The COVID-19 Pandemic and the National Budget Overview of the economic impact and budgetary implications of COVID-19 for Trinidad and Tobago for use by Members of the Standing Finance Committee in their examination of the 2022 Budget

Financial Scrutiny Unit
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About this Guide

This guide presents a summary of the economic impact of the COVID-19 pandemic in Trinidad and Tobago as well as expenditure on measures to address the effects of the pandemic during the period 2020-2021 and planned spending for 2022.

The primary purpose of this guide is to consolidate the information contained within the various Budget Documents pertaining to the pandemic, and provide readers with an analysis of same. This guide is based primarily on:

- the Review of the Economy 2021;
- the Draft Estimates of Recurrent Expenditure for the financial year 2022;
- the Public Sector Investment Programme 2022; and
- the Social Sector Investment Programme 2022.

NOTE:

The data presented in this guide was current as at October 6, 2021.

Due to the constantly evolving nature of pandemic-related issues, relevant information is subject to change frequently.
Trinidad & Tobago COVID-19 2021 Timeline

The following are some of the key developments of the COVID-19 pandemic and relevant response measures in Trinidad and Tobago during 2021:

VACCINE PROCUREMENT & INTERNATIONAL COOPERATION

February 17:
2,000 AstraZeneca doses received from Government of Barbados

March 30:
1st purchase of COVAX facility vaccines received

April 13:
40,000 AstraZeneca doses received from Government of India

May 19:
100,000 Sinopharm doses received from Government of China

May 20:
16,000 AstraZeneca doses received from Government of St. Vincent & the Grenadines

May 24:
9,000 AstraZeneca doses received from Government of Bermuda

May 29:
10,000 doses received from Government of Grenada

Sources: COVID-19-related updates from the Ministry of Health and the Ministry of Foreign and CARICOM Affairs.
June 27:
4,000 AstraZeneca doses received from Government of St.Vincent & the Grenadines

August 5:
82,000 AstraZeneca doses received from Government of Canada

August 20:
108,000 Johnson & Johnson doses purchased from AMSP

June 30:
5,000 Sinopharm doses received from Government of Antigua and Barbuda

August 11:
305,000 Pfizer doses received from US Government
VACCINE ADMINISTRATION²

February 17: First ever vaccine doses administered to front line workers

April 24: Mass vaccination sites launched

August 18: Vaccination drive launched for children ages 12-18

August 25: First single-dose vaccines administered

October 5: 517,536 persons fully vaccinated

COVID-19 VARIANTS IN TRINIDAD AND TOBAGO

**ALPHA**
- September 2020: First detected in UK
- January 21, 2021: First case in T&T

**GAMMA**
- November 2020: First detected in Brazil
- April 19, 2021: First case in T&T

**DELTA**
- October 2020: First detected in India
- August 11, 2021: First case in T&T

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GOVERNMENT RELIEF MEASURES

Salary Relief Grant
Food Baskets
Income Support Grant
Rental Assistance
Fuel Relief Grant
SME Stimulus Loans
Faith-Based Organisations
Entrepreneurship Grant
Credit Union Emergency Loan

271,637 beneficiaries
as at September 30, 2021

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PANDEMIC RESTRICTIONS

May 15: State of Public Emergency declared due to surge in COVID-19 cases

May 24: State of Public Emergency 3-month extension

August 25: State of Public Emergency second 3-month extension

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Economic Impact of the COVID-19 Pandemic on Trinidad and Tobago

GROSS DOMESTIC PRODUCT
In Trinidad and Tobago, the continuation of the pandemic and the associated public health restrictions undermined all the economic gains realized in the second half of 2020. Consequently, for the first quarter of 2021, the CSO estimates that real GDP at Basic prices also fell by 7.4 percent primarily as a result of a 9.5 percent contraction in Energy Sector activity and 5.9 percent fall in Non-Energy GDP.

The economic gains realized by the country in the second half of 2019 were suddenly interrupted by a once in a lifetime virus that no nation had anticipated or adequately prepared for. Border restrictions, limitations to the movement of persons and non-essential activity would have disrupted both production and supply chains, weakened demand and ultimately curtailed domestic output. As a result, real economic activity declined sharply in 2020.

According to the Central Statistical Office (CSO), in annual terms Trinidad and Tobago’s real Gross Domestic Product (GDP) fell by 7.4 percent in 2020 driven by a 12.2 percent fall in Energy Sector activity and 5.6 percent decline in Non-Energy sector activity. The latest available quarterly data from the CSO also indicates a 7.4 percent contraction in real GDP at basic prices in the first quarter of 2021. Energy GDP contracted by 9.5 percent during the quarter ended March 2021, while Non-Energy GDP fell by 5.9 percent.

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The COVID-19 pandemic continued in 2021 in the form of new and more aggressive variants of the original virus. New waves of infections both in Trinidad and Tobago and around the globe led to the reinstatement of lockdown measures, following earlier attempts to resume normal economic activity. As a result, despite recovering significantly in the second half of 2021, following an estimated decline in the first half, real economic output in Trinidad and Tobago is expected to fall by 1.0 percent for the full year.

LABOUR FORCE AND UNEMPLOYMENT
Following a relatively weak outturn in 2020, labour market conditions continued to be challenging during 2021. According to the Central Bank of Trinidad and Tobago (CBTT), this is evidenced by data collected on print media job advertisements and retrenchment notices. It was reported that the number of job advertisements published in the print media during the first seven months of 2021 declined by 28.7 per cent.

According to the latest data from the Ministry of Labour, 837 persons were retrenched during the first nine months of 2021. Retrenchments were primarily in the wholesale and retail trade, restaurants and hotels (285 persons), petroleum and gas incl. production, refining and service contractors (209 persons), manufacturing (187 persons) and transport, storage and communication (85 persons).

HERITAGE AND STABILISATION FUND
The estimated Net Asset Value (NAV) of the Heritage and Stabilisation Fund (HSF) was US$5,590.1 million as at September 10, 2021 compared to the Fund’s NAV of US$5,731.8 million as at September 30, 2020, a decline of US$141.7 million, notwithstanding withdrawals from the Fund totalling US$892.0 million in 2021.
Withdrawals from the HSF, during fiscal 2021, included US$600.0 million under section 15A(1)(b) of the HSF Act – Dangerous Infectious Disease (COVID-19) and US$292.0 million under Section 15(1)- Shortfall in Revenue Stabilization
Key Statement on COVID-19 in the 2022 National Budget Presentation

During the 2022 National Budget Presentation, the following statement was made in relation to the effects of the COVID-19 pandemic on Trinidad and Tobago:

“18 months have now elapsed since our economy faced the full force of the COVID-19 virus which in March 2020 was declared a global pandemic by the World Health Organization. As a small energy exporter with an open economy, Trinidad and Tobago was impacted immediately by the adverse external headwinds created by the pandemic. Oil and gas prices plummeted and so did our national revenues. At the same time, the ensuing public health restrictions, lockdowns and associated safety measures to contain the spread of the virus and to protect lives restricted economic activities to essential goods and services.”

The Honourable Mr. Colm Imbert, MP
- Minister of Finance

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GOVERNMENT EXPENDITURE

GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO COVID-19 RELATED EXPENDITURE AS AT 30TH SEPTEMBER, 2020

3.65 For the period ended 30th September, 2020, the COVID-19 pandemic had an impact on the expenditure of Ministries and Departments. Allocations under items of expenditure such as ‘Office Stationery and Supplies’ and ‘Material and Supplies’ were utilised for the procurement of personal protective equipment (PPEs) and other COVID-19 related items of expenditure such as hand sanitisers and additional cleaning services. In response to the economic fallout arising out of certain governmental restrictions, during the period March, 2020 to September 2020, Cabinet made a number of decisions to provide economic relief aimed at supporting individuals and businesses. These Cabinet decisions can be grouped as follows:

- Support for Health Care.
- Remission of Customs Duty and VAT payable on Emergency Supplies.
- Support for businesses
- Social Support for citizens including:
  - Support for Artistes and Creatives
  - Support for Students at Cave Hill and Mona Campuses

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Income Support and Rental Assistance
Provision of Support to Older Persons and Persons with a Disability
Food Support
Provision of fresh produce as an additional emergency food support measure to vulnerable persons
Provision for 5,000 supermarket vouchers at a value of $250.00 per voucher totalling $1,250,000.00
Provision of Emergency funding by OPM to the major Religious Organisations
Humanitarian Assistance to Trinidad and Tobago nationals stranded abroad.

3.66 By Circular No. 6 dated 25th November, 2020, the Auditor General requested information from Ministries and Departments relating to COVID-19 expenditure for the year ended 30th September, 2020. Thirty-five (35) Ministries and Departments responded to the Circular, five (5) Ministries and Departments did not respond. Of the responses received, nineteen (19) Ministries and Departments reported expenditure that differed from amounts assessed during audit examinations.

3.67 The reported expenditure totalled $809,646,587.92 and the audited figures totalled $1,178,606,973.09 resulting in a difference of $368,960,385.17.

3.68 Based on Cabinet’s decisions, Ministries and Departments effected certain support mechanisms. From a sample of disbursement of funds by Ministries and Departments, audit observations are presented below. Ministry of Finance The total expenditure of $781,376,601.78 under Head 18 - Ministry of Finance Re: COVID -19 comprises the following:
<table>
<thead>
<tr>
<th>Sub-Head/Item/Sub-Item</th>
<th>Total Expenditure ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>04/007/06 - Food Price Support Programme Re: COVID-19</td>
<td>314,033,570.00</td>
</tr>
<tr>
<td>04/007/18 - Salary Relief Grant Re: COVID-19</td>
<td>186,200,000.00</td>
</tr>
<tr>
<td>04/007/19 - Assistance to Trinidad and Tobago Students at Cave Hill and Mona Campuses Re: COVID-19</td>
<td>492,363.41</td>
</tr>
<tr>
<td>04/007/20/ - Humanitarian Assistance to Trinidad and Tobago Nationals</td>
<td>1,394,306.19</td>
</tr>
<tr>
<td>04/009/43 - Credit Union Facility Programme –Re: COVID- 19</td>
<td>381,362.16</td>
</tr>
<tr>
<td>04/009/44 - Loan Guarantee Programme - Small and Medium Enterprises - Re: COVID -19</td>
<td>268,875,000.00</td>
</tr>
<tr>
<td>04/009/45 - Grant Facility to Small and Micro Businesses Re: COVID- 19</td>
<td>10,000,000.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>781,376,601.76</td>
</tr>
</tbody>
</table>

04/007/06 - Food Price Support Programme

3.70 The Temporary Food Card Grant was administered by the Ministry of Social Development and Family Services but financed by the Ministry of Finance.
3.71 Temporary Food Cards were issued by the Ministry of Social Development and Family Services to the Members of Parliament for distribution to their constituents who had children registered in the National School Feeding Programme.

3.72 As at 30th September, 2020 the Ministry’s response indicated that 20,497 Temporary Food Card Grants were issued to forty-one (41) Members of Parliament. Each card was valued at five hundred and ten dollars ($510.00) per month.

3.73 The Ministry reported that controls established for the issue of a Temporary Food Card Grant were the completion of a Declaration and Signature Sheet by recipients. This Declaration Sheet is a precursor for receipt of a card. At the close of the financial year, 3,431 Declaration Sheets remained outstanding from the recipients of these Grants.

04/007/18 - Salary Relief Grant

3.74 Cabinet approved the provisions of a salary relief grant to mitigate the financial challenges experienced by persons as a result of the impact of COVID-19. The Salary Relief Grant (SRG) was designed to provide relief for citizens or permanent residents within the National Insurance Scheme (NIS). The initial grant was $1,500.00 per month for a period of three months. Funding was provided by the Ministry of Finance to the National Insurance Board of Trinidad and Tobago (NIBTT) on a reimbursable basis.

3.75 Qualified applicants were entitled to receive $1,500.00 for three (3) months regardless of their loss of income. An examination of the internal controls established for the grant was done. It was observed that the screening supervisor checked the applications for completeness and accuracy.
3.76 Cabinet on 25th June, 2020 extended the SRG Project for an additional period of eight (8) weeks to cover “persons who experienced a loss of income as a result of the COVID-19 pandemic but who are outside of the National Insurance Scheme and would not have qualified for relief under the first phase of the SRG Project”.

3.77 Cabinet on 27th August, 2020, approved the extension of the SRG Project administered by NIBTT for an additional month to 30th September, 2020. This was to facilitate applications where there were queries and outstanding payments.

04/007/19 - Assistance to Trinidad and Tobago Students at Cave Hill and Mona Campuses Re – COVID-19

3.78 Examination of the process to render assistance to Trinidad and Tobago students at Cave Hill and Mona Campuses revealed the following discrepancies: • Documentation to substantiate receipt by the students was not produced. • There was no listing of students who did not collect the funding. Humanitarian Assistance to Trinidad and Tobago Nationals Stranded Overseas Due to the COVID-19 Pandemic

3.79 Cabinet on July 30, 2020 approved the provision of the sum of US$200,000.00 to five (5) Trinidad and Tobago Diplomatic Missions to facilitate the payment of cash grants of up to US$1,000.00 to eligible Trinidad and Tobago nationals stranded abroad due to the COVID-19 pandemic. Four hundred and twenty-nine (429) applications were received. Of these three hundred and seventy-seven (377) applications were processed. Two hundred and ninety-seven (297) cash disbursements were made totalling US$204,258.99.
**MONITORING**

3.80 Evidence of the Strategic Management and Executive Office (SMEO) monitoring the votes in respect of the COVID-19 expenditure to ensure funds were applied for the purposes intended was not seen.

**Ministry of Education**

3.81 Five (5) contracts totalling $3,929,175.00 were awarded for the purpose of acquiring cleaning material for distribution throughout the entire school network. The contracts specified that suppliers be given a 50% down payment which was paid. Examination of the Vote Book showed the balance outstanding of $1,964,587.50 was not committed.

3.82 On 23rd July, 2020 the Ministry received one hundred (100) used desktops from the Heritage Petroleum Company Limited. A listing of these desktops with serial number references was provided. At the time of the audit verification, the desktops were not distributed and had not been recorded in the Inventory Register of the Ministry.

3.83 For the period 1st October, 2019 to 30th September 2020, the Ministry of Education expended $17,648,196.44 on COVID-19 throughout its various Divisions of the Ministry and State Entities as per response dated 30th December, 2020. The expenditure of the Ministry was verified.

**Ministry of Health**

3.84 The Ministry’s response to the Circular reported expenditure to be $112,025,268.87. The audited total of $128,249,971.38 is inclusive of amounts transferred to the regional health authorities of $109,307,050.44.
3.85 A senior Advisor of the Ministry by letter dated 25th February, 2021 provided a detailed listing of ‘Private Sector Support to the Ministry of Health National Response to the Global COVID-19 Pandemic’. This listing indicated that total value of contributions as at 30th September, 2020 was $11,114,866.02. Attached at Appendix II is an extract of this listing which highlights business sectors and description of the nature of the contributions.

Ministry of Energy and Energy Industries
3.86 The Ministry’s response to the Circular, disclosed, as at 30th September, 2020, COVID-19 expenditure totalled $3,894,685.26. Audit verification indicated that total expenditure was $3,699,405.26, a difference of $195,280.00. This difference represented monies paid in the financial year 2020/2021. Ministry of

Rural Development and Local Government
3.87 For the period March 2020 to September 2020, the Ministry of Rural Development and Local Government reported on 5th January 2021, expenditure of $40,662.28 on COVID-19 responses throughout its various divisions and state entities. The ministry’s expenditure does not include transfers to regional corporations.

Ministry of Works and Transport
3.88 For the period March 2020 to September 2020, the Ministry of Works reported on 5th January 2021, expenditure of $14,145,196.30 on COVID-19 responses throughout its various divisions and state entities. Including in the figure $14,145,196.30 is an amount of
$13,399,231.77 which was transferred to State Enterprises. This represents 95% of the total expenditure. The Ministry’s COVID-19 expenditure amounted to $745,963.54 or 5% of the total expenditure.

3.89 Cabinet Minute dated May 02, 2020 approved funding to meet expenditure in respect of the payment of a fuel relief grant to registered Maxi Taxi owners. The approved sum was recommended and approved by Parliament in the 2020 Mid-Year Review exercise.

3.90 The total expenditure of $14,145,196.30 did not include amounts paid to registered Maxi/Taxi owners under 04/007/12 – Fuel Relief Grant to Maxi/Taxi Owners in the amount of $3,851,750.00.

**Ministry of Social Development and Family Services**

3.91 Contract agreements totalling $243,512.50 were not produced for two (2) service providers.

**INFORMATION SYSTEMS**

**INFORMATION SYSTEMS USED FOR PROCESSING OF COVID - 19 GRANTS**

3.92 An audit of the information systems used for the processing of the grants relating to COVID-19 was conducted. The aim was to obtain assurance on whether confidentiality, integrity and availability of data and systems were achieved.

3.93 The following international IT standards were used as system evaluation criteria in the conduct of the audit:

• ISO/IEC 27002 – ‘Information Technology - Security Techniques Code of Practice for Information Security Controls.’ This Standard provides best practice recommendations and guidance for organizations selecting and implementing information security controls within the process of initiating, implementing and maintaining an Information Security Management System (ISMS)

3.94 The audit covered the systems used for the processing of grants at the following entities:

• Ministry of Finance: The Salary Relief Grant of up to $1,500.00 for up to three months, available to workers who lost their jobs or salary as a result of COVID-19. These persons should be within the National Insurance Scheme (NIS).

• Ministry of Social Development and Family Services: The Income Support and Food Support and for retrenched/terminated/or persons who experienced reduced income for a period not exceeding three (3) months.

• Ministry of Social Development and Family Services: Rental Fee Support for persons experiencing reduced income. Grant of $2,500 per month for 3 months initially and up to 6 months. Beyond 6 months to be reduced to $1,500.00 and then $1,000.00. Rental grant was not to exceed 12 months.

• Ministry of Community Development, Culture and the Arts (now Ministry of Sport and Community Development): The Cultural Grant which is a one-off Emergency Relief Grant in the sum of $5,000.00 to artistes and creatives, who have lost income due to cancelled exhibitions, classes, conferences, workshops and other cultural related events, as a result of the measures undertaken for COVID-19.
Ministry of Labour and Small Enterprise Development – NEDCO: The Entrepreneurial Relief Grant for Micro and Small Enterprises that were negatively impacted by the COVID-19 pandemic.

Ministry of Social Development and Family Services (MSDFS)

Income Support and Food Support Grants

3.95 The number of applications for the Food Support grant was 49,433 totalling $75,632,490.00 and the Income Support grant was 47,685, totalling $145,467,750.00. A grand total of $221,100,240.00 for both grants. Payment methods used were as follows:

- Automated Clearing House - $109,748,610.00
- Debit Card - $51,353,880.00
- Cheque - $59,997,750.00

3.96 Analysis of data relating to the Income Support and Food Support Grants revealed the following:

i. Due to deficiencies in input controls, seventy-five (75) applicants were registered twice. This resulted in seventy-five (75) applicants receiving two payments each for the Food Support Grant and the Income Support Grant. As a consequence, double payments totalling $330,660.00 were made.

ii. There was one instance where an applicant received double payment for the income support grant only (person did not get the food support) in the amount of $3,000.00.

iii. The criterion for the payments of the Income and Food Support Grants, is that only one payment should be made per household. Evidence was not seen that proper checks were made to determine whether one (1) payment was made per household. In three hundred and twentyfive (325) instances for payments of Income Support Grant and three hundred and
eightyeight (388) instances for the Food Support Grant the same bank account number was used by more than one person. Payments to these applicants totalled $2,028,000.00 for the Income Support Grant and $1,213,290.00 for the Food Support Grant. Due to the lack of monitoring by the Ministry, it could not be determined whether these payments were made to bona fide applicants.

iv. Six (6) instances were noted where the method of payment was stated as Automatic Clearing House (ACH), however, the bank account numbers of the applicants were not entered in the database. Additionally, there was one applicant who received both grants but there was no name under the name column. This incomplete information indicates a lack of verification of input. Due to incompleteness of the database, there was difficulty in determining whether the monies were actually deposited into the applicants’ bank accounts.

v. There were six (6) Income Support Grant records and twenty (20) food support records where one National ID card number was used by more than one person. This was verified by the Election and Boundaries Commission (EBC). Twenty-six (26) payments totalled $48,600.00 for both grants. Each person has a unique National ID card number and the database is supposed to indicate upon input if the ID card number was already in the system.

Ministry of Finance

Salary Relief Grant (SRG)

3.97 Cabinet agreed on 9th April, 2020, to a Salary Relief Grant (SRG) to provide relief for citizens or permanent residents within the NIS, who were involuntarily terminated, suspended without pay or who suffered loss of income as a result of the COVID-19 pandemic, in the form of a grant of $1,500.00 per month for a period of up to three (3) months.
This grant was administered by the National Insurance Board of Trinidad and Tobago (NIBTT) over a period of three (3) months at an estimated cost of $4,485,635.00 for which the funding was provided by the Ministry of Finance to the NIBTT on a reimbursable basis.

Cabinet on 27th August, 2020, approved the extension of the SRG Project administered by NIBTT for an additional month to September 30, 2020. This was to facilitate applications where there were queries and outstanding payment.

Data Analysis

Our audit procedure included an analysis of data relating to the Salary Relief Grant which revealed the following:

i. Eighteen (18) instances were seen where the Employers’ National Insurance Registration number was listed as ‘0’ or ‘00000’. Evidence was not seen that the Ministry verified whether these employers were registered with NIBTT.

ii. As part of the audit procedure, the SRG database was joined with the Income Support Grant database. An analysis of the joined databases revealed that two thousand, six hundred and seventy-two (2,672) persons received both grants which amounted to $8,115,000.00 as at 30th September 2020.

Ministry of Community Development, Culture and the Arts (now the Ministry of Sport and Community Development)

Cultural Relief Grant

Cabinet agreed on 2nd July, 2020 to the provision of a one-off Emergency Relief Grant in the sum of $5,000.00 to Artistes and Creatives. To qualify applicants must:
• have lost income due to cancelled exhibitions, classes, conferences, workshops and other cultural related events. These cancellations must have been due to measures undertaken by the Government of the Republic of Trinidad and Tobago to mitigate the spread of COVID19;
• be citizens of Trinidad and Tobago; and
• have not received any other COVID-19 relief grants.

Data Analysis

3.102 Limited analysis of the data submitted by the Ministry of Sport and Community Development revealed the following:

i. All the fields were populated with the correct type of data. Total number of artistes and creatives paid was 823 in the sum of $4,125,000.00.

ii. All applicants were paid $5,000.00 with the exception of two persons who were paid two payments each of $5,000.00. An overpayment of $10,000.00.

iii. Analysis of the Income and Support Grant (paid by the Ministry of Social Development and Family Services) database revealed the possibility that forty-four (44) persons who were in receipt of the Cultural Grant were also paid Income and Food Support Grants by the Ministry of Social Development and Family Services. Audit requested the National ID numbers of these persons from the Ministry of Sport and Community Development to verify if they were indeed the same persons. The information was not provided by the ministry. This could result in an overpayment of $220,000.00 if the names appear on both databases.

3.103 Detailed analysis was not possible since the following pertinent information was not provided: • Proof of membership in an artiste association;
• Evidence of sustained cultural activity from 2018 to 2020;
• Information on the cancellation of bookings/events due to COVID-19, and
• Evidence of citizenship, e.g. National ID card, NIS number etc.

Ministry of Labour and Small Enterprise Development - The National Entrepreneurship Development Company Limited (NEDCO)

Entrepreneurial Relief Grant

3.104 A full interrogation of the data could not be completed as all the information requested on the application form did not form part of the database that was provided to Audit.

Remote Working

3.105 Due to the COVID-19 pandemic, remote working was introduced at Ministries and Departments in March 2020. There are certain risks associated with this facility. These include:

i. Use of personal devices by employees could lead to the ministries’ confidential information being compromised.
ii. The network used by an employee may be unsecured.
iii. Lack of awareness about information security, namely cybersecurity can lead to persons falling prey to phishing attacks, for example, clicking on a malicious link Ministries and Departments need to ensure compliance with the Data Protection Act.

Business Continuity Management
3.106 Most of the Ministries/Departments audited did not have updated Business Continuity and Disaster Recovery Plans. This was evident when the pandemic occurred and Ministries and Departments were not fully prepared to deal with a disaster of this nature.

CONCLUSION
3.107 It appears that no proper monitoring and oversight was in place for the Ministries and Departments tasked with the administering of the COVID-19 initiatives. Roles and responsibilities were not clearly defined. Lack of collaboration with other relevant Departments and deficiencies in the internal controls led to the funds allocated for COVID-19 initiatives not being used efficiently and effectively.

3.108 There is need for a business continuity plan to be developed in the event another national emergency occurs. This plan should be properly tested to ensure robustness, awareness, responsiveness and agility. Ownership of the Plan should be clearly assigned and the plan communicated to relevant stakeholders.

EXPENDITURE AT REGIONAL HEALTH AUTHORITIES

AUDIT OF COVID-19 EXPENDITURE AT MUNICIPAL CORPORATIONS, REGIONAL HEALTH AUTHORITIES AND STATUTORY BODIES

BACKGROUND
6.1 The World Health Organization declared the COVID-19 virus a pandemic in March 2020. The Government of the Republic of Trinidad and Tobago declared COVID-19 an infectious disease and put several measures in place to control the spread. These
measures included travel restrictions, stay at home orders for non-essential workers, closing of schools and some businesses, restriction on operating hours for certain businesses and prevention of large gatherings.

6.2 The above restrictions brought some inevitable social impact on the lives of citizens and the State sought to cushion this impact by rolling out several social assistance programmes. Apart from the social welfare programmes administered by central government, there was also humanitarian aid from the regional corporations and statutory bodies.

AUDIT OBJECTIVES

6.3 To obtain some assurance that all legislation, regulations and directives were followed by the entities in responding to the economic impact that the COVID-19 pandemic had on the lives of citizens.

6.4 To assess the internal control systems that were in place in order to obtain some assurance that social assistance programmes and other humanitarian aid reached the intended persons affected by the COVID-19 pandemic.

AUDIT RATIONALE

6.5 The parent body of Supreme Audit Institutions (SAI) (national audit offices), the International Organisation of Supreme Audit Institutions published guidance notes to explore the implications of the unfolding COVID-19 pandemic from the perspective of the strategic management of SAIs. It was stated, among other strategies that as the independent body tasked with watching over public resources, SAIs should conduct audit work in regard to COVID-19.
AUDIT SCOPE

6.6 Audit of funding for the government’s initiatives and the resulting expenditure for the year ended 30th September, 2020 in light of COVID-19.

Public Sector Investment Programme 2021 Achievements\(^{10}\)

MINISTRY OF HEALTH

During the financial year, the Ministry of Health received approval from the IDB, through an amendatory contract, to reallocate funds totalling USD $14.8 million to support the national response to COVID-19. These funds were utilised to address the following priority activities:

- procurement of COVID-19 vaccines through the COVAX facility;
- procurement of medical equipment, including testing kits and supplies for twenty sites across the Ministry, North Central Regional Health Authority (NCRHA) and North West Regional Health Authority (NWRHA);
- recruitment of three hundred and seventy-three (373) healthcare providers to support the COVID-19 response;
- training of healthcare personnel in COVID-19 treatment facilities; and
- development and implementation of COVID-19 behaviour change communication (BCC) campaigns, phases one (1) and two (2). The phase three (3) BCC campaign was also initiated to support the vaccine programme.

Special Feature: Trinidad and Tobago’s Social Sector Response to the Impact of COVID-19 Pandemic

The Effects of the Pandemic in Trinidad and Tobago

Since the arrival of the first case of COVID-19 on March 12, 2020, Trinidad and Tobago has experienced various epidemiological fluctuations with the steepest spike in cases occurring in May 2021. Like countries worldwide, the GORTT implemented various public health regulations designed to curb the spread of the virus and preserve lives. The inherent cost of these restrictions exacerbated the impact of COVID-19 on an already fragile local economy. According to 2021 data released by the Central Bank of Trinidad and Tobago, there was a reduction in economic activity in fiscal 2020 that has continued in fiscal 2021. Many of the public health regulations established at the onset of the pandemic continued or were re-established in fiscal 2021; with a state of emergency eventually being declared on May 16, 2021.

The prevailing conditions resulted in the GORTT taking definite steps to preserve the lives and livelihoods of citizens. Strong international relationships allowed the Government to enter into loan agreements to help mitigate the effects of the pandemic, these included:

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1. CAF Development Bank of Latin America – this loan provided the financial support required for the continuation of the government’s economic program as well as provided the financial boost needed to improve the capacity of the health system to combat the pandemic.

2. Inter-American Development Bank – this loan agreement allowed the government to continue to fund its social support programs for vulnerable members of society.

With the introduction of vaccines in the latter part of 2020, the GORTT was now tasked with procuring and administering enough vaccines to attain, for the minimum, herd immunity. Notwithstanding the inequitable distribution of vaccines among developing countries, Trinidad and Tobago entered into multiple agreements for the procurement of vaccines resulting in the availability of four WHO approved vaccines - Sinopharm, Pfizer, Oxford/AstraZeneca and Johnson and Johnson. On February 17, 2021, the Ministry of Health commenced its vaccination drive and as at September 24, 2021, over 1 million vaccine doses have been administered with over 473,000 individuals completing their vaccination regimen. Beyond the economic and health impacts it has had on Trinidad and Tobago, COVID-19 has altered numerous aspects of society such as:

1. Increase in school dropouts – since the closure of all schools and teaching institutions across Trinidad and Tobago, online and distant learning has been the predominant option for students. Data released from the Ministry of Education has indicated that nearly 2,000 students have dropped out of the school system since the pandemic began.

2. Increase in gender-based violence- A comparative analysis of gender-based violence from 2019 to 2021 has illustrated a marked uptick in cases from 2020 onward.
3. Reduction in serious crime - There was a 30 percent reduction in serious crimes in 2020 when compared to 2019. The Trinidad and Tobago Police Service has noted that this is the highest percent reduction in crime from one year to another in over 30 years.

4. Digitization of services in the private and public sector - adapting to the “new normal” resulted in both the private and public sector increasing the number of online services available to citizens.

5. Increase in unemployment - during the period January 2020 to October 2020, the Ministry of Labour received 2,262 retrenchment notices but noted that due to underreporting by the informal sector the unemployment rate may be higher.

Furthermore, during fiscal 2021 the GORTT in collaboration with United Nations entity for gender equality and the empowerment of women (UNWOMEN) undertook a Gender Impact Assessment (GIA) of the COVID-19 pandemic in Trinidad and Tobago. This assessment was conducted during the period December 2020 to May 2021 and sought to determine the differential effects and impacts of the COVID-19 pandemic as experienced by men and women; and how did women and men cope with the challenges presented by the pandemic. The OPM successfully executed this undertaking with strategic assistance from other government agencies and the civil society.

The GIA concluded that everyone in Trinidad and Tobago has been affected by COVID-19. However, the degree to which individuals have been affected depended on the nature of their vulnerability. The differential impact between women and men was visible through loss of income, the burden of care, Gender-based Violence (GBV) and the skills and assets which each group brought into the experience. The subsequent report on the assessment advanced the following conclusions:

- COVID-19 tends to widen the inequality gap. This gap has been felt deeply by poor women who head households and their children - suggesting that without effective mitigation, a perpetuating cycle of structural poverty, inequality, stigma and
discrimination and its attendant ills, particularly violent crime – and increasing vulnerability, will prevail. The poor elderly female pensioner has borne a heavy burden of care and share during this pandemic, displaying amazing resilience.

- Households that existed within communities that exhibited robust social capital fared better than households within communities that exhibited frail social capital. The capacity to identify as a cultural unit with shared values that bind increases the strength of social capital.

- Where household cohesiveness appeared durable, individuals whether from the LGBTQI+, PLWD, PLWHIV communities, proved more resilient than where household cohesiveness was fragile.

- Members of the Migrant Community, despite being very vulnerable and exposed to severe challenges, displayed much resilience as is the norm with migrant communities worldwide. Members benefited from their robust social capital and that which existed within members of communities in Trinidad and Tobago.

The “Whole of Government” response to the COVID-19 Pandemic in Trinidad and Tobago

From the onset of the pandemic, the GORTT has adopted a “Whole of Government” approach to effectively manage and mitigate the ensuing effects of this virus. Various Ministries have subsequently implemented strategic initiatives to this end, these include:

1. **Ministry of Education – ‘No Child Left Behind’**
   The Ministry of Education (MOE) has collaborated with various stakeholders through its “No Child Left Behind” Project to address the impact of the COVID-19 pandemic on the education system and deliver quality education to the nation’s children through various modalities. One such area of collaboration was the Ministry’s ‘Adopt-A-School’ initiative which was previously highlighted under Theme I – Goal 5.

2. **Ministry of Health – ‘Vaccinate to Operate’**
Commencing in June 2021, the Ministry of Health collaborated with various private sector entities for the roll-out of mass vaccinations as part of its ‘vaccinate to operate’ campaign. In this decentralized initiative, the ministry allocated specified quotas of vaccines to various sectors of the economy, such as the Supermarket Association, Manufacturer’s Association and the Contractor’s Association amongst others to reach a wider cross-section of citizens. This method along with the procurement of substantial quantities of vaccines has allowed for the introduction of mass vaccination sites thereby allowing the GORTT to exceed its original vaccine target goals. Additionally, the Ministry of Health from the onset of the pandemic established a comprehensive communication strategy whereby the citizens were provided with daily updates as well as health guidelines and reminders.

3. **Ministry of Labour**

The Ministry of Labour continued its endeavour to protect and inform employees during these unprecedented times. In addition to the policies and guidelines developed in fiscal 2020, the Ministry of Labour (MOL) launched an e-sensitisation campaign titled ‘Combat COVID-19, Toolkit Series for Employers/Employees’. Utilising its New Media Platforms, the Ministry published a 12-part info-graphic series that reflected and highlighted the procedures that should be implemented and adopted by employers and employees who are working from offices across Trinidad and Tobago, during this global pandemic.

4. **Ministry of the Attorney General and Legal Affairs**

Realising the need for COVID-19 specific regulations to combat the pandemic, the GORTT through the Office of the Attorney General and Ministry of Legal Affairs introduced new legislation as well as amended existing ones. This Ministry was instrumental in the development of the numerous Public Health Regulations utilised to enforce the Government’s COVID-19 pandemic restrictions.
5. Ministry of Rural Development and Local Government

The MRDLG partnered with Pan American Health Organisation/World Health Organisation (PAHO/WHO) for a COVID-19 risk reduction campaign. The campaign consisted of COVID-19 educational posters being disseminated throughout the fourteen (14) Municipal Corporations. This served as a reinforcement of the implemented COVID-19 protocols, which provided information on how to properly wear masks, the steps to washing of hands properly and overall information on the measures persons should take to stay safe during the pandemic. Posters were made available both in English and Spanish.

6. Ministry of Social Development and Family Services

The MSDFS, as the lead in the Government’s social protection framework, continued to collaborate with different Government Ministries, Civil Societies, Non-Governmental Organisations, and Faith-Based Organisations to provide the necessary support services to citizens in need. Emergency relief efforts received from other organisations involved the donation of vouchers and foodstuff, which facilitated the preparation of hampers for distribution to citizens in urgent need. Additionally, the NFSD embarked on a campaign to provide much-needed psychosocial support to citizens. The NFSD also utilized various media sources to inform citizens on tips to cope with this pandemic.
COVID-19 Relief Initiatives – Financial Year 2021

The initial COVID-19 wave in Trinidad and Tobago resulted in the Government implementing ‘stay at home’ measures from March 30, 2020. After this, various safety net measures were implemented to cushion the socio-economic impacts due to these restrictions. To date, an estimated total of 271,637 individuals have benefited from the support measures. See Table below.

COVID-19 Support – Phase 1
The initial COVID-19 wave in Trinidad and Tobago resulted in the Government implementing ‘stay at home’ measures from March 30, 2020. After this, various safety net measures were implemented to cushion the socio-economic impacts due to these restrictions. To date, an estimated total of 271,637 individuals have benefited from the support measures. The table below provides a comprehensive breakdown of support initiatives and associated beneficiaries.

<table>
<thead>
<tr>
<th>Ministry</th>
<th>COVID-19 Intervention</th>
<th>Description</th>
<th>Beneficiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Social Development and Family Services</td>
<td>Food Support</td>
<td>Additional support to existing beneficiaries of food support.</td>
<td>25,101</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Food and Income Support – Retrenched/Terminated/Income Reduced</td>
<td>54,724</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>The provision of Food Support to households</td>
<td>that receive meals from the School Feeding Programme but who are not current beneficiaries of food support.</td>
<td>20,497</td>
</tr>
<tr>
<td>Income Support</td>
<td>Support to current beneficiaries of the Public Assistance Grant</td>
<td>17,824</td>
</tr>
<tr>
<td></td>
<td>Support to current beneficiaries of the Disability Assistance Grant</td>
<td>24,627</td>
</tr>
<tr>
<td>Senior Citizens Pension (outstanding)</td>
<td>Food support to persons who applied for Senior Citizens Pension but their applications were pending.</td>
<td>2,818</td>
</tr>
<tr>
<td>Disability Assistance Grant (outstanding)</td>
<td>Food Support to persons who applied for Disability Assistance Grant but their matters were pending.</td>
<td>488</td>
</tr>
<tr>
<td>Hampers</td>
<td>Emergency Hampers were provided to families in urgent need during the stay-at-home period.</td>
<td>1,400</td>
</tr>
<tr>
<td>Food Vouchers</td>
<td>Food Vouchers/Market Boxes provided to families, in collaboration with the Ministry of Agriculture during the stay-at-home period</td>
<td>24,999</td>
</tr>
</tbody>
</table>
and continuing. This included a basket of fresh produce, inclusive of two chickens, and a grocery voucher. This initiative aims to provide support to 30,000 families.

