaker of the House of Representatives, the President of the Senate, and the Minister of Finance. The Speaker is required to lay the Report in the House of Representatives and the President of the Senate is required to lay the Report in the Senate, thus making the documents public. The Public Accounts Committee addresses issues related to the reports of the Auditor General.

**Peer Reviewer**
Opinion: Agree
Comments: The review of audit reports is carried by the Parliament oversight committees (Public Accounts Committee and Public Accounts (Enterprises) Committee) conducting public hearings

**Government Reviewer**
Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

**GUIDELINES:**
This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution’s audit program. By “written record” in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer “a” applies when the Supreme Audit Institution provides a written document with:
Answer "b" applies when the SAI provides a written document that includes:
- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "c" applies when the SAI provides a written document that includes:
- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.

Answer:

b. The requirements for an "a" response are not met.

Source:

n/a

Comment:

There is no such feedback mechanism

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142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:
This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

n/a

Comment:

There is no such mechanism
Opinion: Agree

Government Reviewer
Opinion: