

Open Budget Survey 2017

Questionnaire

Trinidad and Tobago

January 2018

COUNTRY QUESTIONNAIRE: TRINIDAD AND TOBAGO

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."

Answer: FY 2016-17

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) 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

Answer: d.

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

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

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

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 mark this question "n/a."

Answer: n/a

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, 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: The "Accounting Manual" prepared by the Financial Management Branch of the Treasury Division, Ministry of Finance does not suggest that a pre-budget statement in the budgetary process involves a prepared or published pre-budget statement but rather the issuance of Call Circulars

whereby Ministries, Departments and Agencies are required to submit their Draft Estimates of Revenue and Expenditure. These are based on the projections of revenue and expenditure for the ensuing year and must be circumscribed by a) the strategic plan for each ministry/department and b) customer service delivery plan. These draft estimates are to be submitted by the 30th April of each financial year. The Ministry of Finance upon receipt of the draft estimates holds discussions, examines and analyses for justification of expenditures and adjustments are made as necessary before presenting to the House of Representatives.

Sources: Accounting Manual

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: A pre-budget statement is not produced

Peer Reviewer

Opinion: Agree

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 2016/17

Sources: Budget Statement 2017 Available on the Internet September 30th 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>)

Comments: Researcher: The EBP is presented as the "Budget Speech" which supports the Appropriation Bill.

Peer Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 30 September 2016

Sources: Budget Statement 2017 Available on the Internet September 30 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>)

Comments: Researcher: At the time of the completion of this section, the The Appropriation (Financial Year 2017) Bill 2016 was not as yet made available to the public but was introduced in the Parliament.

Peer Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: Budget Statement 2016 Available on the Internet September 30 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>)

Peer Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 30 September 2016

Sources: Budget Statement 2017 Available on the Internet September 30 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf>) Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf>) Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf>) Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) State Enterprises Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-2017-for-web.pdf>) Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf>)

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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: On the Budget Day, the budget statement was made available on the Ministry of Finance website. Hard copies of the EBP and other supporting documents were also sent to selected members of the public.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>)

Peer Reviewer

Opinion: Agree

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 mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>)

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf>) Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf>) Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf>) Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) State Enterprises Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-2017-for-web.pdf>) Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf>)

Peer Reviewer

Opinion: Agree

IBP comment: See IBP comment in question EBP-3a.

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The format is PDF Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf>) Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf>) Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf>)

Estimates-Statutory-Boards-2017.pdf) Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) State Enterprises Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-2017-for-web.pdf>) Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf>)

Peer Reviewer

Opinion: Agree

Researcher response: .

IBP comment: See IBP comment in question EBP-3a.

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>)

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Shaping a Bright Future- A Blueprint for Transformation and Growth; Budget Statement 2017. Presented by the Honourable Colm Imbert, Minister of Finance September 30th 2016.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>)

Comments: Researcher: While a Medium Term Policy framework was used for the previous round, at this stage there is no similar document that is available to the public.

Peer Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

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 2016-17

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet October 27th 2016
<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: The Appropriation Act was assented to on the 27th October 2016; It was passed by the House of Representative on the 19th October 2016, and by the Senate on the 24th October 2016. The budget proposal and Appropriation Bill was presented to the legislature on the 30th September 2016.

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 19 October 2016

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.
<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: The Appropriation Act was assented to on the 27th October 2016; It was passed by the House of Representative on the 19th October 2016, and by the Senate on the 24th October 2016. The budget proposal and Appropriation Bill was presented to the legislature on the 30th September 2016.

Peer Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.
<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: The Appropriation Act was assented to on the 27th October 2016; It was passed by the House of Representative on the 19th October 2016, and by the Senate on the 24th October 2016. The budget proposal and Appropriation Bill was presented to the legislature on the 30th September 2016. It was made available on the internet on the 27th October 2016.

Peer Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 27 October 2016

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.

<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: The Appropriation Act was assented to on the 27th October 2016; It was passed by the House of Representative on the 19th October 2016, and by the Senate on the 24th October 2016. The budget proposal and Appropriation Bill were presented to the legislature on the 30th September 2016.

Peer Reviewer

Opinion: Agree

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: The appropriation bill must be passed by the House of Representative, and the Senate and assented by the President of Trinidad and Tobago according to the constitution. The Parliamentary website traced the progress of the Debates in both Houses to the assent of the Bill to the Act of Parliament. On the respective dates, the Parliamentary website would publish all relevant documents. The first citation provides a progress dates of the debates of the proposal as well as the date of the enacted budget.

Sources: <http://www.ttparliament.org/publications.php?mid=28&id=748> (<http://www.ttparliament.org/publications.php?mid=28&id=748>) The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016. <http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: The Appropriation Act was assented to on the 27th October 2016; It was passed by the House of Representative on the 19th October 2016, and by the Senate on the 24th October 2016. The budget proposal and Appropriation Bill was presented to the legislature on the 30th September 2016.

Peer Reviewer

Opinion: Agree

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 mark this question "n/a."

Answer: <http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.

<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: The Appropriation Act was assented to on the 27th October 2016; It was passed by the House of Representatives on the 19th October 2016, and by the Senate on the 24th October 2016. The budget proposal and Appropriation Bill was presented to the legislature on the 30th September 2016.

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.
<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: Documents are uploaded as pdf.

Peer Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.
<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: It is publicly available.

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, 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

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: The Republic Of Trinidad and Tobago, Act No. 9 of 2016

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.
<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: The Republic Of Trinidad and Tobago, Act No. 9 of 2016

Peer Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016

Comments: Researcher: There is no citizen's version of the EB

Peer Reviewer

Opinion: Agree

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/refers to, and the fiscal year.

Answer: FY 2016-17

Sources: Not Produced

Peer Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: Not Produced

Peer Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, 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: The Citizen's Budget is not produced as per the Accounting Manual in Trinidad and Tobago's Budgetary process. It has not been a practice in the past and is not a requirement of the Constitution.

Sources: Not Produced.

Peer Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” 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 Budgets are produced and their dates of publication.

Answer: n/a

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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: n/a

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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 mark this question “n/a.” 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 Budgets are produced and their URL or weblink.

Answer: n/a

Sources: Not Produced

Peer Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: n/a

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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 Budgets are produced and which budget documents they simplify.

Answer: n/a

Sources: Not Produced

Peer Reviewer
Opinion: Agree

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 2015-16

Sources: The IYR are not produced

Peer Reviewer
Opinion: Agree

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: IYRs are not produced

Peer Reviewer
Opinion: Agree

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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: n/a

Sources: Not Produced

Peer Reviewer
Opinion: Agree

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

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: Not Produced

Peer Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, 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: No InYear 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.

Sources: Accounting Manual

Peer Reviewer
Opinion: Agree

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

Sources: n/a

Peer Reviewer
Opinion: Agree

IYRs-8: Is there a "citizens version" of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015-16

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer
Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint

- c. (33) More than nine weeks, but less than three months, after the midpoint
d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016
<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016
<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

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

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016
<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

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 mark this question "n/a."

Answer: n/a

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016
<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016
<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016
<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, 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: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016
<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Peer Reviewer
Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Government of the Republic of Trinidad and Tobago 2016 Mid Year Budget Review, Presented by the Honourable Colm Imbert, Minister of Finance; Mid Year Fiscal Review 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer
Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>)

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer
Opinion: Agree

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.”

Answer: FY 2015-16

Sources: Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>)

Comments: Researcher: A review of the economy is produced but it is not a year end report. The review of the economy does not report extensively on the government's financial activities and its performance on implementing the budget during the entire fiscal year. It reviews mainly the country's economic performance and provides data on specific indicators of such, such as fiscal operations, population changes, money supply etc; but does not report on budget performance specifically. There are no comparisons of budgeted expectations and estimates and actual outcomes.

Peer Reviewer
Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year

- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: Not produced

Peer Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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 mark this question "n/a."

Answer: n/a

Sources: Not produced

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Not Produced

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: Not Produced

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, 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: 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 though 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 the form of Appropriation Accounts and 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.

Sources: Accounting Manual

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Not produced

Peer Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

- a. Yes
- b. No

Answer: b.

Sources: The YER is not produced, although the Review of the economy may provide such information as a Citizen's Version. Its objective is however not for specific information on budgeted and actualized outcomes.

Peer Reviewer

Opinion: Agree

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."

Answer: FY 2014-15

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 29 April 2016

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

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: The Document indicates the Date of Publication which is also indicated on the Trinidad and Tobago Parliament Website and acknowledged in the Hansard Report of the House of Representatives Sitting on May 13th 2016.

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>

(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

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 mark this question “n/a.”

Answer: <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>

(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>

(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: PDF format

Peer Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>

(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, 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

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. 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 and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015)

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>)

Peer Reviewer

Opinion: Agree

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.

a. Yes

b. No

Answer: a.

Sources: <http://www.finance.gov.tt/budget-statement-2016-presentation...> (<http://www.finance.gov.tt/budget-statement-2016-presentation/>)
<http://www.central-bank.org.tt/> (<http://www.central-bank.org.tt/>) <http://www.ttparliament.org/publications.php?mid=92>
(<http://www.ttparliament.org/publications.php?mid=92>)

Comments: Researcher: 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 2017 Head of Expenditure.

Peer Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.central-bank.org.tt/cen-gov-aggregates.php> (<http://www.central-bank.org.tt/cen-gov-aggregates.php>)

Comments: Researcher: 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

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.central-bank.org.tt/cen-gov-aggregates.php> (<http://www.central-bank.org.tt/cen-gov-aggregates.php>)

Comments: Researcher: Aggregates including Central Government Fiscal Operations are provided on a quarterly basis of the calendar year. This is currently available for a 10 year period on the Central Bank of Trinidad and Tobago website. This information is downloadable in excel format.

Peer Reviewer

Opinion: Agree

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.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.central-bank.org.tt/content/annual-publications> (<http://www.central-bank.org.tt/content/annual-publications>)

Comments: Researcher: There are serial publications which present info-graphics that simplify data analysis such as the annual economic survey, economic bulletins and annual reports.

Peer Reviewer

Opinion: Agree

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.

- a. Yes
- b. No

Answer: a.

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

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

GQ-3: Are there additional laws 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.

a. Yes

b. No

Answer: a.

Sources: Freedom of Information Act

Comments: Researcher: The Freedom of Information Act regulates access to Information. There is no specific provision for budget transparency or citizen's participation.

Peer Reviewer

Opinion: Agree

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

a. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf> pages vi-xi Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf> pages xix-xx

Comments: Researcher: All expenditures are presented under relevant Administrative "Heads of Expenditure", for example, the President, Auditor General, Tax Appeal Board, Ministry of Transport, Ministry of Health etc. There are a total of 78 "Heads" as of the 2016/2017 budget year, under which expenditure is allocated, for example, Head number 28 refers to the Ministry of Health, identified as "Under the General Control of the Minister of Health" for which expenditure is presented separately from Head number 35- the Ministry of Tourism. In addition the Draft Estimates of Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the financial year 2017 includes expenditure for the budget year for statutory boards and similar bodies for which the relevant "Administrative Head" which is responsible is also identified. For example, expenditure of the Trinidad and Tobago Civil Aviation Authority is identified under the Head of Ministry of Transport thus highlighting that this is the Ministry responsible for expenditures by this body.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf> pagesxli-xlii Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf> page xi

Comments: Researcher: Functional Classification of Current Account Expenditures is identified in the Draft Estimates of Expenditure for the Financial Year 2017 as 1) General Public Services 2) Defence/Public Order and Safety 3) Educations Affairs and Services 4) Health/Social Security Welfare Affairs and Services 5) Housing/Community Amenity Affairs and Services 6) Agriculture Affairs and Services 7) Transportation and Communication Affairs and Services 8) Other Economic Services 9) Expenditure not classified by major group. Expenditure not classified by major group includes public debt transactions. In addition within the Draft Estimates of Development Programme for the financial year 2017, there are identified sub items under the following items that have been detailed: 1) Pre-Investment 2) Productive Sectors 3) Economic Infrastructure 4) Social Infrastructure 5) Multi-Sectoral and Other Services Under Social Infrastructure for example, sub heading for which expenditure is detailed includes: Defense, Education, Health Housing etc.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf> pagesxli-xlii Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf> page xi

Comments: Researcher: Functional Classification of Current Account Expenditures is identified in the Draft Estimates of Expenditure for the Financial Year 2017 as 1) General Public Services 2) Defence/Public Order and Safety 3) Educations Affairs and Services 4) Health/Social Security Welfare Affairs and Services 5) Housing/Community Amenity Affairs and Services 6) Agriculture Affairs and Services 7) Transportation and Communication Affairs and Services 8) Other Economic Services 9) Expenditure not classified by major group. Expenditure not classified by major group includes public debt transactions. In addition within the Draft Estimates of Development Programme for the financial year 2017, there are identified sub items under the following items that have been detailed: 1) Pre-Investment 2) Productive Sectors 3) Economic Infrastructure 4) Social Infrastructure 5) Multi-Sectoral and Other Services Under Social Infrastructure for example, sub heading for which expenditure is detailed includes: Defense, Education, Health Housing etc.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf> page 74 Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf> page 74

Comments: Researcher: The Draft Estimates of Expenditure for the Financial Year 2017 presents expenditure under the sub heads for each administrative unit: 1) Personnel Expenditure 2) Goods and Services 3) Minor Equipment Purchases 4) Current Transfers and Subsidies 7) Debt Servicing 9) Development Programme The example in the sources refer to the Ministry of Finance as the Administrative Unit under which expenditures are presented by economic classification as indicated above. The Draft Estimates: Details of Estimates of Recurrent Expenditure for the financial year 2017 however, details each sub head with descriptions under each sub head. For example, under Personnel Expenditure there are expenditures identified for Salaries and Cost of living allowance etc; under Goods and Services expenditures are identified for Postage, Hosting of Conferences, Uniforms etc.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf> page 74 Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf> page 74

Comments: Researcher: The citation above refers to an example of The breakdown of expenditures allocated to the Ministry of Finance. The Draft Estimates of Expenditure for the Financial Year 2017 presents expenditure under the sub heads: 1) Personnel Expenditure 2) Goods and Services 3) Minor Equipment Purchases 4) Current Transfers and Subsidies 7) Debt Servicing 9) Development Programme The Draft Estimates: Details of Estimates of Recurrent Expenditure for the financial year 2017 , details each sub head with descriptions under each sub head. For example, under Personnel Expenditure there are expenditures identified for Salaries and Cost of living allowance etc; under Goods and Services expenditures are identified for Postage, Hosting of Conferences, Uniforms etc.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf>) page 17 State Enterprises Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-2017-for-web.pdf>) pages 58-93 Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf>)

Comments: Researcher: The State Enterprises Investment Programme details specific investments and the associated expenditures associated with activities underlying the investments. For example on page 59, the construction of a pipeline and metering infrastructure for CNG filling stations is identified under the CNG initiative and the estimated programme cost of 36 million TTD. The draft estimates of the development programme lists expenditures under Head, Sub-Head/Item/Sub-item/project group/Project description. For example, on page 17, Under the Head: Office of the Prime Minister, the Sub head described is Development Programme and further details of expenditure on Social Infrastructure; including social and community services, further details into specific welfare services including the refurbishment of two (2) safe houses, are detailed.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Three Year Public Sector Investment Programme 2015-2017 <http://finance.gov.tt/wp-content/uploads/2014/09/3-Yr-PSIP-R...> (<http://finance.gov.tt/wp-content/uploads/2014/09/3-Yr-PSIP-Revised-Combined-09092014.pdf>) Appendix 1

Comments: Researcher: The three year PSIP that is cited provides some details at a programme level, of expenditure that is projected for public sector investments between 2015-2017. There is no updated multi-year expenditure estimates beyond the current 2016-2017 fiscal year.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Three Year Public Sector Investment Programme 2015-2017 <http://finance.gov.tt/wp-content/uploads/2014/09/3-Yr-PSIP-R...> (<http://finance.gov.tt/wp-content/uploads/2014/09/3-Yr-PSIP-Revised-Combined-09092014.pdf>) Appendix 1

Comments: Researcher: The three year PSIP that is cited provides some details at a programme level, of expenditure that is projected for public sector investments between 2015-2017. There is no updated multi-year expenditure estimates beyond the current 2016-2017 fiscal year.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) pages vii-viii and 1

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) page 19

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

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 41

Comments: Researcher: Trinidad and Tobago's budgets are presented for the fiscal year alone in terms of revenue and are based on annual projections of the price of Oil and Natural Gas. For the financial year 2016-2017, the oil and gas price assumptions of USD\$48.00 per barrel and US\$2.25 per mmBtu were used to project total revenue, oil revenue, non-oil revenue.