<table>
<thead>
<tr>
<th>Ministry of Community Development, Culture and the Arts</th>
<th>Rental Assistance</th>
<th>Rental Assistance to a family where a member was retrenched/terminated/income reduced.</th>
<th>4,322</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Youth Development and National Service – NEDCO</td>
<td>One-Off Emergency Relief Grant</td>
<td>A one-off Emergency Relief Grant in the sum of $5,000.00 to artists and creatives, who have lost income due to cancelled exhibitions, classes, conferences, workshops and other cultural-related events.</td>
<td>1,055</td>
</tr>
<tr>
<td>Ministry of Finance – National Insurance Board</td>
<td>Entrepreneurship Relief Grant</td>
<td>A Grant Facility to assist micro and small enterprises earning less than one million dollars ($1,000,000.00), to recover from the effects of COVID-19.</td>
<td>416</td>
</tr>
<tr>
<td>Ministry of Finance – National Insurance Board</td>
<td>Salary Relief Grants</td>
<td>A grant available to persons who contributed to NIS and experienced retrenchment/termination/income reduced.</td>
<td>91,393</td>
</tr>
</tbody>
</table>
Ministry of Works and Transport

Maxi-Taxi Owners Fuel Relief Grant (Diesel Grant)

The Maxi-Taxi Owners Fuel Relief Grant was provided to mitigate the economic impacts faced by Taxi Owners. This was due to the measures implemented by the Government for maxi-taxi drivers to operate at half capacity when plying their trade on the nation’s roads. The Ministry of Works and Transport in collaboration with the Ministry of Finance issued a one-time payment valued at $2,000.00 as a Relief Grant to qualified, registered owners of operational H taxis only.

1,973

Phase II

A substantial spike in coronavirus cases during May 2021 resulted in tightening and reintroduction of lockdown measures by the GoRTT. Consequently, the GoRTT extended additional social support to individuals negatively affected by the imposition of new lockdown measures. On May 10, 2021, the Ministry of Finance listed the social support measures that extended to citizens during this second lockdown period which are outlined in the Table below.
<table>
<thead>
<tr>
<th>Ministry</th>
<th>COVID-19 Intervention</th>
<th>Description</th>
<th>Budgetary Allocation ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Finance – National Insurance Board</td>
<td>SME Stimulus Loan Facility</td>
<td>The SME Stimulus Loan Facility is a government-sponsored loan programme to help micro, small and medium-sized businesses impacted by the pandemic. Loans will be facilitated via participating Commercial Banks.</td>
<td>230 million</td>
</tr>
<tr>
<td>Credit Union COVID-19 Emergency Loan</td>
<td></td>
<td>The Credit Union COVID-19 Emergency Loan is government-financed and is intended to provide funds to members to mitigate any losses incurred because of the pandemic.</td>
<td>100 million</td>
</tr>
<tr>
<td>Salary Relief Grants</td>
<td></td>
<td>A grant available to persons who contributed to NIS and experienced retrenchment/termination/income reduced.</td>
<td>30 million</td>
</tr>
<tr>
<td>Ministry of Social Development and Family Services</td>
<td>Income Support Grants</td>
<td>This initiative involved the provision of 50 food cards for each member of Parliament for distribution to their most vulnerable constituents.</td>
<td>20 million</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Food Card</td>
<td>Collaboration with Faith-Based Organisations (FBO)</td>
<td>The government collaborated with FBOs to provide much food support to vulnerable members of society.</td>
<td>10 million</td>
</tr>
<tr>
<td>Ministry of Youth Development and National Service – NEDCO</td>
<td>Entrepreneurship Relief Grant</td>
<td>A Grant Facility to assist micro and small enterprises earning less than one million dollars ($1,000,000.00), to recover from the effects of the COVID-19 pandemic.</td>
<td>20 million</td>
</tr>
<tr>
<td>Ministry of Agriculture, Land and Fisheries – NAMDEVCO</td>
<td>Food Baskets</td>
<td>The provision of food boxes to vulnerable families. In this initiative, NAMDEVO provided 25,000 families in</td>
<td>30 million</td>
</tr>
</tbody>
</table>
In both Phases of the COVID-19 support initiative, the Government partnered with Faith-based Organisations to support the distribution of food hampers and food vouchers to those in need within the communities of these organisations. In COVID-19 Phase I, TT$30 million was distributed to 134 major religious organisations whilst TT$10 million was provided in COVID Phase II. Approximately 81,000 hampers were distributed through 2002 religious sites located in communities throughout Trinidad and Tobago. This impacted over 75,000 individuals and families during the period May to October 2020 and February to May 2021.
2020/2021 Budget Variations Relevant to COVID-19

VARIATIONS
The Standing Finance Committee noted that it was necessary to have a Variation of the Appropriation of resources for fiscal 2021 totalling One Hundred and Seven Million, Three Hundred and Ten Thousand Dollars ($107,310,000) to fund urgent and critical expenditure associated with the provision of Covid-19 relief to September 30, 2021 for the Heads of Expenditure.

Variation of Heads of Expenditure for fiscal year 2021

<table>
<thead>
<tr>
<th>Head of Expenditure</th>
<th>Increase $</th>
<th>Decrease $</th>
</tr>
</thead>
<tbody>
<tr>
<td>13 Office of the Prime Minister</td>
<td>10,000,000.00</td>
<td></td>
</tr>
<tr>
<td>18 Ministry of Finance</td>
<td></td>
<td>107,310,000.00</td>
</tr>
<tr>
<td>77 Ministry of Agriculture, Land and Fisheries</td>
<td>57,310,000.00</td>
<td></td>
</tr>
<tr>
<td>78 Ministry of Social Development and Family Services</td>
<td>40,000,000.00</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ESTIMATES</strong></td>
<td><strong>107,310,000.00</strong></td>
<td><strong>107,310,000.00</strong></td>
</tr>
</tbody>
</table>

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Explanations for the proposed increases under these Heads of Expenditure were as follows:

**Head 13 – Office of the Prime Minister - $10,000,000**

04/005/01 – Ecclesiastical Bodies - $10,000,000

To enable religious organizations and bodies to undertake food distribution to the vulnerable persons and households adversely affected by the Covid-19 Pandemic;

**Head 77 – Ministry of Agriculture, Land and Fisheries - $57,310,000**

04/007/07 – Emergency Food Support Measure – Covid-19 - $57,310,000

To enable the distribution of 20,000 “market boxes” per month with effect from May 2021 to September 2021. These are to be distributed to the vulnerable persons and households adversely affected by the Covid-19 Pandemic; and

**Head 78 – Ministry of Social Development and Family Services - $40,000,000**

04/007/03 – Social Assistance - $40,000,000

To enable the provision of an income support grant to persons who have experienced reduction or loss of earnings on or after May 1st, 2021, as a result of the Covid-19 restrictions implemented by the State.

The funds for the Variation of the Appropriation Act, 2021 were met from sums already appropriated to Head 18 – Ministry of Finance within the Appropriation Act, 2021 as follows:
04/007/21 – Covid-19 Support - $50,000,000
Funds which were provided in fiscal 2021 to facilitate the implementation of various Covid-19 relief measures are available for transfer to the relevant Ministries with responsibility for implementing certain Covid-19 relief measures, thereby enabling greater efficiency and accountability in the management of the initiatives; and

04/009/42 – Fiscal Incentive Programme for Farmers - $57,310,000
Funds which were appropriated in fiscal 2021 to provide incentives to farmers through the Ministry of Finance is now being transferred to the Ministry of Agriculture, Land and Fisheries to assist with Covid-19 relief measures.

SUPPLEMENTATIONS
During fiscal 2020/2021, it was necessary to have a Supplementation of Appropriation of resources to fund urgent and critical Recurrent and Capital Expenditure in areas where insufficient or no allocation was provided. The source of these additional funds was the Consolidated Fund.

