



Fourth Session of the 12<sup>th</sup> Parliament

# FINANCIAL SCRUTINY UNIT

Office of the Parliament of Trinidad and Tobago

## HEAD 08: ELECTIONS AND BOUNDARIES COMMISSION

**ALLOCATION: \$92,950,000**

A Summary of the Department's Projects Expenditure,  
Divisions and Projects.

Financial Scrutiny Unit,  
Parliament of Trinidad and Tobago.

## **Publication**

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## About this Guide

This guide provides a summary of expenditure for the Elections and Boundaries Commission (EBC) for the period 2018-2024. It provides Members of Parliament and stakeholders with an overview of the Commission's responsibilities. The primary purpose of this guide is to consolidate the information contained within the various Budget Documents pertaining to the Elections and Boundaries Commission (EBC) and provide readers with an analysis of same. This guide is based primarily on:

- the Draft Estimates of Recurrent Expenditure 2024.
- the Estimates of the Development Programme 2024; and
- the Auditor General's Report on the Public Accounts of the Republic of Trinidad and Tobago for the fiscal year 2022.

## Head 08: Elections and Boundaries Commission

### **Role and Function**

The EBC is responsible for "registration of voters and the conduct of elections in every constituency", and "procedure for review of constituency boundaries." The process of registration is voluntary, personal and permanent and no one is under any legal obligation to register. The system is described as permanent, in that once a registration is completed, it remains on the records of the Commission unless circumstances arise warranting its cancellation. The Elections and Boundaries Commission is the successor institution of two separate bodies:

- a Boundaries Commission; and
- an Elections Commission.

These were amalgamated in the Republican Constitution<sup>1</sup> enacted in 1976.

Part IV of Chapter 4 of this Constitution provides inter alia for the establishment of the Commission, its membership, specific responsibility for "registration of voters and the conduct of elections in every constituency", and "Procedure for review of constituency boundaries." Part V provides for the System of Balloting and also refers to the Second Schedule of the Constitution in which the Rules are set out for the delimitation of constituency boundaries.<sup>2</sup>

Four pieces of legislation provide the Elections and Boundaries Commission with its legal and constitutional authority to conduct elections. They are:

- the Representation of the People Act Chap. 2:01 of the laws of Trinidad and Tobago
- the Elections and Boundaries Commission (Local Government) Act, Chap. 25:50
- the Municipal Corporations Act, 1990

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<sup>1</sup> Constitution of the Republic of Trinidad and Tobago [http://rgd.legalaffairs.gov.tt/laws2/alphabetical\\_list/lawspdfs/1.01.pdf](http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/1.01.pdf)

<sup>2</sup> Elections and Boundaries Commission website, accessed on October 04, 2023, <https://www.ebctt.com/about-us/role-and-function/>

- the Elections and Boundaries Commission (Local Government and Tobago House of Assembly Act No. 40 of 1996)

### **Mission<sup>3</sup>**

To register individuals, conduct elections and review constituency boundaries with integrity, courtesy and transparency in accordance with the law.

### **Vision**

To be a world class Electoral Management Body.

### **Members of the Commission**

The members of the Commission comprise a Chairman and not less than two or more than four Commissioners who are appointed by the President of the Republic after consultation with the Prime Minister and the Leader of the Opposition. These appointments are for five years in the first instance but under the Constitution, the appointees are eligible for reappointment. The current membership of the Elections and Boundaries Commission comprises:

#### **Chairman**

- Mr. Mark Ramkerrysingh

#### **Commissioners**

- Mrs. Danielle F. Chow
- Mrs. Roslyn Khan Cummings
- Ms. Gillian Macintyre
- Dr. Wendell C. Wallace

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<sup>3</sup> Elections and Boundaries Commission website. Accessed on October 04, 2023: <https://www.ebctt.com/about-us/mission-and-vision/>

## **Officers of the Commission**

Responsible for setting its own agenda, the Commission gives policy directions to the staff headed by a Chief Election Officer. Some members of staff are appointed by the Public Service Commission (PSC), but the Commission is authorised to recruit on a short-term basis, other persons to perform functions that are largely related to registration of electors, administrative preparations for the conduct of elections and field operations throughout Trinidad and Tobago. Some members of staff are employed on contract. Officers of the Commission include:

**Chief Election Officer** - Mrs. Fern Narcis-Scope

**Deputy Chief Election Officer** - Ms. Lena Sahadeo

**Assistant Chief Election Officer** - Ms. Pamela Ogiste

The structure of the Elections and Boundaries Commission is based principally on a Central Electoral Office, located at its headquarters in Port of Spain, in addition to fourteen (14) Registration Area Offices and four (4) sub-Offices. These offices are conveniently located throughout the country where persons can register to obtain their National Identification Cards and have their names included on the list of eligible electors subject to certain qualifying criteria.

# Auditor General's Report Findings for the Fiscal year 2022<sup>4</sup>

Ref: Auditor General's Report pgs. 21, 34-5

## CHAPTER 2 - TREASURY AND FUNDS STATEMENTS

### CASH BASIS CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

LIABILITIES \$57,960,401,288.19

Deposit Accounts - \$9,684,443,938.19

2.56 Financial Instruction 213 (1) also requires ministries and departments, unless otherwise directed, to transfer all deposits which have remained unclaimed for three (3) years to revenue. The deposit that the Elections and Boundaries Commission has for more than three (3) years is given below:

| Heads of Expenditure                     | Deposit Account                 | Remarks   |
|--|---------------------------------|---|
| 08 - Elections and Boundaries Commission | 111/276 - Unpaid Wages/Salaries | Elections and Boundaries Commission has written to the Comptroller of Accounts as far back as 2005 requesting a write-off of the balance of (\$186.45). |

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<sup>4</sup> Auditor General's Report 2022, accessed October 04, 2023: <https://auditorgeneral.gov.tt/sites/default/files/Auditor%20General%27s%20Report%202022.pdf>



## CHAPTER 3 – ACCOUNTS OF ACCOUNTING OFFICERS

**TOTAL EXPENDITURE INCURRED - \$58,974,346,830.34**

### Commitments

3.17 Comptroller of Accounts Circular No. 15 dated July 27, 2022 required ministries and departments to present in the Notes to the accounts at Note 21(i) of the Appropriation Accounts a statement showing total outstanding commitments in respect of each sub-head of expenditure as at September 30, 2022. Presented below is the commitment recorded by the Elections and Boundaries Commission at Note 21(i) of its Appropriation Account:

**Table 3.4 Commitments as per Note 21(i)**

| <b>Head</b> | <b>Ministry</b>                     | <b>Commitments as per Note 21(i)<br/>(\$)</b> |
|-------------|-------------------------------------|---|
| <b>08</b>   | Elections and Boundaries Commission | 175,866.00                                    |

### HEADS OF EXPENDITURE

#### Head 08 – Elections and Boundaries Commission

##### Internal Controls

3.20 Treasury directives established a control for the safeguarding of public property by requiring an Accounting Officer to tag or label inventory and in particular movable inventory. Physical examination of 46 new chairs on January 23, 2023 revealed that these items of inventory were not labeled to identify them as Government property. Labelling of movable assets is an important control for mitigating/preventing theft of physical assets.

