

ONE HUNDRED AND SIXTH REPORT

OF THE

SALARIES REVIEW COMMISSION

OF THE

REPUBLIC OF TRINIDAD AND TOBAGO

March 22nd, 2017

ONE HUNDRED AND SIXTH REPORT OF THE SALARIES REVIEW COMMISSION

Determination of the salary and other conditions of service for the offices of Commissioner of Valuations and Assistant Commissioner of Valuations, Ministry of Finance

By letter dated October 29, 2014, His Excellency the President conveyed his approval for the Salaries Review Commission (SRC) to determine the salary and other conditions of service for the offices of Commissioner of Valuations (COV) and Assistant Commissioner of Valuations (ACOV) in the Ministry of Finance. These offices were placed within the purview of the SRC by virtue of Legal Notice No. 259 dated August 12, 2014.

2. The Valuation Division was established by the Valuation of Land Act, Chap. 58:03 (the Act) of the Laws of Trinidad and Tobago to make provision for the valuation of land for taxation, rating and other purposes and for matters connected therewith and incidental thereto. Under the Act, the functions of the Division include, but are not limited to:

- a) preparing Valuation Rolls;
- b) making valuations of the site value and improved value or the capital value and annual rental value of every parcel of land in Trinidad and Tobago or any part thereof;
- c) conducting valuation for taxation and rating under the Land and Building Taxes Act, Chap. 76:04 and the Municipal Corporations Act, Chap. 25:06;
- d) giving notices of valuation to persons in possession of land and receiving objections against such valuation;
- e) providing certified copies or extracts from Valuation Rolls to be used as prima facie evidence of the facts contained therein; and
- f) issuing public notices to obtain information pertaining to land ownership.

Role and Functions of the offices of COV and ACOV

3. Section 3 of the Act provides for the appointment of a COV who heads the Valuation Division and who is the most senior public officer in the Division. As such, the incumbent provides the Government with valuation and land economy advice and technical expertise geared towards the formulation and execution of policy in respect of management of the country's land resources, land taxation and the State's real estate holdings. The ACOV provides support to the COV in planning, organizing and directing the activities of the Division.

Qualifications, Training and Experience

4. With regards to the educational qualifications and experience necessary for the offices, both the COV and ACOV are required to be in possession of a Bachelor of Science Degree in Estate Management or Property Valuation and Management and both must also possess certification as Members of the Royal Institution of Chartered Surveyors. We were advised that while the COV is required to have at least eight (8) years' experience in valuing real estate, four (4) of which must be in an administrative capacity, the ACOV, at a minimum, must have five (5) years' experience in valuing real estate, inclusive of two (2) years' administrative experience.

5. In our deliberations on an appropriate compensation package for the office of COV, we took into account that certain offices in the Top Managers in the Public Service Grouping of offices, like the COV, carry out distinct yet equally important functions that are unique in the Public Service and have national impact. As is customary, we examined the duties and responsibilities of the offices of COV and ACOV in relation to the hierarchy of offices in this Group. Specifically, we compared the scope of the jobs and the duties and responsibilities of the offices with those of Comptroller, Customs and Excise (C&E), the Chief Immigration Officer (CIO) and Deputy Permanent Secretary (DPS). We note that the holders of the offices of Comptroller, C&E, CIO and COV execute their duties and responsibilities with a substantial degree of discretion and independent judgment and the job holders must possess specialized qualifications and knowledge essential for the effective performance of their roles. Nonetheless, we observed that under their respective enabling statutes, the Comptroller, C&E and CIO are vested with powers of entry, search, seizure and arrest and by extension, are required to be available on a twenty-four hour basis. There are no such provisions nor requirements for the COV.

6. When compared to the office of Deputy Permanent Secretary (DPS), we took into consideration that the scope of the duties and responsibilities of a DPS spans the operations of an entire Ministry. The incumbent in this office provides managerial support to the Permanent Secretary, who is at the apex of the Public Service organizational structure, in terms of planning, organizing and directing the work of the Ministry, necessary for its effective functioning and supervision of its Departments, Divisions, finances and human resources. On the other hand, the span of control of the COV is limited to the Valuation Division.

7. With regard to the office of ACOV, we are of the view that this office could be aligned to that of Assistant Commissioner of Inland Revenue in terms of their supporting roles, reporting relationships and involvement in the development of departmental policy, preparation of strategic plans and budgetary proposals.