Supplementations were granted to the following Heads of Expenditure:

Head 15 – Tobago House of Assembly
Recurrent Expenditure
06/001/06 – Tobago House of Assembly
These funds are required to enable the acquisition of Personal Protective Equipment (PPE), medical equipment, cleaning supplies, as well as to meet the cost of rental of accommodation including the refurbishment and outfitting of same to provide quarantine services, in response to the Covid-19 pandemic - $10,000,000.

Public Sector Investment Programme (P.S.I.P)
09/003/11/G/019 – Enterprise Assistance Grant Programme - $5,000,000
The sum is required to provide relief through loans and grants to entrepreneurs who were negatively affected by the impact of the Covid-19 Pandemic.

Head 28 – Ministry of Health
Recurrent Expenditure
02/004/39 – Drugs and Other Related Materials and Supplies
The funds are required to:

i) enable the acquisition of Covid-19 vaccines under the COVAX Facility in accordance with the agreement between the Government of the Republic of Trinidad and Tobago (GORTT) and The Gavi Alliance for the COVAX Facility - $34,000,000;

ii) facilitate payment to PAHO to enable the acquisition of pharmaceutical supplies such as Influenza vaccines, ABBOT Rapid Testing for Covid-19, Anti-viral Drugs for AIDS Patients and other medical supplies - $22,953,850.
04/009/01 – Regional Health Authority
The funds are required to facilitate the operationalization of six (6) mass vaccination sites for a period of approximately six (6) months to enable the roll-out of Phase III of the Covid-19 vaccination programme. The budget includes the expenditure associated with the hiring of medical and clerical staff and the purchase of laptops - $5,629,506.

04/009/02 – North West Regional Health Authority - $16,767,927
04/009/03 – Eastern Regional Health Authority - $14,000,000
04/009/04 – North Central Regional Health Authority - $34,602,235
04/009/05 – South West Regional Health Authority - $13,129,838
The respective amounts are required to facilitate the payment of salaries and related allowances to enable the four (4) Regional Health Authorities to augment the personnel assigned to various Health Facilities within the parallel health care system.
# COVID-19 Response – Regional and Global Comparisons

## REGIONAL COMPARISONS

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>POPULATION (MILLIONS)</th>
<th>CASES</th>
<th>CASES PER 100,000 POPULATION</th>
<th>DEATHS</th>
<th>DEATHS PER 100,000 POPULATION</th>
<th>NUMBER OF VACCINES DOSE ADMINISTERED (MILLIONS)</th>
<th>VACCINE DOSES PER 100,000 POPULATION</th>
<th>GDP ($ US BILLION)</th>
<th>SPENDING (% GDP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trinidad and Tobago</td>
<td>1.39</td>
<td>45,860</td>
<td>3,300</td>
<td>1,516</td>
<td>109</td>
<td>1.10</td>
<td>79</td>
<td>21.5</td>
<td>3.5</td>
</tr>
<tr>
<td>Bahamas</td>
<td>0.39</td>
<td>21,312</td>
<td>5,465</td>
<td>557</td>
<td>143</td>
<td>0.21</td>
<td>52</td>
<td>11.3</td>
<td>2.5</td>
</tr>
<tr>
<td>Belize</td>
<td>0.40</td>
<td>21,003</td>
<td>5,250</td>
<td>418</td>
<td>105</td>
<td>0.32</td>
<td>79</td>
<td>1.8</td>
<td>1.0</td>
</tr>
<tr>
<td>Jamaica</td>
<td>2.96</td>
<td>84,914</td>
<td>2,869</td>
<td>1,922</td>
<td>65</td>
<td>0.79</td>
<td>27</td>
<td>13.8</td>
<td>4.6</td>
</tr>
<tr>
<td>St Kitts &amp; Nevis</td>
<td>0.05</td>
<td>2,037</td>
<td>4,070</td>
<td>13</td>
<td>26</td>
<td>0.05</td>
<td>90</td>
<td>0.9</td>
<td>3.7</td>
</tr>
<tr>
<td>St Lucia</td>
<td>0.18</td>
<td>11,693</td>
<td>6,496</td>
<td>209</td>
<td>116</td>
<td>0.08</td>
<td>44</td>
<td>1.7</td>
<td>11.5</td>
</tr>
<tr>
<td>St Vincent &amp; the Grenadines</td>
<td>0.11</td>
<td>3,676</td>
<td>3,342</td>
<td>28</td>
<td>26</td>
<td>0.04</td>
<td>31</td>
<td>0.8</td>
<td>3.6</td>
</tr>
<tr>
<td>Suriname</td>
<td>0.59</td>
<td>26,916</td>
<td>4,562</td>
<td>692</td>
<td>117</td>
<td>0.41</td>
<td>69</td>
<td>3.8</td>
<td>4.4</td>
</tr>
<tr>
<td>AVERAGE</td>
<td>0.76</td>
<td>27,177</td>
<td>4,420</td>
<td>670</td>
<td>89</td>
<td>0.38</td>
<td>59</td>
<td>7.0</td>
<td>4.4</td>
</tr>
</tbody>
</table>
## GLOBAL COMPARISONS

### FINANCIAL YEAR 2021

**COVID-19 GOVERNMENT SPENDING IN COUNTRIES SIMILAR TO TRINIDAD AND TOBAGO**

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>POPULATION (MILLIONS)</th>
<th>CASES</th>
<th>CASES PER 100,000 POPULATION</th>
<th>DEATHS</th>
<th>DEATHS PER 100,000 POPULATION</th>
<th>NUMBER OF VACCINES DOSE ADMINISTERED (MILLIONS)</th>
<th>VACCINE DOSES PER 100,000 POPULATION</th>
<th>GDP ($ US BILLION)</th>
<th>SPENDING (% GDP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trinidad and Tobago</td>
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<td>45,860</td>
<td>3,300</td>
<td>1,516</td>
<td>109</td>
<td>1.10</td>
<td>79</td>
<td>21.5</td>
<td>3.5</td>
</tr>
<tr>
<td>Bahrain</td>
<td>1.64</td>
<td>275,279</td>
<td>16,786</td>
<td>1,389</td>
<td>85</td>
<td>2.62</td>
<td>150</td>
<td>38.5</td>
<td>6.0</td>
</tr>
<tr>
<td>Botswana</td>
<td>2.35</td>
<td>180,197</td>
<td>7,668</td>
<td>2,374</td>
<td>101</td>
<td>0.63</td>
<td>26</td>
<td>15.8</td>
<td>1.1</td>
</tr>
<tr>
<td>Cyprus</td>
<td>1.19</td>
<td>120,615</td>
<td>10,135</td>
<td>555</td>
<td>47</td>
<td>1.17</td>
<td>131</td>
<td>23.8</td>
<td>3.6</td>
</tr>
<tr>
<td>Equatorial Guinea</td>
<td>1.36</td>
<td>12,532</td>
<td>922</td>
<td>150</td>
<td>11</td>
<td>0.40</td>
<td>27</td>
<td>10.0</td>
<td>1.0</td>
</tr>
<tr>
<td>Gabon</td>
<td>2.17</td>
<td>31,058</td>
<td>1,431</td>
<td>194</td>
<td>9</td>
<td>0.18</td>
<td>8</td>
<td>15.6</td>
<td>2.0</td>
</tr>
<tr>
<td>Eswatini</td>
<td>1.15</td>
<td>46,097</td>
<td>4,009</td>
<td>1,274</td>
<td>111</td>
<td>0.25</td>
<td>21</td>
<td>21</td>
<td>4.0</td>
</tr>
<tr>
<td>Mauritius</td>
<td>1.27</td>
<td>16,083</td>
<td>1,267</td>
<td>100</td>
<td>9</td>
<td>1.66</td>
<td>130</td>
<td>10.9</td>
<td>3.5</td>
</tr>
<tr>
<td>Fiji</td>
<td>0.89</td>
<td>51,224</td>
<td>5,756</td>
<td>634</td>
<td>72</td>
<td>1.06</td>
<td>117</td>
<td>4.4</td>
<td>8.7</td>
</tr>
<tr>
<td>AVERAGE</td>
<td>1.49</td>
<td>86,550</td>
<td>5,697</td>
<td>910</td>
<td>62</td>
<td>1.01</td>
<td>77</td>
<td>16.1</td>
<td>3.5</td>
</tr>
</tbody>
</table>