**09/005/06/A/005** - Upgrading of the Electronic Voter Registration and Election Management System - \$4,056,576.70

3.21 Treasury directives on 'Payments via Wire Transfers through the Central Bank of Trinidad and Tobago and Overseas Missions' require ministries and departments to maintain effective control of its foreign payments. In this regard, ministries and departments, among other things, are required to open and maintain a Foreign Payment Register and ensure that all overseas expenditure be committed in the vote book before the request is forwarded to the Comptroller of Accounts (COA). This requirement by Treasury is to record amounts due to avoid over expenditure and to ensure that funding is available to cover the expenditure.

3.22 An interim examination in January 2023, revealed that a wire transfer in transit in the sum \$4,056,576.70 to an overseas service provider was not committed in the vote book prior to the request being made to the COA, as required. The payment was made by the COA and correctly brought to account as development programme expenditure.

## The Commission's total allocation as a percentage of the National Budget for the period 2018-2024

| Year <sup>5</sup> | Total Allocation <sup>6</sup> | National Budget <sup>7</sup> | Percentage of National Budget |
|-------------------|-------------------------------|------------------------------|-------------------------------|
| 2018              | \$64,811,800                  | \$54,211,726,813             | 0.12%                         |
| 2019              | \$70,642,264                  | \$54,581,467,181             | 0.13%                         |
| 2020              | \$148,783,187                 | \$57,388,076,726             | 0.26%                         |
| 2021              | \$73,415,168                  | \$56,498,472,820             | 0.13%                         |
| 2022              | \$84,705,837                  | \$58,974,346,470             | 0.14%                         |
| 2023              | \$116,144,240                 | \$67,063,358,456             | 0.17%                         |
| 2024              | \$92,950,000                  | \$68,384,229,740             | 0.14%                         |

- Total allocation for the Elections and Boundaries Commission as a percentage of the National Budget illustrated a decrease in the allocation to the Elections and Boundaries Commission by **0.03%** between the fiscal years **2023** and **2024**.

<sup>5</sup> For the Fiscal Years 2018-2022, actual figures were used to calculate the total allocation. However, estimates were used to calculate the total allocation for the Fiscal Years 2023 and 2024.

<sup>6</sup> Total Allocation for the Elections and Boundaries Commission = Recurrent Expenditure + Consolidated Fund Expenditure

<sup>7</sup> The National Budget = Total Recurrent Expenditure + Development Programme Expenditure: Consolidated Fund

# Where the Commission spends its money

## 2024 Estimate of Expenditure

For the fiscal year 2024, the budget allocation of **\$92,950,000** for the Elections and Boundaries Commission is comprised solely of:

- The Draft Estimates of Recurrent Expenditure in the sum of **\$92,950,000**.<sup>8</sup>

The Estimates of Recurrent Expenditure include:

- 01 Personnel Expenditure – **\$39,007,040**;
- 02 Goods and Services – **\$50,808,360**;
- 03 Minor Equipment Purchases – **\$2,350,000**; and
- 04 Current Transfers and Subsidies – **\$784,600**.

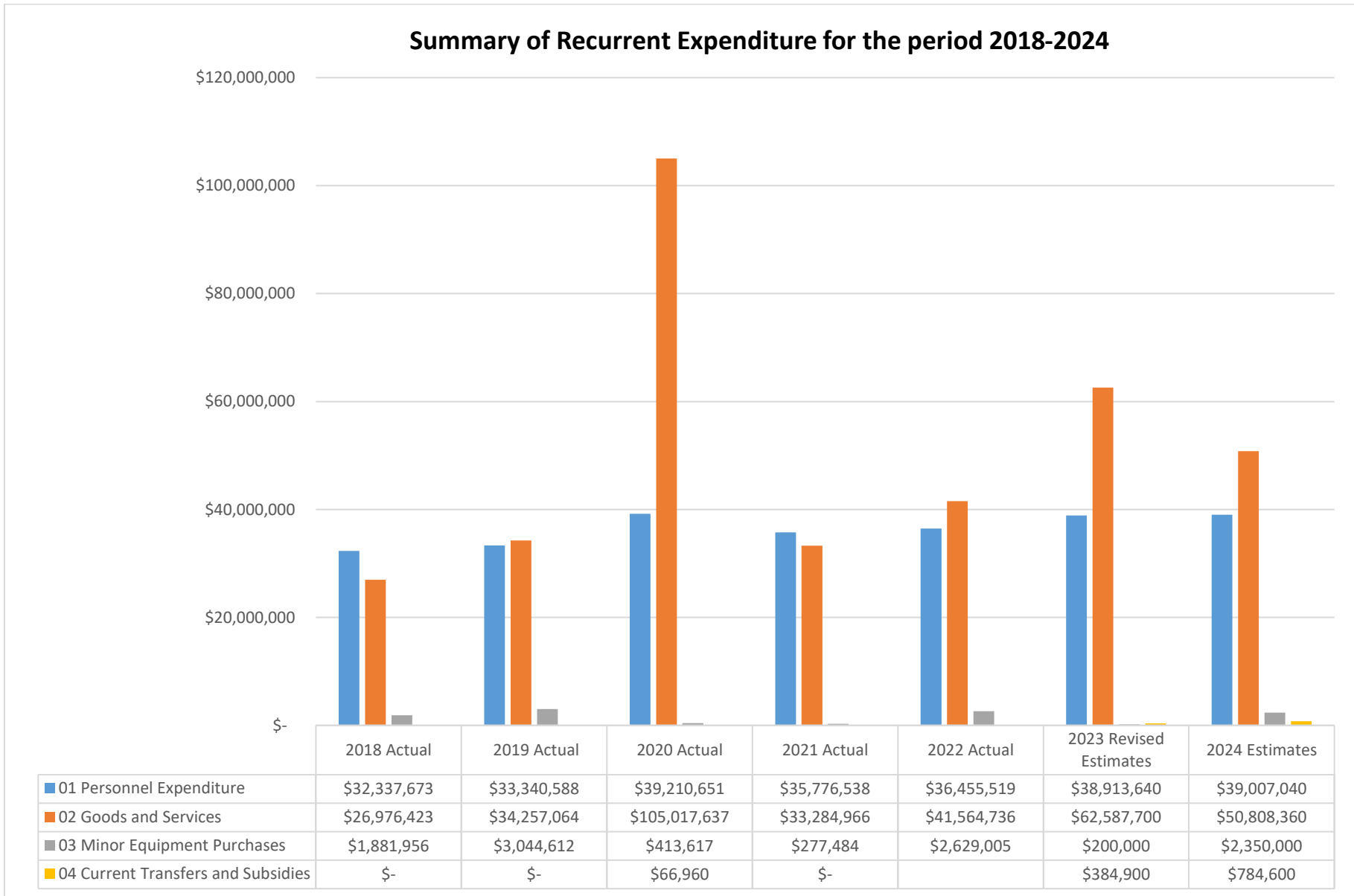
The Election and Boundaries Commission's:

- Total allocation as a percentage of National Budget = **0.14%**
- Recurrent Expenditure as a percentage of the total Recurrent Expenditure budget is = **0.14%**