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 41

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

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 13, 40 Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) pages 88-89

Comments: Researcher: The budget statement indicates (somewhat generally) the fiscal deficit and intended sources of finances, i.e. domestic vs. external. The 2017 budget statement for example is limited to just identifying the proposed fiscal deficit of \$6.0 billion or 3.9 percent of GDP. Other details on debt servicing are indicated in the Draft Estimates of Expenditure for the Financial Year 2017, where debt servicing is detailed for Head 18 - The Ministry of Finance, and for Head 19 - Charges on Account of the Public Debt where details on items such as Interest- Local Loans, Interest- External Loans, Sinking Fund Contributions etc are presented. The Review of the Economy presents debt servicing data for the previous fiscal year up until the current fiscal year.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf> pages xxvii; 88-89

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

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf> pages 31-32

Comments: Researcher: Reference is made to a medium term fiscal consolidation plan in the budget statement (page 31). searches for this document did not yield results but it is suggested that the document outlines a multi year strategy to the year 2020. In the budget statement, it is stated that the medium term framework is predicated on the resumption of economic growth starting at 1% in 2017 and increasing to 2% per year in 2018-2020. Apart from this and the assumptions on the recovery of oil prices between 2017 and 2020 and associated revenue growth assumptions to 2020 other CORE information are not detailed.

Peer Reviewer

Opinion: Agree

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? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) pages 31-32

Comments: Researcher: 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. There are however, no further details on the economic outlook of the country.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 62 Public Sector Investment Programme Trinidad <http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinida...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinidad-PSIP-2017.pdf>) pages 71-122

Comments: Researcher: The budget statement indicates some impacts on expenditure but it is limited to very few policies that are focused on in the budget statement. For example in the 2017 budget, the impact of changing the education policy is discussed in terms of how the GATE programme expenditure will be reduced from 650 million TTD\$ to \$600 million TTD\$. The PSIP indicates expenditure in the current budget year on specific initiatives; for example, on page 71 it is indicated that "an investment of 0.5million will be provided in 2017 to undertake the activities under the Project-Survey and sub-division of State Lands" as part of the Agriculture Policies.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) pages 45-46.

Comments: Researcher: Some information on selected few policies are detailed to describe revenue impacts such as the impact of the new tax bracket for high income earners which was stated to expect a generation of 560.0 million in tax revenue and the offer of sale of assets (eTeck) expected to generate \$500 million TTD\$.

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf> page vi-xi; page 32 Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf> pages xix; 1-3 Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf> page 9

Comments: Researcher: All of the draft estimates present expenditures for 2015 (actual expenditures), 2016 (estimates), 2016 (revised estimates) and the budget year 2017 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented. All three classifications are presented throughout each document as each Head represents the administrative classification; the sub head, such as Personnel expenditure or current transfers and subsidies represent the economic classification, and the item no such as 01: traveling and subsistence represent the functional classification.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estimates

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf> page 75 Public Sector Investment Programme Trinidad <http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinidad-PSIP-2017.pdf> pages 11-70

Comments: Researcher: Programs are indicated in the draft estimates of development programmes which apart from indicating Sub head such as General public services (Under administrative Head 25: Ministry of Food Production); and Sub-head 09/ Item 003/sub-item 01/group 1, details for Production and Marketing are provided indicating for example, the Establishment of a wholesale market at Macoya; Establishment of Small Scale Packing Houses etc. This is presented for 2015 (Actual); 2016 (Estimate), 2016 (Revised Estimate) and 2017 (Estimate). The PSIP reviews the public sector investment programme for the previous budget year indicating, for example actual expenditure on economic infrastructure- agriculture etc.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) pages xix-xx Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf>) pages vi-xi Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf>) page 4
Comments: Researcher: All of the draft estimates present expenditures for 2015 (actual expenditures), 2016 (estimates), 2016 (revised estimates) and the budget year 2017 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) pages xix-xx Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf>) pages vi-xi Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf>) page 4
Comments: Researcher: All of the draft estimates present expenditures for 2015 (actual expenditures), 2016 (estimates), 2016 (revised estimates) and the budget year 2017 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented. All three classifications are presented throughout each document as each Head represents the administrative classification; the sub head, such as Personnel expenditure or current transfers and subsidies represent the economic classification, and the item no such as O1: traveling and subsistence represent the functional classification.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf>) page 78

Comments: Researcher: Programs are indicated in the draft estimates of development programmes which apart from indicating Sub head such as General public services (Under administrative Head 25: Ministry of Food Production); and Sub-Item F: Public Buildings Item 144 details the expenditure for Renovation and Extension of Buildings and offices. This is presented for 2015 (Actual); 2016 (Estimate), 2016 (Revised Estimate) and 2017 (Estimate)

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) page vi-xi; page 32 Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf>) pages xix; 1-3 Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf>) page9 Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf>) page 9

Comments: Researcher: All of the draft estimates present expenditures for 2015 (actual expenditures), 2016 (estimates), 2016 (revised estimates) and the budget year 2017 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented. Therefore for BY-2, the actual expenditures are reported.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) pages vii, viii, 1 and 28

Comments: Researcher: All tax revenues by sources are presented for 2015- (BY-2) as Actual; 2016-(BY-1) as Estimates and Revised Estimates; and 2017 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further

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

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) pages vii, viii, 1 and 28

Comments: Researcher: All tax revenues by sources are presented for 2015- (BY-2) as Actual; 2016-(BY-1) as Estimates and Revised Estimates; and 2017 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax (under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) pages vii, viii, 1 and 28

Comments: Researcher: All tax revenues by sources are presented for 2015- (BY-2) as Actual; 2016-(BY-1) as Estimates and Revised Estimates; and 2017 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax (under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) pages vii, viii, 1 and 28

Comments: Researcher: All tax revenues by sources are presented for 2015- (BY-2) as Actual; 2016-(BY-1) as Estimates and Revised Estimates; and 2017 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax (under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) pages vii, viii, 1 and 28

Comments: Researcher: All tax revenues by sources are presented for 2015- (BY-2) as Actual; 2016-(BY-1) as Estimates and Revised Estimates; and 2017 (BY) as Estimates. The breakdown on page V includes Tax revenue; non tax revenue; capital receipts; and financing. Tax revenue is further broken down by sources/bases as "Heads" (income and profits, property, goods and services etc); and non tax revenue is broken down by property income; other non tax and repayment of past lending. Details are further provided under each "Head" indicating Sub-Head such as 01- Purchase Tax (under Head 03- Goods and Services); Receiver such as Comptroller of Customs and Excise Ministry of Finance and the Economy; Item and Sub-item. The legislative Act binding the tax is also indicated such as Purchase Tax (Ch. 77:01)

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) pages vii, viii, 1 and 28

Comments: Researcher: All tax revenues by sources are presented for 2015- (BY-2) as Actual; 2016-(BY-1) as Estimates and Revised Estimates; and 2017 (BY) as Estimates.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) pages: 88-89

Comments: Researcher: While information beyond the core elements are presented for the budget year as identified in question 14 where debt servicing is detailed in particular, for BY-1 only some of the core elements are presented.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) page 89

Comments: Researcher: All of the draft estimates present expenditures by for 2015 (actual expenditures), 2016 (estimates), 2016 (revised estimates) and the budget year 2017 (estimates). In all cases, i.e in all draft estimates of expenditure documents, the variance is also presented.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf> Page 264-269

