



***Government of the Republic of Trinidad and Tobago***

***Ministry of Foreign and CARICOM Affairs***

**(MFCA) ADM: 1/2/39**

14<sup>th</sup> March, 2023

Mrs. Jacqui Sampson-Meiguel  
Clerk of the House  
Office of the Parliament  
Parliamentary Complex  
The Red House  
St. Vincent Street  
**Port of Spain**

Dear Clerk of the House,

**The Eighth Report of the Public Accounts Committee on the Examination of  
the Report of the Auditor General on the Public Accounts of the Republic of  
Trinidad and Tobago for the Financial Year 2021**

I refer to your letter of 30<sup>th</sup> November, 2022 on the subject at caption and the request therein to present a written response to the recommendations/comments contained in the Report.

In this regard, I forward the enclosed response of the Ministry of Foreign and CAROICOM Affairs to the recommendations/comments of the Committee, as contained in the Report.

The delay in transmitting the response is deeply regretted.

Yours faithfully,

Relta G. Toussaint  
Permanent Secretary

**Response to the Recommendation:**

**The Ministry of Foreign and CARICOM Affairs should report to Parliament on the following by January 31, 2023.**

- a. The training initiatives conducted and the topics covered as at September 30, 2022;**
- b. The number and proportion of accounting staff who received training;**
- c. Whether the training was conducted in-house, by the Public Service Academy or by another entity; and**
- d. The timeline for the implementation of training courses if no training has been conducted to date.**

a. Training was conducted by the Accounting Executive I (Ag.) and Foreign Service Executive Officer III (Ag.) geared towards specific groups of accounting personnel. Training material was also provided by the Ministry of Finance outlining process flows and procedures with respect to specific activities of the accounting function. The topics covered included

- (i) The Sub Accounting Unit Function.
- (ii) The scheduling of payment vouchers and vote book entries
- (iii) The Vote Control System
- (iv) The Payroll System
- (v) The Check Staff System
- (vi) Financial Accounting at Mission.

- b. A total of eight (8) persons out of a complement of twenty- two (22) officers received the training.
- c. The training was conducted in-house.

**Ministry of Foreign and CARICOM Affairs**

## **Response to the Recommendation:**

**The Ministry of Foreign and CARICOM Affairs should submit its findings regarding the reason for the differences noted by the Auditor General between the Estimates of Revenue 2021 and the corresponding figures in the Ministry's Statement of Receipts and Disbursements by January 31, 2023**

### **Receipts**

#### **Head 07 -Other Non Tax Revenue**

##### **06 – Other (Miscellaneous)**

##### **FA1 Permanent Secretary Ministry of Foreign and CARICOM Affairs**

##### **001- Contribution of Overseas Staff towards the Cost of Living Accommodation.**

After reconciliation of the records of the Treasury Division against the Ministry's Statement of Receipts and Disbursements relating to the Estimates of Revenue as indicated above it was discovered that the Ministry under reported the sum of \$22,434.39 to the Treasury Division in error. The sum of \$22,434.39 represented adjustments and arrears of Cost of Living Accommodation contributions as a result of retroactive changes to the salary of staff cause by promotions and award of increments.

In addition, it appears that the Treasury Division's Treasury Card at the time of posting did not include contributions for the month of September, 2021, in the sum of \$49,886.36 which resulted in an overall overstatement in the sum of \$27,451.97 on the Ministry's Statement.

#### **Head 07 -Other Non Tax Revenue**

##### **001 – Administrative Fees and Charges**

##### **FA1 Permanent Secretary Ministry of Foreign and CARICOM Affairs**

##### **002 – Diplomatic Mail Service Charge**

Inadvertently, not all the overseas missions accurately report receipt of Diplomatic Mail Service Charges collected each month to the Ministry (Headquarters). However, since the Treasury Division would obtain possession of the actual voucher receipts from each mission, the Treasury Division would accurately record the revenue received with regard to the Diplomatic Mail Service Charge. This results in a variation in the Ministry's records with that of the Treasury Division.

In particular, for the months of October and November, 2020, several overseas missions did not provide revenue statements to the Ministry in the sum of \$75,254.32. Over the period December, 2020, to September, 2021 there was under reporting on the postings of the Ministry in the sum of \$23,216.86.

**Ministry of Foreign and CARICOM Affairs**