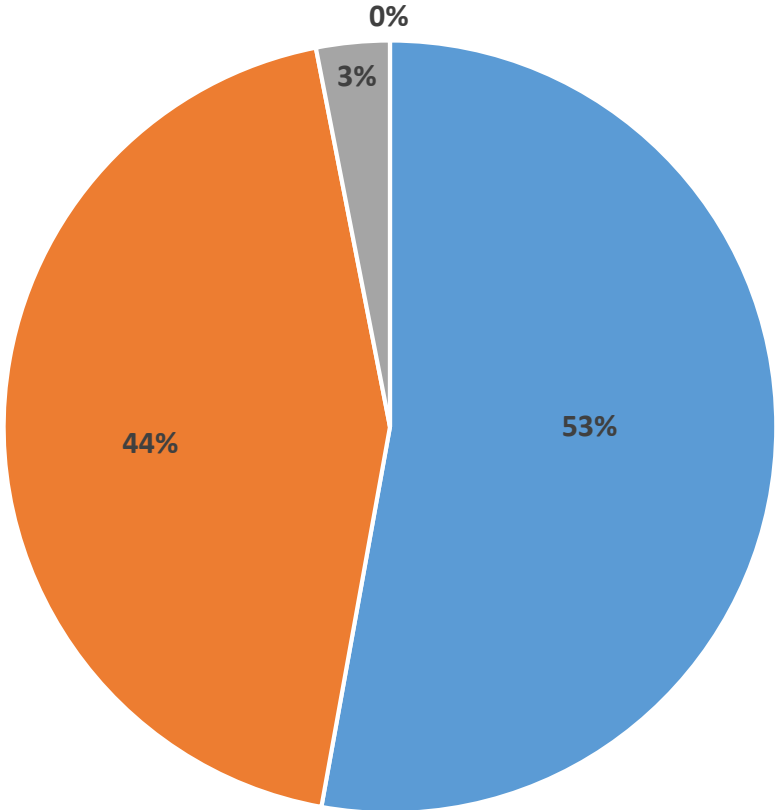
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<sup>8</sup> Ministry of Finance website – Draft Estimates of Recurrent Expenditure 2024. Accessed on October 04, 2023: <https://www.finance.gov.tt/wp-content/uploads/2023/10/Draft-Estimates-of-Details-of-Estimates-of-Recurrent-Expenditure-2024.pdf>

## Summary of Recurrent Expenditure for the period 2018-2024

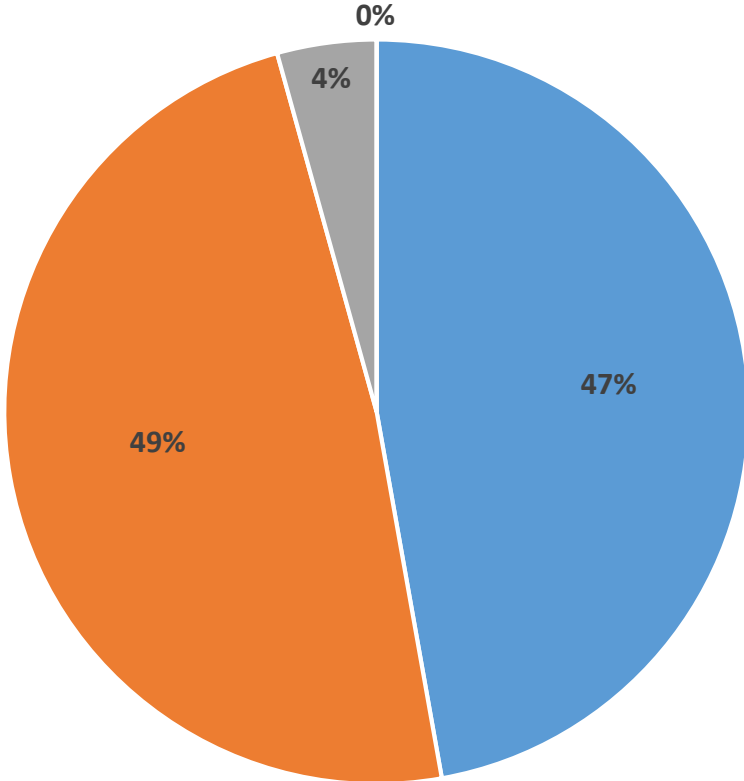


2018 Actual = \$61,196,052



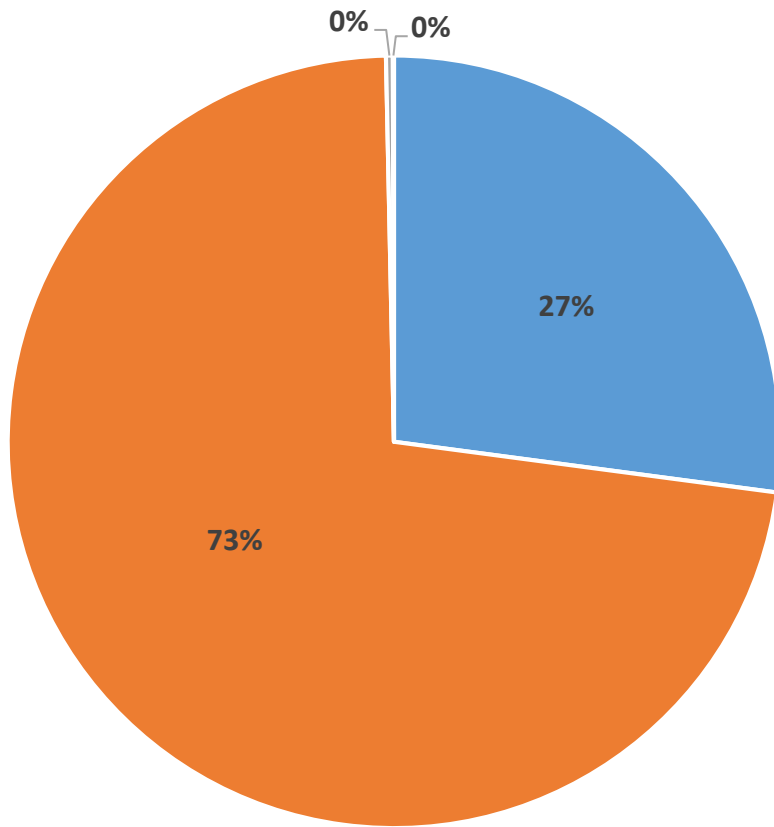
- 01 Personnel Expenditure
- 02 Goods and Services
- 03 Minor Equipment Purchases
- 04 Current Transfers and Subsidies