Comments: Researcher: The Infrastructure Development Fund (IDF) is detailed to a large extent in the Draft Estimates of Development Programme for the financial year 2017. Expenditures outside of the Consolidated Fund is accounted for in the cited draft estimates under the IDF. However, other funds such as the Unemployment Fund, and the Green fund are not detailed as is indicated in the Draft Estimates of Revenue page iv which states that "Revenue and expenditure exclude Unemployment Fund and Green Fund". According to the Central Bank of Trinidad and Tobago: The Central Bank includes receipts from Green Fund under non-energy revenue and in particular within taxes on income and profits. However, Green Fund has its own Act which governs how the funds are deposited and expended. Green Fund receipts are earmarked revenue and is treated separately when compared with other categories of revenue. While receipts from other categories of revenue are placed in the consolidated fund, collections from Green Fund are placed in its own Fund. In addition, although not specified as budget documentation, there are Heritage and Stabilization Fund reports that are published by the Ministry of Finance. The last of which was 2015.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf> page 366-367

Comments: Researcher: Sources of funding, including Central Government Financing are identified in the Appendix of the cited document. This includes loans and grants from institutions such as the IDB; the EU and the US EXIM Bank. However, in central government financing the sources of financing outside of revenues are not detailed.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) page 10

Comments: Researcher: The sub-heads indicated under each head of expenditure includes 01) Personnel Expenditure; 02) Goods and Services; 03) Minor Equipment Purchases; 04) Current Transfers and Subsidies. Current Transfers and Subsidies does not however include narratives.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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 policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 45 Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf>) pages50-54

Comments: Researcher: The Budget Statement identifies some groups that specific policies are targeted to but not all who are impacted by specific policies. The SSIP identifies vulnerable groups but does not outline expenditure efforts directed to these groups.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: State Enterprises Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-2017-for-web.pdf>) pages 58-93

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

Peer Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 45

Comments: Researcher: The only "quasi-fiscal" activities that may be identified are those that are linked to social programmes that allow for the access of certain groups of the population (low income house holds etc) to goods and services at a subsidized or no cost. An example is the allowance for old age pensioners to access transportation from the public buses free of charge. The public transportation system is headed by a government run body called Vehicle Management Company of Trinidad and Tobago. In the 2017 budget, the subsidization of electricity bills through an arrangement with the Trinidad and Tobago electricity commission (T&TEC) is indicated in the budget statement but this is the only such mention.

Peer Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 55-56 State Enterprises Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-20...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-2017-for-web.pdf>) pages 94-97

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

Peer Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: State Enterprises Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SEIP-2017-for-web.pdf>) pages 94-97 Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) pages 44-45

Comments: Researcher: Balance Sheets are not presented in any budget documents but the Draft Estimates of Expenditure indicates Acquisition of Physical and Capital assets as a column, as well as M. Equipment Purchases. The state enterprises investment programme indicates profits of key state enterprises and percentage ownership; wholly owned; Majority Owned; Less than 50% Ownership; and Indirectly Owned. The Budget statement presents as revenue raising means the "Sale of Assets" which identifies assets to be sold and the expected revenue capture from these sales.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 82 Draft Estimates of Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-of-Expenditure-2017.pdf>) xxviii-xl Draft Estimates: Details of Estimates of Recurrent Expenditure 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Recurrent-2017.pdf>) pages 104-118

Comments: Researcher: Debt servicing and charges on account of the Public debt indicate some degree of arrears but not explicitly. The budget statement mentions arrears from the previous budget year and a fiscal gap for the budget year of 16 billions Page (82).

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estimates

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

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft Estimates of the Revenue and Expenditure of Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Statutory-Boards-2017.pdf>) pages xiv; 57

Comments: Researcher: There is an accounting for contingent liabilities under Sub Head 02, Sub Item 36: extraordinary Expenditure which is described as Unforeseen Expenditure that is unlikely to Recur. Page 57 identifies this for the Tobago House of assembly (Head 06) indicating expenditure as Extraordinary Expenditure of 150,000TTD for 2017.

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) page 31

Comments: Researcher: There is mention of a Medium Term Fiscal Consolidation Plan where some intentions are indicated such as targets of an overall budget balance by 2020. There are however, no long term projections in available documents for a 10 year period.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Sector Investment Programme Trinidad 2017 Available on the Internet 12th October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinida...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinidad-PSIP-2017.pdf>) Public Sector Investment Programme Tobago 2017 Available on the Internet 12th October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinida...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinidad-PSIP-2017.pdf>) Page 155-161 Draft Estimates of Development Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbere...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Numbered-Draft-Estimates-Development-Programme-2017.pdf>) pages 366-367

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

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Statement 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Budget-Statement-2017-for-web.pdf>) pages 46-47

Comments: Researcher: The Budget Statement updates the state of the Fuel Subsidy (as a tax expenditure) although the policy directive was towards the removal (in part) of the subsidy. Further tax allowances such as rebates on electricity consumption for "low income households"; tax relief for Agro-processors and Public-Private Partnership Business Tax relief are also outlined but there is no estimate of the revenue forgone from such expenditures.

Peer Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) page iv (footnote to table)

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

Peer Reviewer

Opinion: Agree

IBP comment: Some of the web links provided in the Sources were functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noticed that the link where the documents can be found has changed and the corrected link as per June 2017 is http://www.finance.gov.tt/budget-statement-2017/#draft_estim... (http://www.finance.gov.tt/budget-statement-2017/#draft_estimates)

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?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Sector Investment Programme Trinidad 2017 Available on the Internet 12th October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinida...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinidad-PSIP-2017.pdf>) pages 11-71

Comments: Researcher: The references identify projects with government financing which are identified under specific "priorities" which can be interpreted to convey the government's policy goals. These programs are identified based on Economic Infrastructure; Social Infrastructure and Public Administration. Under each, specific sectoral policies and their associated expenditures are identified.

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Three-Year Public Sector Investment Programme 2014-2016 09 September 2013 <http://www.finance.gov.tt/publications.php?mid=191> (<http://www.finance.gov.tt/publications.php?mid=191>); <http://www.finance.gov.tt/publications.php?mid=202> (<http://www.finance.gov.tt/publications.php?mid=202>) Page 58-59

Comments: Researcher: Previously, the three year PSIP indicated indicative allocation by strategic priority and sector for the period 2014-2016 (aggregated). The strategic priorities include Agriculture and Food security; Economic Growth, Job creation, competitiveness and innovation etc. However, for the fiscal year 2017, there is no such document available to the public that presents goals for a multi year period. Reference has been made to such documents as a Vision 2030 document but it is still before the Cabinet and not as yet a public document.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Sector Investment Programme Trinidad 2017 Available on the Internet 12th October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinida...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinidad-PSIP-2017.pdf>) page 108

Comments: Researcher: There is reference in the PSIP to equipment purchases such as two (2) Mobile Ultrasound Machines for the EWMSC; purchase of Ophthalmology Equipment and Medical Equipment etc.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf> 160 Public Sector Investment Programme Trinidad 2017 Available on the Internet 12th October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Trinidad-SSIP-2017.pdf> page 107

Comments: Researcher: The PSIP outlines outcomes in terms of buildings and facilities to be completed such as Youth Development and Apprenticeship Centres (YDAC) which target young men 15-17; Specifically a Youth Facility is to be established involving the construction of "a two storey steel framed building configured..." with a capacity of 265 persons on the ground floor. The SSIP also identifies for example: Establishment of a Mobile Community Mediation Service. This initiative involves the procurement of two specially configured buses or the Community Mediation in order to deliver mediation and related services to rural communities.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf> pages 180-184

Comments: Researcher: Performance targets are identified such as Reducing Youth Unemployment levels in Trinidad and Tobago but without any specific performance measures. In the citation, the expenditure allocations are identified by programme/initiatives that can be interpreted as performance targets.