8. The above notwithstanding, we also bore in mind that the primary objective of the ongoing Job Evaluation Exercise and Compensation Survey for all offices within our purview, is the development and implementation of compensation structures that will ensure equity and address any anomalies that may exist in the current remuneration framework and be relevant to the present and future needs of the remit group. In this regard, we were informed that the offices of COV and ACOV will be included in this Exercise. We anticipate that the results of this Exercise will provide a more rational, transparent and defensible evaluation of all jobs and reflect the

relative worth of all of the offices including those of COV and ACOV. Against this background, we are of the view that it would be prudent to recommend interim remuneration packages for the offices of COV and ACOV.

Recommendations

9. In light of the foregoing, we recommend that the offices of COV and ACOV be remunerated, on an interim basis, in Groups 3B and 4A of the Top Managers in the Public Service Grouping, respectively. The recommended remuneration arrangements for the offices are contained in **Appendices I and II**, respectively.

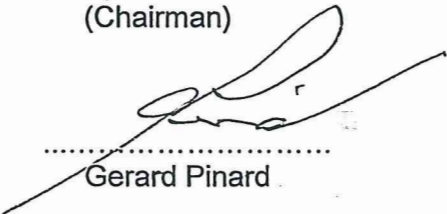
Effective Dates

10. Except for the Motor Vehicle Loan Facilities, Tax Exemptions under the Transport Facilities provision and Subsistence Allowance, we recommend that the remuneration arrangements for the offices of COV and ACOV should be effective from August 12, 2014, that is, the date on which the offices were placed within our purview. The Motor Vehicle Loan Facilities, Tax Exemptions and Subsistence Allowance should take effect from the date of the relevant memorandum/letter conveying any revised remuneration arrangements to be applicable to the offices.

Dated this 22nd day of March, 2017.



Kyle Rudden
(Chairman)



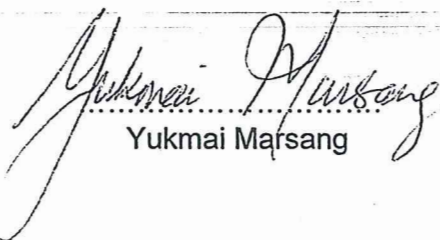
Gerard Pinard



Monica Clement



Surendra Arjoon



Yukmai Marsang

**Recommended Remuneration Arrangements for the
Office of Commissioner of Valuations, Ministry of Finance**

Salary

\$25,370 per month

Transport Facilities

- (i) A maximum loan of \$250,000 at a rate of interest of 6% per annum repayable over a period of six (6) years to facilitate the purchase of either:-
 - (a) a new motor vehicle with exemption from Motor Vehicle Tax limited to the amount payable on a vehicle with an engine capacity of 1999cc and exemption from Value Added Tax to a maximum of \$45,000; or
 - (b) a used motor vehicle with exemption from Special Motor Vehicles Tax limited to the maximum amount payable in respect of Motor Vehicle Tax on a vehicle at (a) above and exemption from Value Added Tax to a maximum of \$45,000.
- (ii) A loan to cover the cost of Motor Vehicle Insurance premium at a rate of interest of 6% per annum.
- (iii) A maximum loan of \$20,000 at a rate of interest of 6% per annum to effect repairs to a motor vehicle.
- (iv) A Transportation Allowance of \$3,900 per month.

Subsistence Allowance

- (i) \$200 per day when travelling on official business beyond a radius of sixteen (16) kilometres from official headquarters, and where it is necessary to purchase a meal(s).
- (ii) When assigned/transferred to Tobago (or to Trinidad where the office holder is stationed in Tobago), the following to be applicable:-
 - (a) **Official duty or assignment of one (1) month or less**

The office holder to be eligible for hotel accommodation and meals, as necessary. In the absence of the provision of any meal(s), to be paid \$200 per day. (The provision at (i) above shall not apply.)

(b) Temporary assignments in excess of one (1) month and not exceeding six (6) months

The office holder to be responsible for his/her accommodation and meals. However, the State may, at its option, provide accommodation only for the office holder.

- (i) Where accommodation only is provided by the State, to be paid a Tobago/Trinidad Duty Allowance of \$2,775 per month.
- (ii) Where accommodation is not provided by the State, to be paid a Tobago/Trinidad Duty Allowance of \$6,750 per month.