2019 Actual = \$70,642,264



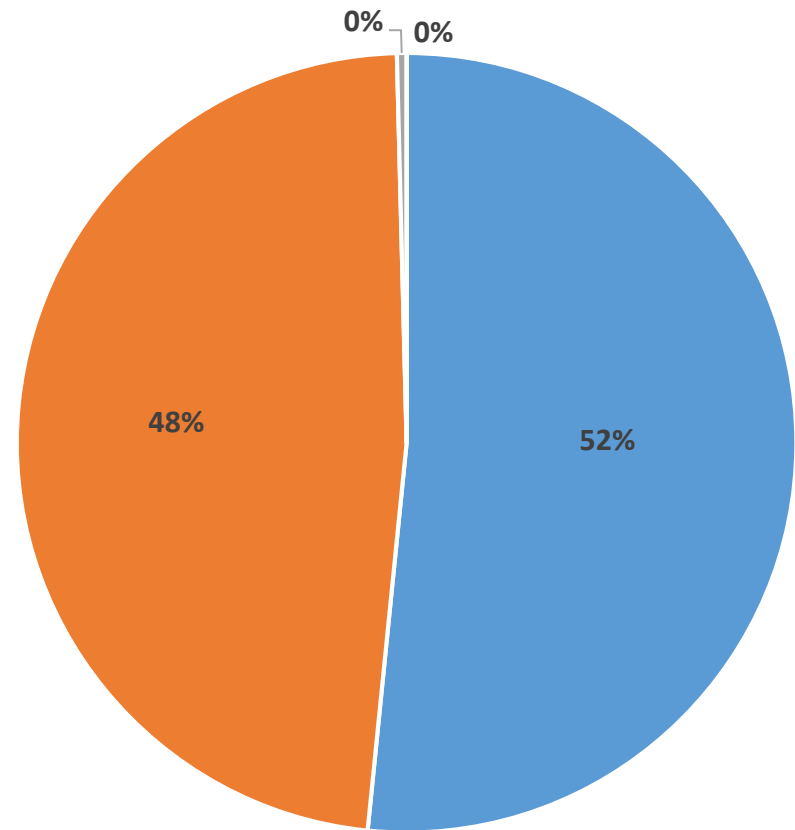
- 01 Personnel Expenditure
- 02 Goods and Services
- 03 Minor Equipment Purchases
- 04 Current Transfers and Subsidies

2020 Actual = \$144,708,865



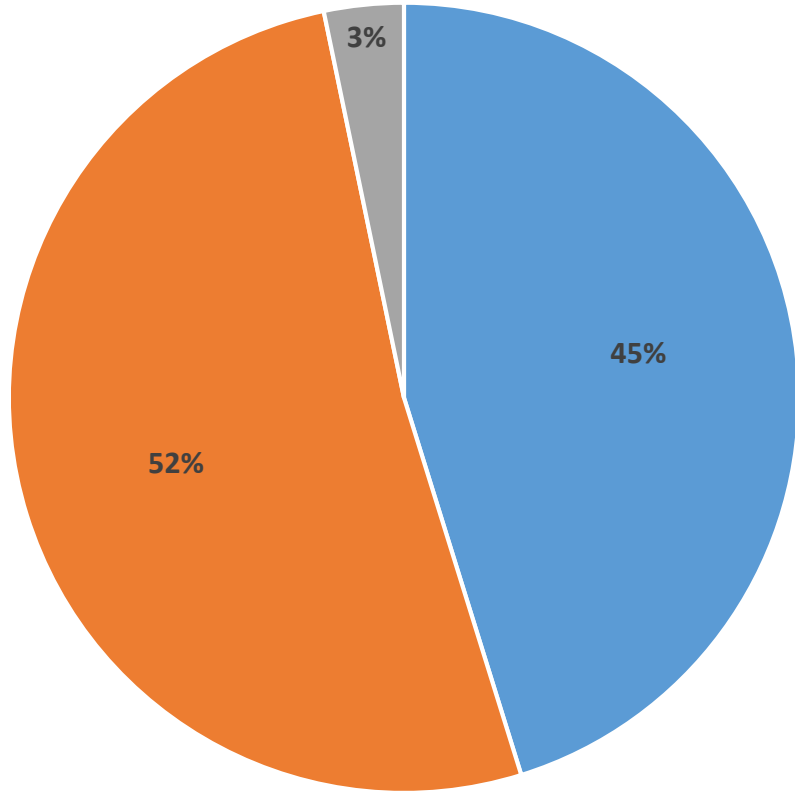
- 01 Personnel Expenditure
- 02 Goods and Services
- 03 Minor Equipment Purchases
- 04 Current Transfers and Subsidies

2021 Actual = \$69,338,988



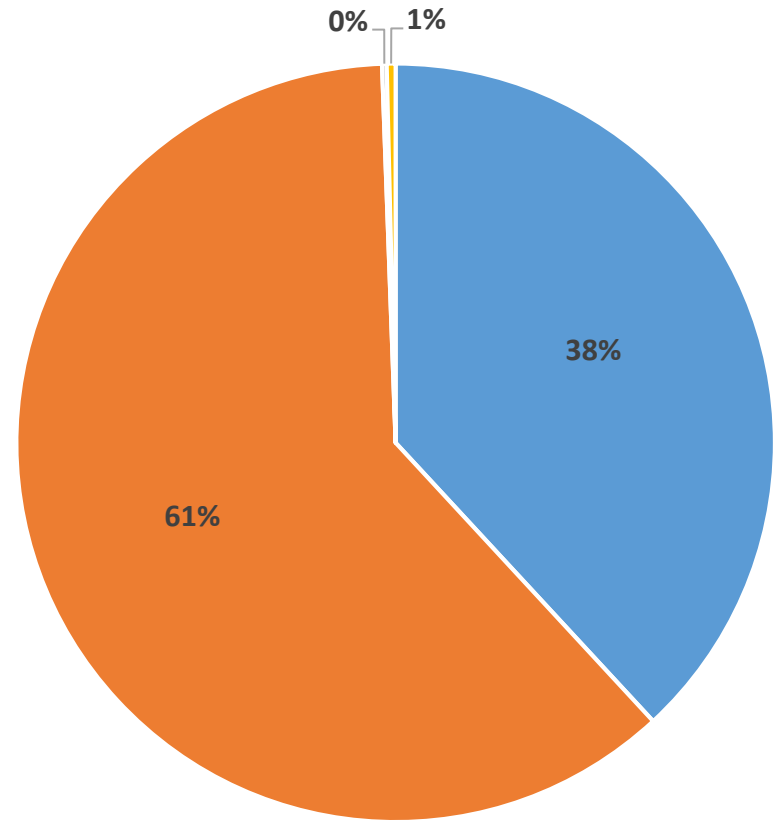
- 01 Personnel Expenditure
- 02 Goods and Services
- 03 Minor Equipment Purchases
- 04 Current Transfers and Subsidies