Peer Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Social Sector Investment Programme 2017 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/SSIP-2017-for-web.pdf> Pages 49-54

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

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: CALL CIRCULAR No. 03 Dated: March 24, 2016. 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 2017 Available on the internet April 15th 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/04/Call-Circular-No.-03-Dated-March-24-2016.pdf>

Comments: Researcher: The Call Circulars initiate the budget formulation process but this is directed to the various Ministries and line Ministries. The cited call circular for example, states that: Ministries, Departments and Agencies are required to submit their draft estimates of Revenue and draft estimates of Recurrent Expenditure for the financial year 2017 to the Ministry of Finance by April 30, 2016. However, the draft estimates of the Capital Expenditure Programme should be submitted to the Ministry of Planning and Development and also copied to the Ministry of Finance by April 30, 2016. These dates are for internal purposes and are not meant to be held accountable by the public. Other specific dates are not timetabled.

Peer Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: --

Comments: Researcher: A Pre-Budget Statement is not produced, so the response is D.

Peer Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: CALL CIRCULAR No. 03 Dated: March 24, 2016. 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 2017 Available on the internet April 15th 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/04/Call-Circular-No.-03-Dated-March-24-2016.pdf> pages 2-3

Comments: Researcher: The Pre-budget statement is not produced however the budget statement does reflect priorities and policies which are referred to in the previous Three Year PSIP. The Call Circulars, which are made available to the Public indicates these budget priorities and guidelines to the various line ministries. It is referred to in the Call Circular: The three [3] year Public Sector Investment Programme (PSIP) which was re-introduced in fiscal 2013 will be continued in 2017. In this regard, the submission of estimates for 2017 should include projects and programmes currently being executed, for which contractual obligations exist. With respect to the inclusion of new projects and programmes, the PSIP 2017-2019 will continue to give priority to those programmes and projects that are aligned with development objectives. Every effort must be made to ensure that programmes and projects which are submitted are aligned and relevant to the overarching medium-term plans of the Government.

Peer Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: --

Comments: Researcher: The Pre-Budget Statement is not produced, so the response should be D.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: --

Comments: Researcher: The Pre-Budget Statement is not produced, so the response should be D.

Peer Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: --

Comments: Researcher: The Pre-Budget Statement is not produced, so the response should be D.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.

<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>) page 3

Comments: Researcher: The Appropriation Act summarily presents the enforcement of what is presented originally in the Appropriation Bill and approves the expenditure estimates by Administrative Units only for example by each "Head" of expenditure such as the President; Ministry of Finance and the Economy etc. A total of 78 "Heads" are indicated in the Act.

Peer Reviewer
Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.

<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>) page 3

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

Peer Reviewer
Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.

<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>) pages 1 - 3

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

Peer Reviewer
Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.

<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

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

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Republic Of Trinidad and Tobago, Act No. 9 of 2016 Available on the Internet 27th October 2016.

<http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

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

Peer Reviewer

Opinion: Agree

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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: A Citizen's Budget is not produced.

Peer Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: A Citizen's Budget is not produced.

Peer Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: A citizen's budget is not produced, so the answer is D.

Peer Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.ttparliament.org/documents/2415.pdf> (<http://www.ttparliament.org/documents/2415.pdf>)
<http://www.ttparliament.org/publications.php?mid=92> (<http://www.ttparliament.org/publications.php?mid=92>)

Comments: Researcher: The Parliament of Trinidad and Tobago has recently provided summaries of some Heads of Expenditure that present pictorial presentations of multiyear allocations to the various heads. For example, The first cited link provides the guide for the Expenditure by Head 01 providing a summary of expenditure of Office of the President for the period 2011–2017. It provides the Members of Parliament and their stakeholders with an overview of the Department's responsibilities. The primary purpose of this guide is to consolidate all of the information contained within the various Budget Documents pertaining to the Office of the President. This guide is based primarily on the Draft Estimates of Recurrent Expenditure and the Auditor General's Report on the Public Accounts of the Republic of Trinidad and Tobago for the fiscal year 2015. While not intended as a Citizen's version of the budget, it is however accessible to the public and can be easily interpreted. The Budget Statement is the closest 'summary' version of what the Citizen's may rely on. In the past there was a budget summary as separate from the budget statement. Other publications from Financial Institutions such as Commercial Banks provide summaries of the budget that are accessible to the public.

Peer Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: In-Year Reports are not produced.

Peer Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: In Year Reports are not produced.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Not Produced

Comments: Researcher: Supplemental Appropriation Acts will provide for "A further issue from the Consolidated Fund" amounts to individual administrative heads.

Peer Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Not Produced

Comments: Researcher: In Year Reports are not produced.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: In Year Reports are not produced.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Not Produced.

Comments: Researcher: In Year Reports are not produced.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: In Year Reports are not produced.

Peer Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not Produced

Comments: Researcher: In Year Reports are not produced.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review Presented 8th April 2016 Available on the internet 8th April 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>) pages 14-16

Comments: Researcher: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of the "2016 Mid-Year Budget Review," while a positive development, does not qualify to be a Mid-Year Review in the Open Budget Survey 2017, as it is only the speech delivered by the Minister of Finance and lacks necessary elements of a Mid-Year Review, such as supporting tables or appendices that contain updated expenditure or revenue data.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) pages 42-43

Comments: Researcher: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of expenditures from the previous year with realized outcomes (page 42). In addition, page 42- 43 identify actual total expenditure and net lending for the fiscal year 2016 but compares these to the fiscal year 2015 and not to the enacted levels of 2016.

Peer Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) pages 42-43

Comments: Researcher: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of expenditures from the previous year with realized outcomes (page 42). In addition, page 42- 43 identify actual total expenditure and net lending for the fiscal year 2016 but compares these to the fiscal year 2015 and not to the enacted levels of 2016.

Peer Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) pages 42-43

Comments: Researcher: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of expenditures from the previous year with realized outcomes (page 42). In addition, page 42-43 identify actual total expenditure and net lending for the fiscal year 2016 but compares these to the fiscal year 2015 and not to the enacted levels of 2016.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) page 41

Comments: Researcher: There is no year-end report. However a "Review of the Economy" is produced along with all other budget documents for the previous fiscal year which presents Central Government Operations and compares the estimates of expenditures from the previous year with realized outcomes (page 40). Pages 41-42 identify Revenue for fiscal 2016 and compares is the the original budgeted amount.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) page 41-42

Comments: Researcher: Under Central Government Operations, tax and non tax revenues are discussed with indications of expected receipts for the current fiscal year.

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) pages 41-42

Comments: Researcher: While no YER is produced, the Review of the Economy presents anticipated estimated revenue for the current fiscal year by individual sources.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) pages 44-47

Comments: Researcher: Although no YER is produced, the Review of the Economy presents the composition of net public sector debt and projections of changes in each component over the current fiscal year.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>) pages 34-39

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

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>)

Comments: Researcher: YER not produced.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>)

Comments: Researcher: YER not Produced

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>)

Comments: Researcher: YER not produced.

Peer Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>)

Comments: Researcher: YER not produced.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: YER not Produced. Review of the Economy 2016 Available on the Internet 30 September 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-...> (<http://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf>)

Comments: Researcher: YER not produced.

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...> (<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>) page 3-5; 13

Comments: Researcher: Four Public Accounts were audited for the financial year that ended 30th September 2015 including: i) Statements of the Treasury showing the financial position of the Country as at 30th September, 2015 as set out at Appendix 1 of this Report; ii) Appropriation Accounts of individual Accounting Officers for the year ended 30th September, 2015; iii) Statements of Receipts and Disbursements of individual Receivers of Revenue for the year ended 30th September, 2015, and iv) Financial Statements of individual Administering Officers of Funds for the year ended 30th September, 2015. From pages 4-5; under Emphasis of Matter, discussion of financial (under Exchequer Account); Performance (under Loans from General Revenue) and Compliance (Submission of Financial Statements) are presented suggesting that all three Audits take place. In addition page 13, indicates the scope of the Audit and highlights in particular, the aim to "determine compliance with legislation and/or financial directives..." . Page 15 considers performance outcomes of internal audits and chart 2 (page 17) suggests recommendations to promote internal audit effectiveness (albeit 1987 recommendations).