---

14 Includes social, health and economy-related spending.
Sources of Information for Data in Tables:
COVID-19 in the 2022 Estimates of Recurrent Expenditure

**HEAD 18 – MINISTRY OF FINANCE**

<table>
<thead>
<tr>
<th>Sub-head/Item/Sub-item</th>
<th>Description</th>
<th>2020 Actual</th>
<th>2021 Revised Estimate</th>
<th>2022 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>04-007-18</td>
<td>Salary Relief Grant</td>
<td>$186,200,000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>04-007-19</td>
<td>Assistance to T&amp;T Students at Cave Hill and Mona Campuses Re COVID-19</td>
<td>$492,363.00</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>04-007-20</td>
<td>Humanitarian Assistance to TT Nationals Overseas Re COVID-19</td>
<td>$1,394,306.00</td>
<td>-</td>
<td>-</td>
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<tr>
<td>04-007-21</td>
<td>COVID-19 Support</td>
<td>-</td>
<td>$160,681,757.00</td>
<td>$200,000,000.00</td>
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<tr>
<td>04-009-43</td>
<td>Credit Union Facility Programme COVID-19</td>
<td>$381,362.00</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>04-009-44</td>
<td>Loan Guarantee Programme – SME COVID-19</td>
<td>$268,875,000.00</td>
<td>-</td>
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<tr>
<td>04-009-45</td>
<td>Grant Facility to Small &amp; Micro Business COVID-19</td>
<td>$10,000,000.00</td>
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<td>-</td>
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<tr>
<td>04-009-46</td>
<td>Health Emergency Programme Re COVID-19</td>
<td>-</td>
<td>-</td>
<td>$19,143,000.00</td>
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</table>

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### HEAD 19 – CHARGES ON ACCOUNT OF THE PUBLIC DEBT

<table>
<thead>
<tr>
<th>Sub-head / Item / Sub-item</th>
<th>Description</th>
<th>2020 Actual</th>
<th>2021 Revised Estimate</th>
<th>2022 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>07-002-05</td>
<td>US$50Mn CAF 12-year COVID-19 Sanitary Crisis</td>
<td>-</td>
<td>-</td>
<td>$9,808,200.00</td>
</tr>
<tr>
<td>(Interest – External Loans)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>07-012-09</td>
<td>US$50Mn CAF 12-year COVID-19 Sanitary Crisis</td>
<td>-</td>
<td>-</td>
<td>$16,050,000.00</td>
</tr>
<tr>
<td>(Principal Repayments – Foreign)</td>
<td></td>
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</table>

### HEAD 77 – MINISTRY OF AGRICULTURE, LAND AND FISHERIES

<table>
<thead>
<tr>
<th>Sub-head / Item / Sub-item</th>
<th>Description</th>
<th>2020 Actual</th>
<th>2021 Revised Estimate</th>
<th>2022 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>04-007-07</td>
<td>Emergency Food Support Measure - COVID-19</td>
<td>-</td>
<td>$62,310,000.00</td>
<td>-</td>
</tr>
</tbody>
</table>
VISION 2030: BUILDING GLOBALLY COMPETITIVE BUSINESS

From Disaster to Recovery: Securing Employment Through the Empowerment of Small and Medium Enterprises in Post COVID-19 Trinidad and Tobago

Building globally competitive businesses requires research and how best to support Micro and Small Enterprises (MSEs). In fiscal 2022, an allocation of $0.2 million will be provided to analyse research findings and develop supporting policies using an evidence-based approach to assess the effect of COVID-19 on employment levels, supply chain, inventory and sales/revenue of MSEs; to estimate the economic contribution of the MSE Sector to Trinidad and Tobago’s labour market; and to identify the major types of support most needed by MSEs post COVID-19.

VISION 2030: PUTTING PEOPLE FIRST - NURTURING OUR GREATEST ASSET

Government remains steadfast in its efforts towards delivering higher standards of healthcare in Trinidad and Tobago and improving the lives of citizens. The current COVID-19 pandemic has tested the capabilities of the existing healthcare system, placing an added burden on healthcare workers, health facilities and accessing critical services in the health sector. In response to this pandemic, the Roadmap to Recovery Committee recommended, as part of Pillar 3: Leaving No One Behind: making equity and empathy central continued protection of the lives of citizens against COVID-19 and the provision of readily available primary care via a universal health care system. This post-pandemic agenda aligns with Vision 2030 such that initiatives will focus on improving the efficiency,
sustainability and accessibility of health care services, including through the use of ICT and enhanced facilities, while tackling mental health, NCDs, COVID-19 and food safety issues. Embarking on these activities is intended to improve public health care services and build a resilient health sector to future pandemics in Trinidad and Tobago. Accordingly, in fiscal 2022, a total allocation of $552.6 million will be provided for the implementation of the Ministry of Health’s capital projects, which will focus on improving the quality and efficiency of public health services towards an effective and integrated system.
MINISTRY OF HEALTH
COVID-19 Research and Analysis will be conducted in 2022.

MINISTRY OF LABOUR
Securing Employment through Empowerment of Medium and Small Enterprises in Post COVID-19 in Trinidad and Tobago – Disaster Recovery: The Ministry proposes to conduct primary research to gather data to show how Medium and Small Enterprises (MSEs) can be supported in order to improve employment levels post COVID-19 and to highlight the impact of COVID-19 on the viability of MSEs in Trinidad and Tobago. This data will inform policies to empower MSEs to generate sustainable employment.

MINISTRY OF SOCIAL DEVELOPMENT AND FAMILY SERVICES
The Ministry of Social Development and Family Services (MSDFS) is the core social sector Ministry responsible for coordinating the implementation of Government’s initiatives for achieving social and human development objectives. This mandate has become more pertinent in light of the ongoing effects of the COVID-19 pandemic on livelihoods and standards of living in the country. In order to ensure that those most affected receive the necessary support, the Ministry focused efforts on reshaping its social service delivery system in keeping with the Government’s Roadmap to Recovery framework to ensure that, ‘no one is left behind’.

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The continued rollout of the National Social Mitigation Plan (2017-2022) which served as a blueprint in the provision of emergency relief to households and citizens during the pandemic in 2020, facilitated the emergence of an Inclusive Social Protection Framework. This Framework enabled the provision of a second phase of COVID-19 Income support grants in 2021 to persons affected by lockdown measures. The Ministry will continue its efforts to bolster its social protection framework through the following measures in the fiscal 2022.
## Recent Legislative Developments

<table>
<thead>
<tr>
<th>Act No.</th>
<th>Short Title</th>
<th>Details</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>12 of 2021</td>
<td>The Quarantine (Amendment) Act, 2021</td>
<td>Progression</td>
<td>Date of Assent: 17-Jul-2021</td>
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<tr>
<td>23 of 2020</td>
<td>The Public Health (Amendment) Act, 2020</td>
<td>Progression</td>
<td>Date of Assent: 29-Aug-2020</td>
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</table>
General Useful Information

LOCAL:
- Ministry of Health: https://experience.arcgis.com/experience/59226cadc2b441c7a939dca13f832112/

REGIONAL:
- Caribbean Public Health (CARPHA): https://carpha.org/What-We-Do/Public-Health/Novel-Coronavirus

GLOBAL:
- Public Health Europe: https://ec.europa.eu/health/home_en