**2022 Actual = \$80,649,260**



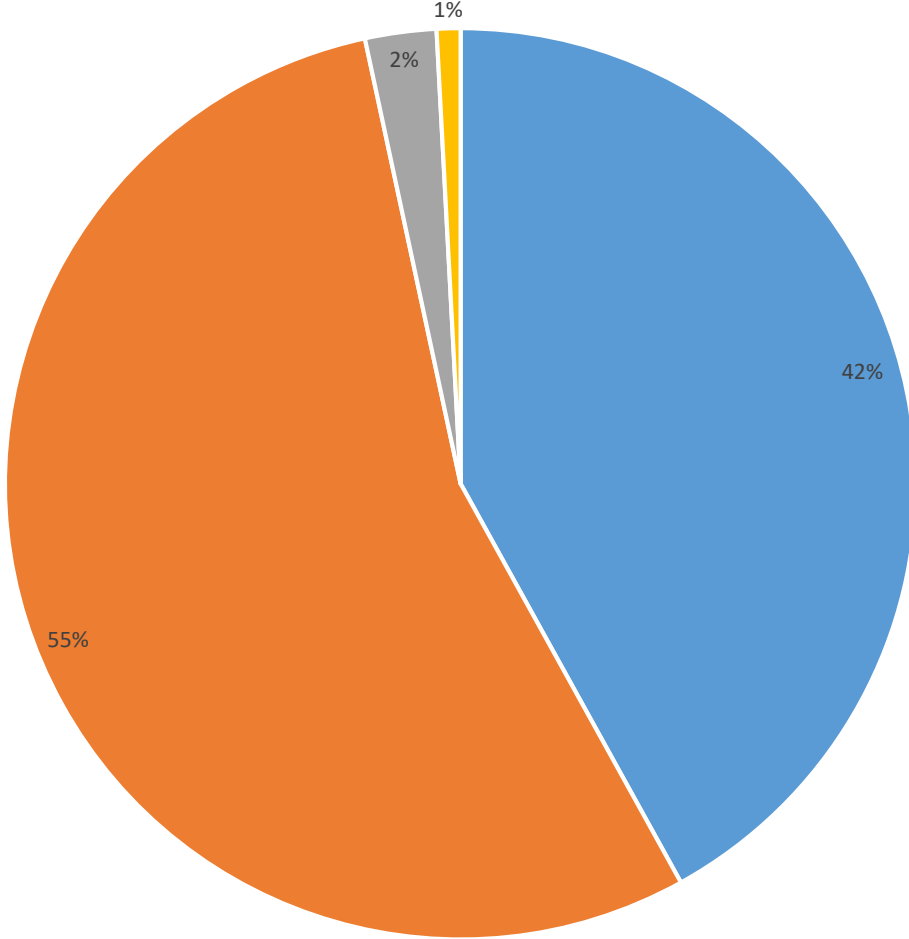
- 01 Personnel Expenditure
- 02 Goods and Services
- 03 Minor Equipment Purchases
- 04 Current Transfers and Subsidies

**2023 Revised Estimates = \$102,086,240**



- 01 Personnel Expenditure
- 02 Goods and Services
- 03 Minor Equipment Purchases
- 04 Current Transfers and Subsidies

2024 Estimates - \$92,950,000



- 01 Personnel Expenditure
- 02 Goods and Services
- 03 Minor Equipment Purchases
- 04 Current Transfers and Subsidies



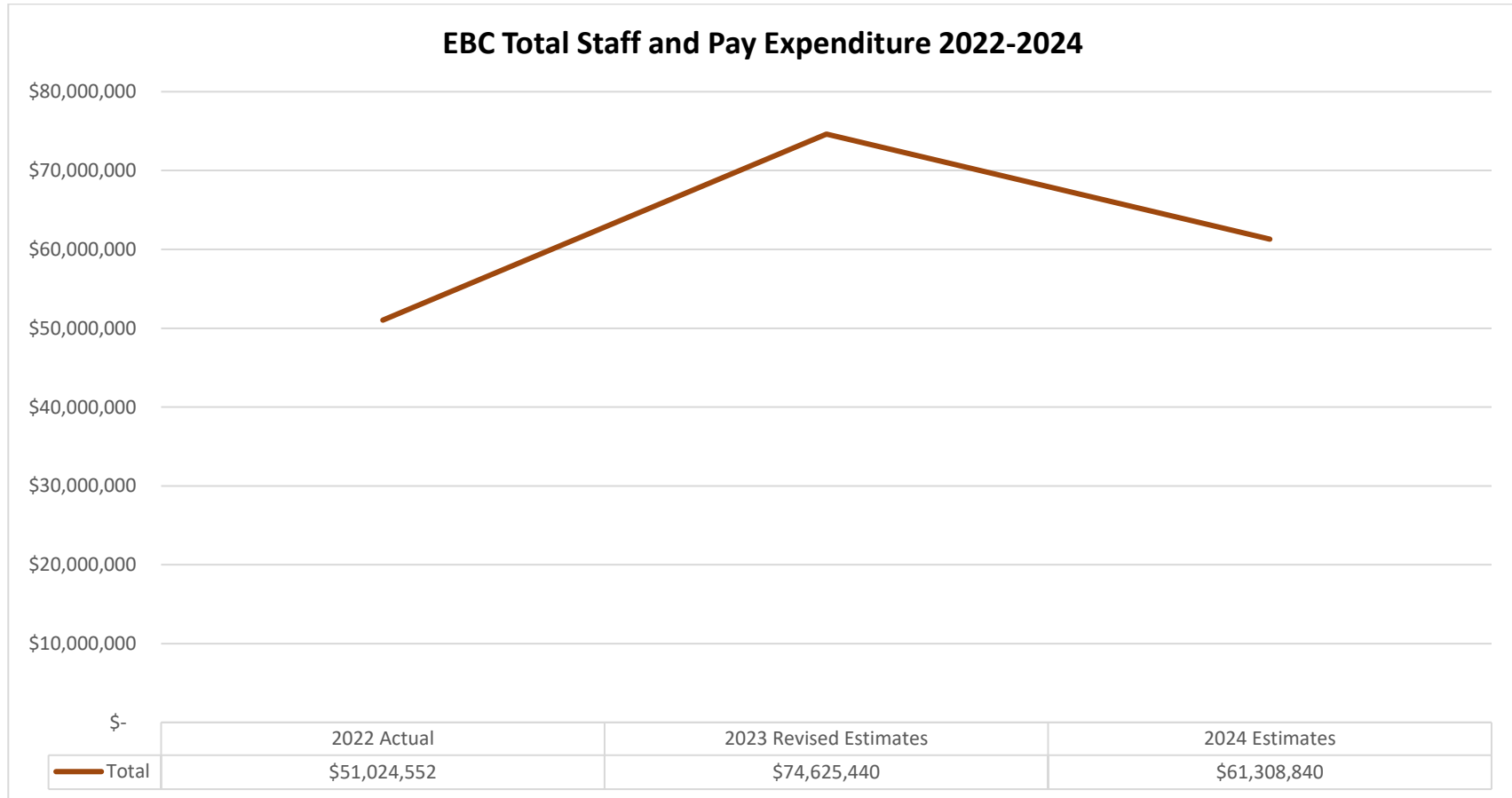
## Analysis of Recurrent Expenditure

Recurrent Expenditure refers to the payments for expenses which are incurred during the day-to-day operations of the Elections and Boundaries Commission for Personnel Expenditure, Goods and Services, Minor Equipment Purchases and Current Transfers and Subsidies.

- Recurrent Expenditure for Fiscal Year 2024 is **\$92,950,000**. This represents **0.14 %** of the total Recurrent Expenditure for the financial year.
- Recurrent Expenditure (Revised) for Fiscal Year 2023 was **\$102,086,240**. Comparing this figure with Fiscal Year 2024, there is a decrease of **\$9,136,240 or 9%**.
- The largest portion of the Elections and Boundaries Commission's allocation has fluctuated between **Sub-Head 01 Personnel Expenditure** and **Sub-Head 02 Goods and Services**. These two Sub-Heads represent **96.6%** of the Elections and Boundaries Commission total Recurrent Expenditure for the financial year 2024.
- The Allocation for **Sub-Head 02 - Goods and Services** has fluctuated over the period 2018 to 2024 from a low of **\$33,284,966** in fiscal year 2021 to a high of **\$62,587,700** in fiscal year 2023. In fiscal year 2024, there is a decrease of approximately **\$11,779,340 or 18.8%** in spending for Goods and Services from fiscal year 2023.
- For 2024, **the Sub-Head 01 Personnel Expenditure** represents 42% of the Commission's total recurrent allocation. The largest allocation under this Sub-Head has consistently gone to **sub-item 01 Salaries and Cost of Living Allowance**.
- The smallest portion of the Commission recurrent allocation has consistently been allocated to **Sub-Head 04 Current Transfers and Subsidies** over the period 2018 to 2024. This represents 0.8% of the allocation for fiscal year 2024. In comparison, **Sub Head 03 Minor Equipment Purchases** represents 2.52% of the 2024 allocation to Recurrent Expenditure.