Peer Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>) page 4

Comments: Researcher: The citation referred to mentions that not all requested submissions to be audited were received by the office of the auditor general in preparing the audit report.

Peer Reviewer

Opinion: Agree with Comments

Comments: It is difficult to say what specific ministries and or state enterprises or special purpose companies have been audited or not. What I can say based on the following (i) discussions held with officials at the auditors general department, they have indicated that they do not have the resources to conduct all these audits; (ii) Meetings at the Public accounts committee held between Chief Exec. Officers of these institutions and the Committee members, the exchanges between these individuals have pointed in one direction and that is many of these institutions have not been audited. (iii) Press and media reports have indicated many of these institutions have not been audited.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>) page 95

Comments: Researcher: The Ag report audit all fund accordingly and notes: A number of Funds were established under section 43 of the Exchequer and Audit Act, Chapter 69:01 (the Act) and/or other legislative authority. Administering Officers are appointed by the Minister of Finance to administer all moneys disbursed from the following Funds: Unemployment Fund Infrastructure Development Fund NUGFW Training Fund Government Assistance for Tuition Expenses (GATE) Fund Green Fund CARICOM Trade Support Fund CARICOM Petroleum Fund National Wastewater Revolving Fund of Trinidad and Tobago

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2015 (October 1st 2014 to the 30th September 2015) 29th April 2016 <http://www.auditorgeneral.gov.tt/sites/default/files/Auditor...>
(<http://www.auditorgeneral.gov.tt/sites/default/files/Auditor%20General's%20Report%20on%20the%20Public%20Accounts%202015.pdf>) page 3

Comments: Researcher: The AG report begins with an "Auditor's report" which presents a summary of the following: Report on the Financial Statements, including the Responsibility of the Treasury, Accounting Officers, Receivers of Revenue and Administering Officers, Auditor's Responsibility, Appropriation Accounts, Statement of Receipts and Disbursements, Accounts of Administering Officers; Opinion of the Auditor General; Report on Legal and Regulatory Requirements; Emphasis of matter and Submission of Report.

Peer Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The Executive does not make available to the public a report on what steps it has taken to address audit recommendations. In some instances, reports are made by the Public Accounts Committee of the Legislature on their discussions concerning the Audit Report or sections of the Audit Report. According to the Standing Orders on the House of Representatives: Public Accounts Committee 72. (1) The Public Accounts Committee shall have the duty of examining, considering and reporting on- (a) the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; (b) such other accounts as may be referred to the Committee by the House or under any law; and (c) the report of the Auditor General on any Such accounts. (2) The Public Accounts Committee shall consist Public Accounts Committee 72. (1) The Public Accounts Committee shall have the duty of examining, considering and reporting on- (a) the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; (b) such other accounts as may be referred to the Committee by the House or under any law; and (c) the report of the Auditor General on any Such accounts. (2) The Public Accounts Committee shall consist of not less than six, and not more than ten, members inclusive of the member who is Chairman thereof.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Hearing Summary March 9th; 23rd 2016 Available on the Internet <http://www.ttparliament.org/documents/news/mr9DBB4A.pdf> (<http://www.ttparliament.org/documents/news/mr9DBB4A.pdf>) <http://www.ttparliament.org/documents/news/mr4B2673.PDF> (<http://www.ttparliament.org/documents/news/mr4B2673.PDF>)

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

Peer Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Under the Ministry of Planning and Development, an Economic Development Advisory Board was established.
<http://www.planning.gov.tt/divisions> (<http://www.planning.gov.tt/divisions>)

Comments: Researcher: The new Economic Development Advisory Board was created to advise the Prime Minister and spearhead the development of strategies, plans, programmes, and policies towards the implementation of an Economic Development Framework. This framework would: Develop and maintain a model of the economy that would allow for analysis of the short and long term impacts of alternative policies and investments; Develop and approach for National Innovation; Provide advice to the Government on the feasibility and impact of proposed government policy initiatives across all policy areas – the economic, society, the environment and science and technology – to the extent that these have a bearing on the country's development; Outline how Trinidad and Tobago can forge strategic partnerships with first world companies; Support Trinidad and Tobago in becoming the intellectual engine of the Caribbean and a global benchmark; Identifying those sectors in our national economy and the technologies that Trinidad and Tobago could exploit over the next fifteen to twenty years, in the creation of a sustainable economy. Map a high level road map and strategy for the diversification of the economy; Create linkages with the Vision 2030 approach and operational plans; Outline strategies to monetise the oil and gas commodity The board's independence and functions are however, not set in law.

Peer Reviewer

Opinion: Agree

IBP comment: Conforme a la metodología de la OBS 2017 y las características del Economic Development Advisory Board, este organismo no se considera IFI. Es un cuerpo dependiente del Ministerio de Planificación y no hay ley que establezca su autonomía e independencia.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.planning.gov.tt/divisions> (<http://www.planning.gov.tt/divisions>)

Comments: Researcher: The Economic Development Board does not publish macroeconomic and/or fiscal forecasts. Commentary was however provided following the Executive Budget Proposal via the media.

Peer Reviewer

Opinion: Agree

IBP comment: Ver comentario a pregunta 103.

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.planning.gov.tt/divisions> (<http://www.planning.gov.tt/divisions>)

Comments: Researcher: There is no publication of costings by the IFI

Peer Reviewer

Opinion: Agree

IBP comment: Ver comentario a pregunta 103.

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.planning.gov.tt/divisions> (<http://www.planning.gov.tt/divisions>)

Comments: Researcher: The Economic Development Board was only approved and established in 2015 although it was appointed by the Government since 2011. In the short period of its establishment, the Head of the Board has not taken part in any legislative hearings.

Peer Reviewer

Opinion: Agree

IBP comment: Ver comentario a pregunta 103.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Comptroller of Accounts, Ministry of Finance, Accounting Manual <http://www.auditorgeneral.gov.tt/sites/default/files/Account...>

(<http://www.auditorgeneral.gov.tt/sites/default/files/Accounting%20Manual%20Comptroller%20of%20Accounts.pdf>) page 1 Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (<http://www.ttparliament.org/documents/1094.pdf>) Pages 45-50

Comments: Researcher: 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 it Bill is also referred to the Finance Committee.

Peer Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Constitution of the Republic Of Trinidad and Tobago Chapter 8, Section 113 (1) and (2)

Comments: Researcher: In 2016 it was submitted on 30 September 2016 - the FY goes from October to September. 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.

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Standing Order of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (http://www.ttparliament.org/documents/1094.pdf) Section 63-65 Pages 45-47

Comments: Researcher: In Trinidad and Tobago a budget must be presented within one month of the opening of the fiscal year (Article 114.(1) of the Constitution), though the government may, in practice, choose to present it earlier than this and normally the budget is presented a few weeks before the end of the fiscal year. Sections 63-66 of the Standing Orders of House of Representatives also outline the stipulations for the scheduling of presenting and approving the appropriation bill, 48. (1) Subject to the Provisions of this Standing Order, the Member in charge of the Bill may, at the conclusion of the Proceedings on any stage of the Bill, either name a day to be appointed for the next stage of the Bill or move that the next stage be taken forthwith. (2) An interval of not less than five days must elapse between the first and second reading of a Bill, unless the House, on motion made and question put, agree to proceed with the Bill at an earlier date or forthwith. (3) Subject to paragraph 2 of this Order, no Bill shall be read a second time until it has been printed and circulated to Members. The debate is first initiated in the House of Representatives as it is where money bills are introduced; when debate has been completed the Appropriation Bill and the Estimates are considered in Finance Committee. Standing Order (65)1 of the House of Representatives allows a maximum of seven days for debate on the Appropriation Bill plus any days conserved from the debate on the second reading (in practice this time period is rarely utilized). The Budget debate may take place after the beginning of the Budget year October 1st (as is currently taking place). Standing Order 65 (1) of the House Of Representatives allows a maximum of 7 days for debate on the Appropriate Bill in the Finance Committee. In practice however the maximum time spent in the Finance Committee has been less than 1 day. This response was selected as opposed to the prior (2015) selection of "b" because to date, the current 2016/2017 budget proposal is still being debated even after the start of the fiscal year since October 1st 2016.

