

## ABSTRACT

### TOWARDS A FLOW OF FUNDS ACCOUNTING SYSTEM FOR TRINIDAD AND TOBAGO

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The first significant contribution to Flow of Funds analysis was made in the early 1950's. Subsequent to this the United Nations recommended that the Flow of Funds account be an integral part of a country's System of National Accounts. However, approximately forty years after it has been developed, the Flow of Funds System still does not have a place in the Trinidad and Tobago System of National Accounts (TTSNA).

This thesis seeks to develop a Flow of Funds system suitable to Trinidad and Tobago. The thesis is used to analyze the workings of the Flow of Funds system and determine in what areas it may prove useful. A framework for a suitably detailed system is proposed and an attempt to construct the system is undertaken given the present database in Trinidad and Tobago. Although the proposed system has not materialised due to inadequacies in the statistical machinery, a fairly adequate system was achieved and recommendations are made towards attaining the proposed system.