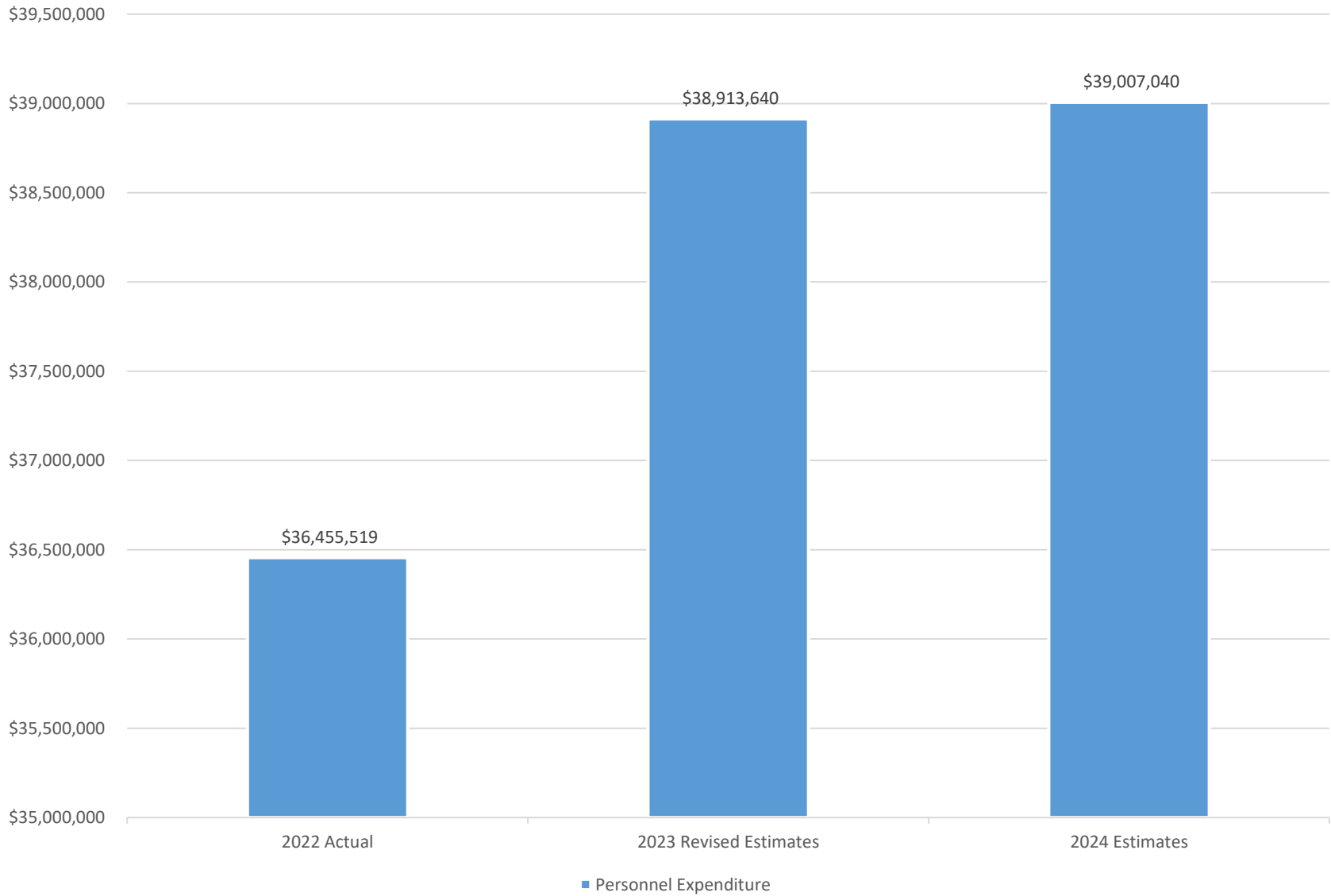
## Staff and Pay<sup>9</sup>

The allocation of staff expenditure for the year 2024 is **\$61,308,840** which represents a decrease of approximately 17% from fiscal year 2023. The diagrams below provide a breakdown of all expenditure related to staff from 2022-2024.