Peer Reviewer

Opinion: Agree

IBP comment: The budget was approved on 19 October 2016.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Constitution of the Republic of Trinidad and Tobago <http://parliament.gov.tt/Docs/constitution/ttconst.pdf> (<http://parliament.gov.tt/Docs/constitution/ttconst.pdf>) section 112 (2) Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (<http://www.ttparliament.org/documents/1094.pdf>) Page 47 Section 66 and page 48-49 Section 67.

Comments: Researcher: 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. For this reason the selection was changed from "A" in the 2015 budget survey to "B" as while provisions are made in the constitution, the parliament merely acts as a rubber stamp in approving the budget as tabled by the Executive.

Peer Reviewer

Opinion: Agree

IBP comment: Given that there is no evidence of a change in law and to ensure consistency between OBS 2015 ad OBS 2017, the response has been changed from B to A.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.ttparliament.org/legislations/a2016-9.pdf> (<http://www.ttparliament.org/legislations/a2016-9.pdf>)

Comments: Researcher: As the attachments show, there are no differences from what was laid to the legislature as the Appropriation Bill and what was assented to as the Appropriation Act (Enacted Budget).

Peer Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (<http://www.ttparliament.org/documents/1094.pdf>) Section 64; Page 46

Comments: Researcher: A finance committee referred to the Committee of the whole has a maximum of 7 days for debate on the Appropriate Bill plus any days for debate on the second reading. Particular budgetary allocation are discussed and explanations given during this period. 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. (3) The Finance Committee shall sit at such timer, as may be determined by the Chairman but, except in cases of emergency when shorter notice may be given, not less than 48 hours notice of each meeting shall be given to the members. (4) The Estimates shall, upon presentation to the House, stand referred to Finance Committee. The Appropriation Bill, upon being read a second time, shall stand committed to that Committee. By resolution the House may, in its discretion, also refer to the said Committee

any other matter or matters relating to expenditure. (5) Minutes of the proceedings of the Committee to be kept by the Clerk shall record any division taken in Finance Committee and the names of all Members voting for and against a question, or declining to vote.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (<http://www.ttparliament.org/documents/1094.pdf>) Pages 45-50

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (<http://www.ttparliament.org/documents/1094.pdf>) Page 51 Also link: http://www.ttparliament.org/committee_business.php?mid=19&id... (http://www.ttparliament.org/committee_business.php?mid=19&id=11&pid=5) Public Hearing Summary <http://www.ttparliament.org/documents/news/mr4B2673.PDF> (<http://www.ttparliament.org/documents/news/mr4B2673.PDF>)

Comments: Researcher: Clause 119 of the Constitution states: There shall be a Public Accounts Committee which shall consist of not less than six nor more than ten members. The Chairman of the Public Accounts Committee shall be a member of the Opposition in the House, if any, and if willing to act. The Chairman and other members may comprise an equal number of members of the House of Representatives and the Senate as the House of Representatives may determine. Where the members of the Opposition in the House of Representatives are unwilling to act as Chairman of the Public Accounts Committee, a member of the Opposition in the Senate shall be appointed and where the members of the Opposition in the Senate are unwilling so to act, one of the Senators appointed by the President under section 40(2)(c) shall be appointed Chairman. The Public Accounts Committee shall consider and report to the House of Representatives on— appropriation accounts of moneys expended out of sums granted by Parliament to meet the public expenditure of Trinidad and Tobago; such other accounts as may be referred to the Committee by the House of Representatives or as are authorised or required to be considered by the committee under any other enactment; and the report of the Auditor General on any such accounts Standing Order 72 of the House of Representatives states: The Public Accounts Committee shall have the duty of examining, considering and reporting on— the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of this Territory; such other accounts as may be referred to the Committee by the House or under any law; and the report of the Auditor General on any Such accounts. The Public Accounts Committee shall consist of not less than six, and not more than ten, members inclusive of the member who is Chairman thereof. These hearings by the PAC are considered public insofar as they are broadcast on the Parliament Channel. While the committee would usually discuss the report of the Auditor General for the previous budget years, in year implementation on the enacted budget for FY 2015/2016 is not discussed.

Peer Reviewer
Opinion: Agree

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) 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.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf>
(<http://www.ttparliament.org/documents/1094.pdf>) Page 50 Section 70 Expenditure in Advance of Appropriation Act Chapter 69:02
http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdf/69.02.pdf

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

Peer Reviewer
Opinion: Agree

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Heritage and Stabilization Fund Act (2007) <http://www.central-bank.org.tt/pdf/Other/Heritage%20and%20Stabilisation%20Fund.pdf> Pages 7-8

Comments: Researcher: The Citation refers to the following excerpt: Where petroleum revenues collected in each quarter of any financial year— (a) exceed the estimated petroleum revenues for that quarter of the financial year by more than ten per cent, the currency of the United States of America equivalent of the excess revenue shall be withdrawn from the Consolidated Fund and deposited to the Fund in accordance with section 14(1); or (b) exceed the estimated petroleum revenues for that quarter of a financial year but do not exceed such estimated revenues by at least ten per cent, the Minister may direct that the currency of the United States of America equivalent of all or part of the excess revenue shall be withdrawn from the Consolidated Fund and deposited to the Fund in accordance with section 14(1). (2) The deposits referred to in subsection (1) shall be made no later

than the end of the month following the quarter in respect of which the deposit was calculated. A minimum of sixty per cent of the aggregate of the excess revenues shall be deposited to the Fund during a financial year. (2) All revenues to be deposited into the Fund shall be a charge on the Consolidated Fund. 15. (1) Subject to subsections (2) and (3), where the petroleum revenues collected in any financial year fall below the estimated petroleum revenues for that financial year by at least ten per cent, withdrawals may be made from the Fund as follows, whichever is the lesser amount: (a) either sixty per cent of the amount of the shortfall of petroleum revenues for that year; or (b) twenty-five per cent of the balance standing to the credit of the Fund at the beginning of that year.

Peer Reviewer
Opinion: Agree

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) 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.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Finance (No. 2) Bill, 2016 <http://www.ttparliament.org/documents/2394.pdf> (<http://www.ttparliament.org/documents/2394.pdf>) 2016 MID YEAR BUDGET REVIEW- Mid Year Fiscal Review <http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mi...> (<http://www.finance.gov.tt/wp-content/uploads/2016/04/2016-Mid-year-Budget-Review.pdf>) page 1 Standing Finance Committee to consider the Proposal for the Variation of Appropriation for fiscal 2016 <http://67.228.37.46/newsgovtv3/2016/04/standing-finance-com...> (<http://67.228.37.46/newsgovtv3/2016/04/standing-finance-committee-to-consider-the-proposal-for-the-variation-of-appropriation-for-fiscal-2016/>)

Comments: Researcher: The Finance (No. 2) Bill, 2016 provide for the variation of certain duties and taxes and to introduce provisions of a fiscal nature and for other related matters. It was introduced on Friday 1st July 2016 after the Mid Year review was presented on April 8th 2016. It is stated in the Mid Year Review that the intention was, inter alia: "to present for the approval of Parliament, certain variations to the Appropriation Act 2016. The variations to the appropriations are by and large as a result of portfolio changes and adjustments to Ministries, but they involve expenditure, which must be supported by revenue." and further that: "Several of the policy changes and fiscal measures that are proposed will require amendments to a number of pieces of legislation which will be identified in due course. Some of these legislative changes will take effect immediately, while others will take effect upon the passage of the Finance Bill No.2 of 2016"

Peer Reviewer
Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Standing Orders of the House of Representatives <http://www.ttparliament.org/documents/1094.pdf> (<http://www.ttparliament.org/documents/1094.pdf>) Page 51 Also link: http://www.ttparliament.org/committee_business.php?mid=19&id... (http://www.ttparliament.org/committee_business.php?mid=19&id=11&pid=5) The hearing that took place on 8 June 2016 can be watched here: <https://www.youtube.com/watch?v=83s9PAL9aCo> (<https://www.youtube.com/watch?v=83s9PAL9aCo>)