(c) Permanent transfer to Tobago/Trinidad (periods in excess of six (6) months)

The office holder to be responsible for his/her accommodation and meals.

- (i) Where the office holder is eligible for a Housing Allowance, to be paid, in addition to such allowance, a Tobago/Trinidad Duty Allowance of \$2,775 per month for a period not exceeding two (2) years.
- (ii) Where the office holder is not eligible for a Housing Allowance, to be paid a Tobago/Trinidad Duty Allowance of \$6,750 per month for a period not exceeding two (2) years.

- (iii) For travel abroad on official business, the provisions of Minister of Finance Circular No. 1 dated March 14, 2016 or other relevant Circular to apply.

Housing Allowance

\$4,620 per month.

Entertainment

Actual expenses incurred for official entertainment to be met from an official Entertainment Vote under the control of the Ministry/Department to which the office holder is attached.

Vacation Leave

Thirty (30) calendar days per annum.

Telecommunication Facilities

\$400 per month.

Medical Benefits

Membership in and entitlement to medical benefits as provided under the UNIMED Group Health Plan.

Pension/Gratuity

Entitlement to superannuation benefits in accordance with the provisions of the Pensions Act, Chap. 23:52.

**Recommended Remuneration Arrangements for the office of
Assistant Commissioner of Valuations, Ministry of Finance**

Salary

\$23,000 per month

Transport Facilities

- (i) A maximum loan of \$180,000 at a rate of interest of 6% per annum repayable over a period of six (6) years to facilitate the purchase of either:-
 - (a) a new motor vehicle with exemption from Motor Vehicle Tax limited to the amount payable on a vehicle with an engine capacity of 1799cc and exemption from Value Added Tax limited to the amount payable on a vehicle costing \$180,000; or
 - (b) a used motor vehicle with exemption from Special Motor Vehicles Tax limited to the maximum amount payable in respect of Motor Vehicle Tax on a vehicle at (a) above and exemption from Value Added Tax limited to the amount payable on a vehicle costing \$180,000.
- (ii) A loan to cover the cost of Motor Vehicle Insurance premium at a rate of interest of 6% per annum.
- (iii) A maximum loan of \$20,000 at a rate of interest of 6% per annum to effect repairs to a motor vehicle.
- (iv) A Transportation Allowance of \$3,480 per month.

Subsistence Allowance

- (i) \$200 per day when travelling on official business beyond a radius of sixteen (16) kilometres from official headquarters, and where it is necessary to purchase a meal(s).
- (ii) When assigned/transferred to Tobago (or to Trinidad where the office holder is stationed in Tobago), the following to be applicable:-
 - (a) **Official duty or assignment of one (1) month or less**

The office holder to be eligible for hotel accommodation and meals, as necessary. In the absence of the provision of any meal(s), to be paid \$200 per day. (The provision at (i) above shall not apply.)

(b) Temporary assignments in excess of one (1) month and not exceeding six (6) months

The office holder to be responsible for his/her accommodation and meals. However, the State may, at its option, provide accommodation only for the office holder.

- (i) Where accommodation only is provided by the State, to be paid a Tobago/Trinidad Duty Allowance of \$2,775 per month.
- (ii) Where accommodation is not provided by the State, to be paid a Tobago/Trinidad Duty Allowance of \$6,750 per month.

(c) Permanent transfer to Tobago/Trinidad (periods in excess of six (6) months)

The office holder to be responsible for his/her accommodation and meals.

- (i) Where the office holder is eligible for a Housing Allowance, to be paid, in addition to such allowance, a Tobago/Trinidad Duty Allowance of \$2,775 per month for a period not exceeding two (2) years.
- (ii) Where the office holder is not eligible for a Housing Allowance, to be paid a Tobago/Trinidad Duty Allowance of \$6,750 per month for a period not exceeding two (2) years.
- (iii) For travel abroad on official business, the provisions of Minister of Finance Circular No. 1 dated March 14, 2016 or other relevant Circular to apply.

Vacation Leave

Thirty (30) calendar days per annum.

Telecommunication Facilities

\$300 per month

Medical Benefits

Membership in and entitlement to medical benefits as provided under the UNIMED Group Health Plan.

Pension/Gratuity

Entitlement to superannuation benefits in accordance with the provisions of the Pensions Act, Chap. 23:52.