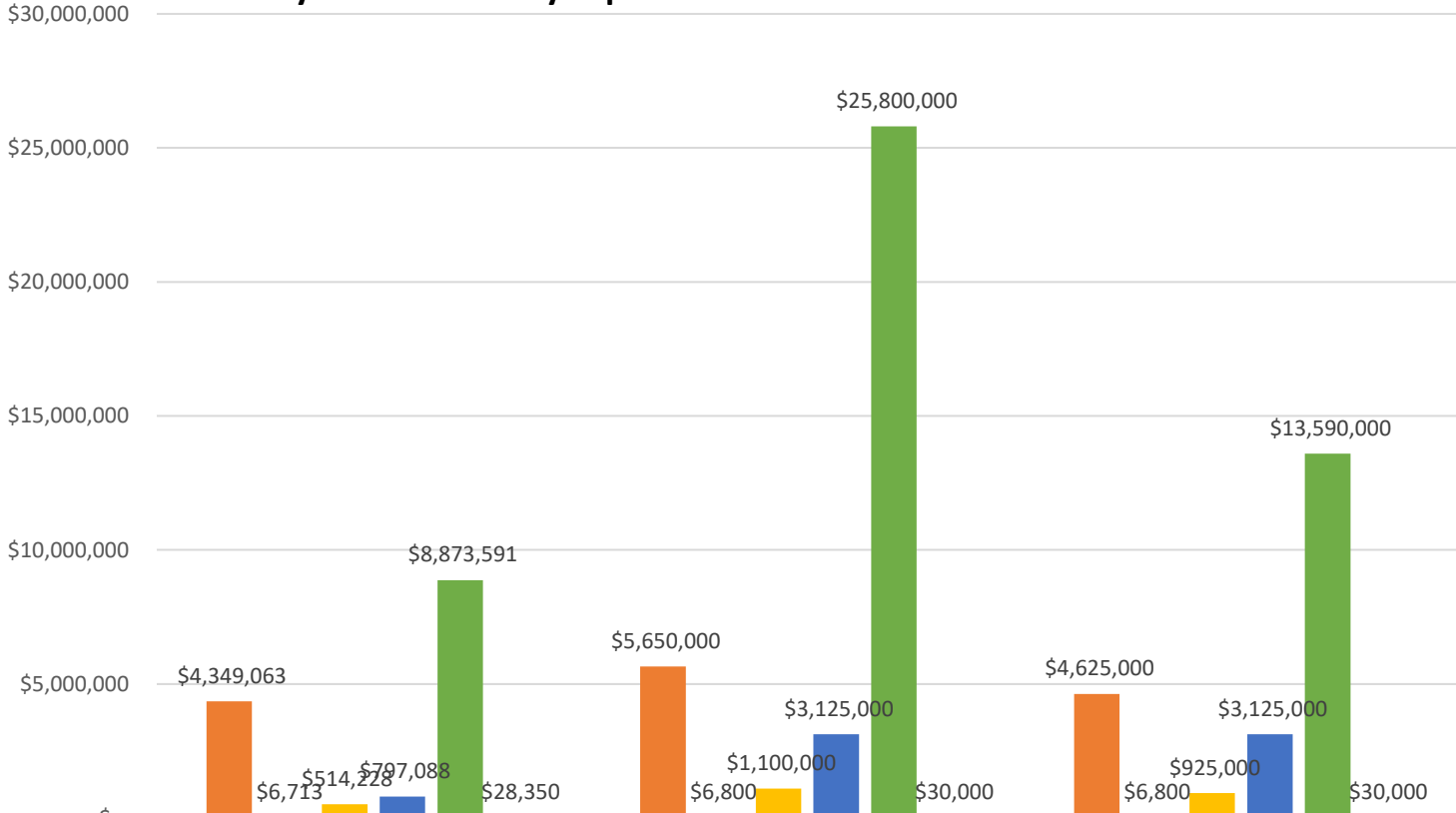


<sup>9</sup> Ministry of Finance website – Draft Estimates of Recurrent Expenditure 2024. Accessed on October 04, 2023: <https://www.finance.gov.tt/wp-content/uploads/2023/10/Draft-Estimates-of-Details-of-Estimates-of-Recurrent-Expenditure-2024.pdf>

### EBC Personnel Expenditure 2022-2024



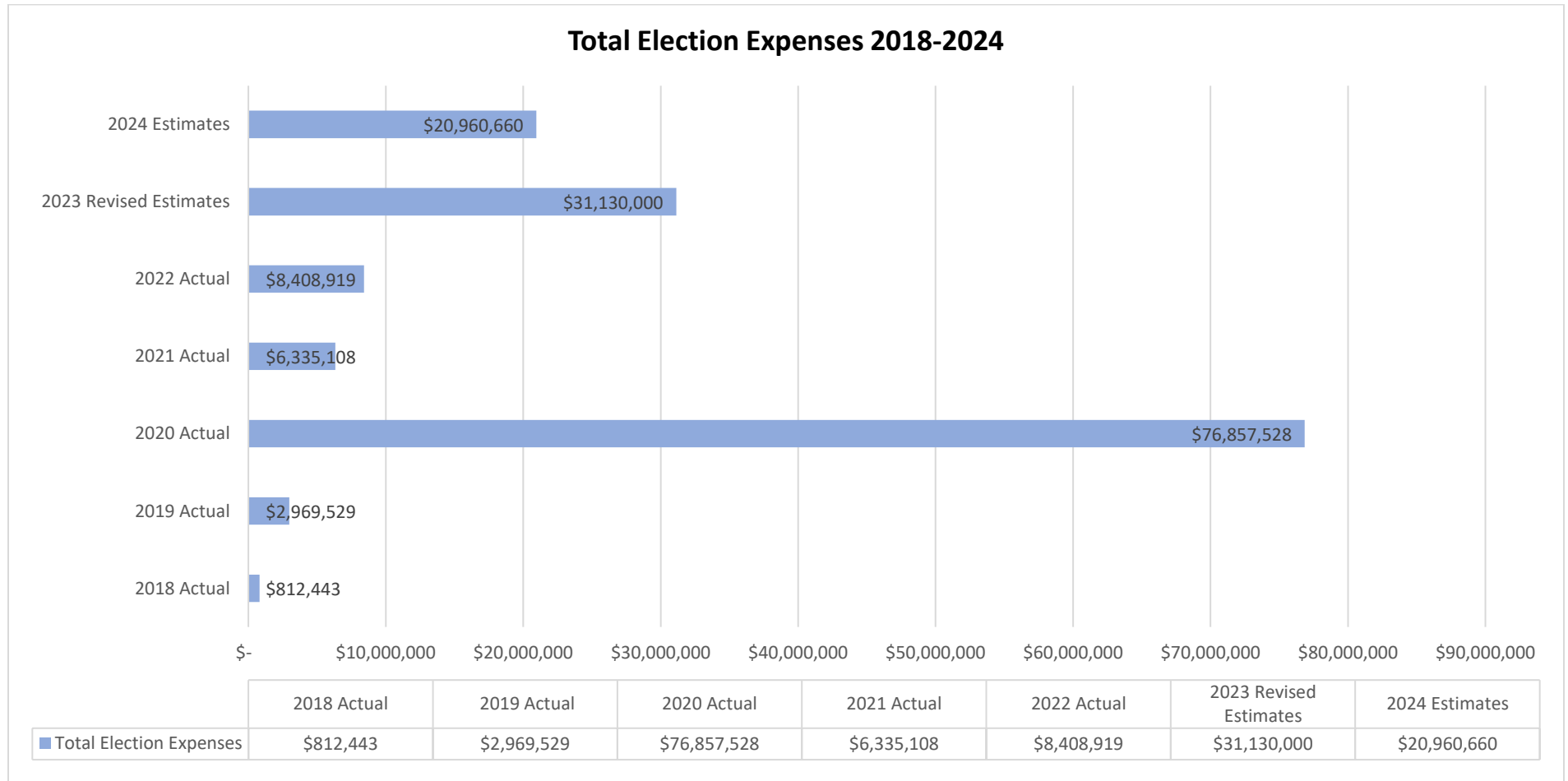
### Summary of Staff and Pay Expenditure 2022-2024



|                               | 2022 Actual | 2023 Revised Estimates | 2024 Estimates |
|-------------------------------|-------------|------------------------|----------------|
| Travelling and Subsistence    | \$4,349,063 | \$5,650,000            | \$4,625,000    |
| Uniforms                      | \$6,713     | \$6,800                | \$6,800        |
| Contract Employment           | \$514,228   | \$1,100,000            | \$925,000      |
| Training                      | \$797,088   | \$3,125,000            | \$3,125,000    |
| Short-Term Employment         | \$8,873,591 | \$25,800,000           | \$13,590,000   |
| Employee Assistance Programme | \$28,350    | \$30,000               | \$30,000       |