Comments: Researcher: Trinidad and Tobago parliament's Public Accounts Committee are expounded in Section 119 [4] of the Constitution of the Republic and reports of the government expenditure and administration. The Public Accounts (Enterprises) Committee (P.A.(E).C) established under

Section 119(5) of the Constitution of the Republic of Trinidad and Tobago is mandated to consider and report to the House of Representatives accordingly on: "(a) the audited accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by or on behalf of the state; and (b) the Auditor General's Report on any such accounts, balance sheets and other financial statements." The PAC committee also hosts Public Hearing sessions that are aired on Youtube channels on various issues arising from the AG report.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

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

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

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

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

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

Peer Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., 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 by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue 2017 Available on the Internet 3 October 2016 <http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-E...> (<http://www.finance.gov.tt/wp-content/uploads/2016/10/Draft-Estimates-Revenue-2017.pdf>) Pages 4-9

Comments: Researcher: 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)

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

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

Comments: Researcher: The Citation above gives the Auditor General the mandate to prepare and submit to Parliament a special report on any matter. This section is reproduced below: 25(4) "The Auditor General may at any time if it appears to him desirable transmit a special report to the Minister for presentation in like manner to Parliament. Such special report may be made on any matter incidental to his powers and duties under this Act."

Peer Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.auditorgeneral.gov.tt/content/review> (<http://www.auditorgeneral.gov.tt/content/review>)

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

Peer Reviewer

Opinion: Agree

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.ttparliament.org/documents/news/mr4B2673.pdf> (<http://www.ttparliament.org/documents/news/mr4B2673.pdf>)
<https://www.youtube.com/watch?v=nxIAwMrl3BE> (<https://www.youtube.com/watch?v=nxIAwMrl3BE>)

Comments: Researcher: Discussions by the Public Accounts Committee ON the report of the Auditor General are held as public hearings. For example, the first citation and attachment provides the Summary of the hearing on The Report of the Auditor General on the Public Accounts of Trinidad and Tobago for the financial year 2014 and the role and function of the Auditor General's Department in ensuring accountability and transparency in financial management in Trinidad and Tobago. At this hearing a senior staff member of the Auditor General's Office was present. There were three such hearings involving members of the Auditor General's Office. The hearing can be viewed on the YouTube page via the following link: <https://www.youtube.com/watch?v=nxIAwMrl3BE> (<https://www.youtube.com/watch?v=nxIAwMrl3BE>)

Peer Reviewer

Opinion: Agree

IBP comment: This response has been adjusted from B to C based on the evidence provided.

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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Sookram and Watson (2012) https://www.cbvs.sr/ccmf/index_files/ccmf_papers/Political%20economy%20analysis%20of%20budgetary%20process_Sookram%20&%20Watson.pdf pgs 5-6

Comments: Researcher: 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 (Sookram and Watson, 2012). Meetings and submitted budget proposals by such interest groups take place behind "closed doors"

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes, I would know people who have participated but to obtain transcripts of these discussions would be difficult unless they are held at the parliamentary accounts committee level which are available for public .

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?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Equal Opportunity Act http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdf/22.03.pdf

Comments: Researcher: 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

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: N/A

Comments: Researcher: There are no formalized Citizen's Engagement in the Budget Formulation Process

Peer Reviewer
Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: In terms of implementation however, 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 choice of "c" is therefore based on reassessment.

Peer Reviewer
Opinion: Agree

IBP comment: To ensure cross country comparability and based on the evidence, this response has been adjusted from C to D.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: <http://gisltd.tt/products/newsgovtt> (<http://gisltd.tt/products/newsgovtt>) 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.

Comments: Researcher: The public's views including those of vulnerable groups are expressed through the media.

Peer Reviewer

Opinion: Agree

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

a. (100) The executive's engagement with citizens covers all six topics

b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: <http://gisltd.tt/products/newsgovtt> (<http://gisltd.tt/products/newsgovtt>)

Comments: Researcher: There are no formalized public participation mechanisms. 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. For example, if there is an adverse IMF report on the state of economic affairs in the country, then the Government may choose to respond on specific key areas.

Peer Reviewer

Opinion: Agree

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

a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (Please comment).

Answer: d.

Sources: <http://67.228.37.46/newsgovttv3/category/press-releases/> (<http://67.228.37.46/newsgovttv3/category/press-releases/>)
<http://67.228.37.46/newsgovttv3/2016/03/local-government-ref...> (<http://67.228.37.46/newsgovttv3/2016/03/local-government-reform-public-consultation-heads-to-port-of-spain/>)

Comments: Researcher: Public Consultations on various issues- budget and non-budget take place. These consultations are informed by Press Releases to the media (see citation link). 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.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no scientific methodology in the development of the budget. A historical approach has been used since Independence and no creativity has been applied to the whole process of budgetary developments. Hence the reason that year after year programs mentioned in the previous year budget which were not executed hang in a abeyance. Hence, there is a disconnect between previous budgets and the current year.

IBP comment: Los link provistos por el investigador funcionaban al tiempo de completar la Encuesta, a finales de 2016. Sin embargo, al momento de revisarla, en junio de 2017, estos links ya no funcionan. De todos modos, la respuesta a la pregunta no varía.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Not applicable.

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Not Applicable

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Not Applicable

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <http://moe.edu.tt/messages-releases/item/770-moe-aims-to-imp...> (<http://moe.edu.tt/messages-releases/item/770-moe-aims-to-improve-qrc-facilities>)

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <https://www.facebook.com/ttparliament/photos/a.1157165717673...>

(<https://www.facebook.com/ttparliament/photos/a.1157165717673007.1073742368.102610893128500/1157165741006338/?type=3>) Further information on a hearing held by the Finance Committee on 13 October 2016 can be found here, under "Meetings":

http://www.ttparliament.org/committee_business.php?mid=17&id... (http://www.ttparliament.org/committee_business.php?mid=17&id=219&pid=28)

Comments: Researcher: While various public hearings are held, the nature of these hearings vary and are not always targeted towards budget discussions. Public contributions may be made through the Parliament Facebook page but it is not formalized as a deliberate solicitation of the public's input.

Peer Reviewer

Opinion: Agree

137:

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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.ttparliament.org/index.php> (<http://www.ttparliament.org/index.php>)

Comments: Researcher: 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. As there is no mechanism for the public to contribute to the discussion, the response is D.

Peer Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <https://www.facebook.com/ttparliament/photos/a.1157165717673...>

(<https://www.facebook.com/ttparliament/photos/a.1157165717673007.1073742368.102610893128500/1157165741006338/?type=3>)

Comments: Researcher: There are no feedback mechanisms describing how and whether public inputs were considered.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) 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).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: See <https://www.youtube.com/watch?v=Ijsp314XVx0> (<https://www.youtube.com/watch?v=Ijsp314XVx0>) Also <http://www.ttparliament.org/reports/p11-s2-J-20170131-PAC-R3...> (<http://www.ttparliament.org/reports/p11-s2-J-20170131-PAC-R3.pdf>)

Comments: Researcher: 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, does not facilitate public input but rather those of invited participants.

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.intosajournal.org/technicalarticles/technicalapr...> (<http://www.intosajournal.org/technicalarticles/technicalapr03b.html>)

Comments: Researcher: 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

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no formal structure to facilitate participation. The minister of finance on an ad hoc basis may invite different groups in the country to make contributions to the budget.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.intosajournal.org/technicalarticles/technicalapr...> (<http://www.intosajournal.org/technicalarticles/technicalapr03b.html>)

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.intosajournal.org/technicalarticles/technicalapr...> (<http://www.intosajournal.org/technicalarticles/technicalapr03b.html>)

Comments: Researcher: 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. There are no mechanisms for citizen input in the process of the preparation or presentation of the Auditor General Report.

Peer Reviewer

Opinion: Agree

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