



Government of the Republic of Trinidad and Tobago
MINISTRY OF FINANCE

For immediate release

May 9th 2024

MEDIA RELEASE

**THE STATEMENT OF DECLARATION AND CERTIFICATION
FOR THE AMENDED 2023 PUBLIC ACCOUNTS WAS NOT BACKDATED**

The Minister of Finance, Hon. Colm Imbert, MP, has noted a number of articles in the daily newspapers in recent days which would lead members of the public to believe that it is the Minister himself who prepares and submits the national public accounts to the Auditor General and that the Minister of Finance “backdated” the public accounts for 2023.

This is despite the fact that these same newspapers have reported the Minister’s previous public statements which make it clear that the national public accounts are prepared and submitted by public officers in the Treasury and not by him, and that no Minister of Finance has submitted these accounts to any Auditor General for decades, if ever.

Of significance in this media campaign, is an allegation made in a letter dated April 28, 2024, written by Freedom Law Chambers which is headed by the former UNC Attorney General, Anand Ramlogan, SC, purportedly on behalf of the Auditor General, as follows:

“Contrary to what was stated in Parliament, our client did in fact receive the amended national accounts from the MOF. She had two sets of Public Accounts in her possession:-

- *The Public Accounts for the financial year 2023 with a Statement of Declaration and Certification dated January 31, 2024, showing a Statement of Revenue figure of \$61,890,373,020.22; and*
- *The Amended Public Accounts for the financial year 2023 with a Statement of*

Declaration and Certification dated January 31, 2024, showing a Statement of Revenue figure of \$64,488,503,781.94.

Both the original and amended statements were dated and signed January 31, 2024. This is despite the error, which caused the amendment, being discovered in March 2024, long after the statutory deadline of January 31, 2024.

It is clear from this that the MOF simply backdated the original accounts and replaced the old revenue figure with the new one. It did so without showing any amendment to the national accounts. This would give the impression that the original accounts which were submitted within the statutory deadline had all along carried the higher revenue figure where this is not factually correct.

Our client quite properly viewed this as an unethical attempt to backdate the original national accounts which were submitted to her to cover what was a financial mistake of unprecedented magnitude with grave financial economic and political implications.”

When the Minister of Finance saw this serious allegation about the “backdating” of the public accounts, not having been involved in the preparation of the original or amended public accounts for 2023, he sought clarification from the public servants involved.

The Minister was advised that between April 9, 2024, and April 15, 2024, the staff in the Treasury attempted on several occasions to provide the Auditor General with the Amended Public Accounts and in that period sent to the Auditor General by TTPost the Amended Public Accounts. Those accounts, which were delivered by TTPost to the Auditor General’s Department on the 15th April 2024, included the Exchequer Account and the Statement of Receipts and Disbursements which were each certified, and those certificates were dated with the dates on which the accounts were certified, that is to say, the 8th April 2024 and 5th April 2024, respectively.

However, a copy of the Statement of Declaration and Certification dated 31st January 2024 which had been included in the original Public Accounts submitted to the Auditor General on that date was also inadvertently included in the Amended Public Accounts delivered to the Auditor General on the 15th April 2024.

By letter dated the 15th April 2024 the Auditor General wrote to the Attorney General stating that the Ministry of Finance was free to recall the Public Accounts previously submitted on and dated January 31, 2024, and to provide her with revised Public Accounts. Pursuant to that letter, on the 16th April 2024 the Ministry of Finance wrote to

the Auditor General recalling the Public Accounts submitted on and dated January 31, 2024, and provided to the Auditor General Amended Public Accounts that included a Statement of Declaration and Certification dated 16th April 2024. Those Amended Public Accounts were accepted by the Auditor General as replacing the Public Accounts previously submitted to her.

Thus, contrary to the allegations made in the letter of April 28, 2024, from Freedom Law Chambers, the Statement of Declaration and Certification included in the Amended Public Accounts that were submitted to and accepted by the Auditor General on the 16th April 2024 in substitution for the Accounts previously submitted on and dated 31st January 2024 was signed and dated **April 16, 2024** by all three public servants who signed that Statement, **and not January 31, 2024**, as alleged in the April 28 letter.

A copy of the signed and dated Statement of Declaration and Certification included in the Amended Public Accounts, dated 16th April 2024, and accepted by the Auditor General on the 16th April 2024 together with a copy of the letter dated 16th April, 2024, from the Permanent Secretary in the Ministry of Finance to the Auditor General under cover of which those Accounts were submitted to the Auditor General are attached.

In conclusion, the Minister of Finance wishes to make it clear that according to the information provided to him by the public servants involved, any allegation that the Amended Public Accounts submitted to and accepted by the Auditor General on the 16th April 2024, were backdated is patently false.

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The Honourable Colm Imbert M.P.
Minister of Finance