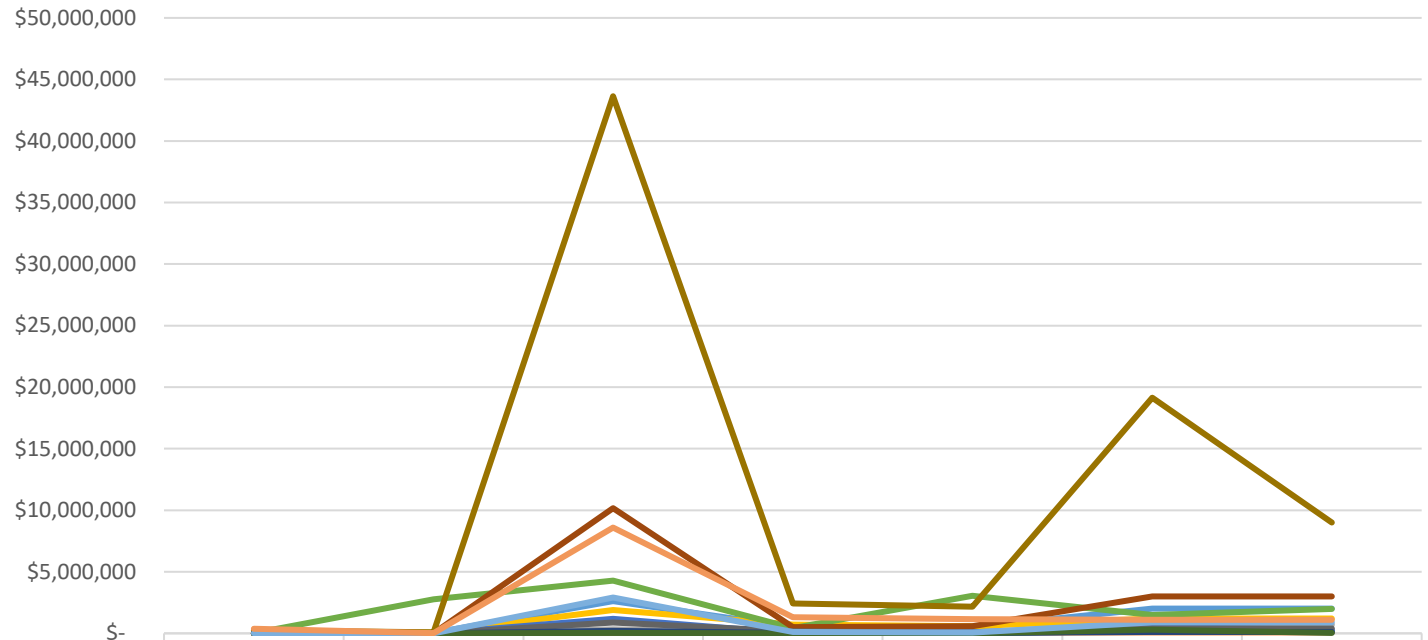
# Expenditure Unique to the Elections and Boundaries Commission<sup>10</sup>

Unique Expenditure refers to expenditure items incurred by the Elections and Boundaries Commission that may not feature in other Ministries or Departments. The following graph illustrates the Summary of Election Expenses for the Period 2018–2024.



<sup>10</sup> Ministry of Finance website – Draft Estimates of Recurrent Expenditure 2024. Accessed on October 04, 2023: <https://www.finance.gov.tt/wp-content/uploads/2023/10/Draft-Estimates-of-Details-of-Estimates-of-Recurrent-Expenditure-2024.pdf>

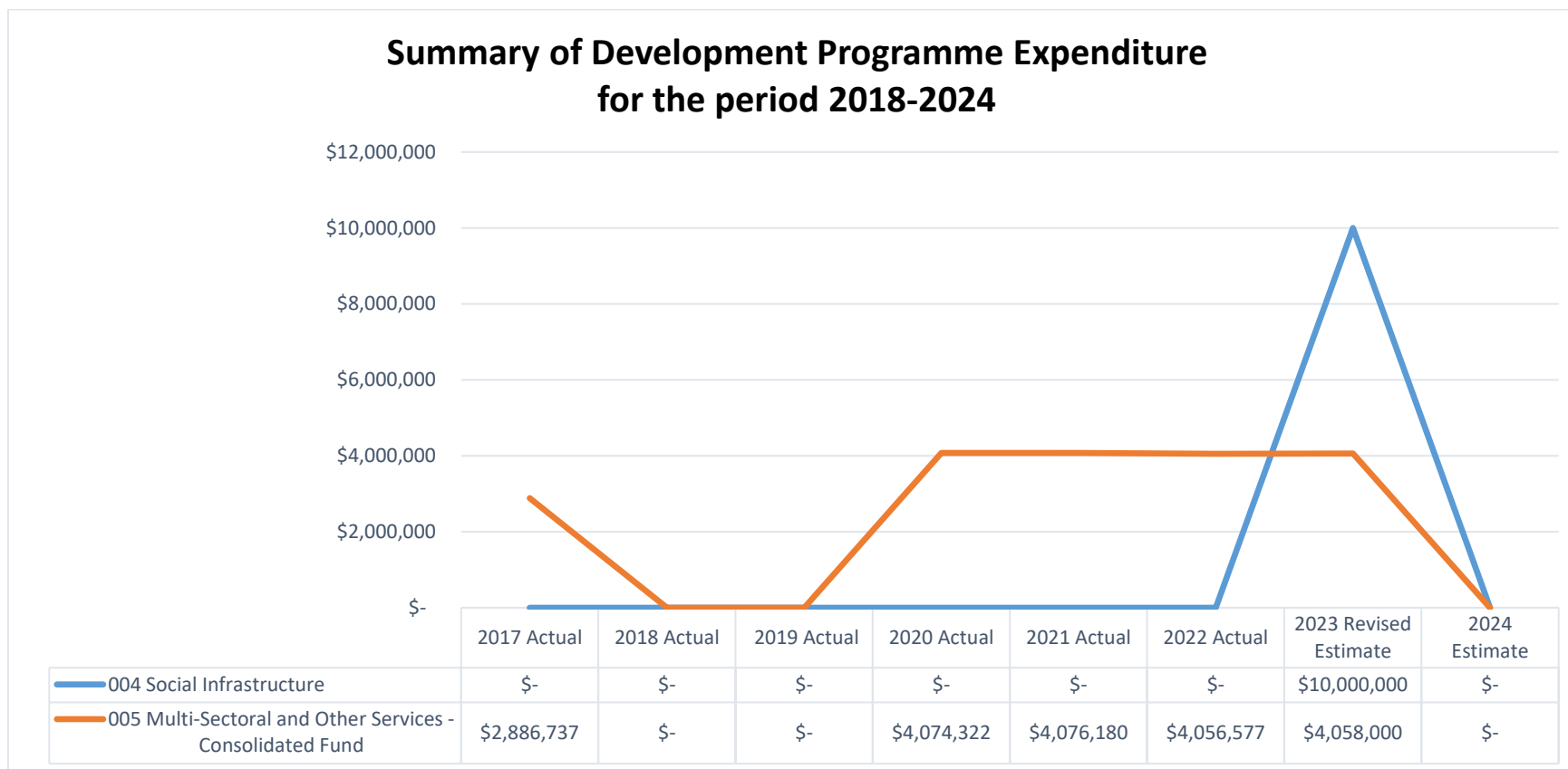
### Summary of Election Expenses 2018 to 2024



|   | 2018 Actual | 2019 Actual | 2020 Actual  | 2021 Actual | 2022 Actual | 2023 Revised Estimates | 2024 Estimates |
|---|-------------|-------------|--------------|-------------|-------------|------------------------|----------------|
| Travelling and Subsistence                      | \$77,567    | \$42,692    | \$2,618,445  | \$497,503   | \$500,338   | \$2,000,000            | \$2,000,000    |
| Electricity                                     | \$-         | \$-         | \$31,446     | \$73,544    | \$73,577    | \$75,000               | \$75,000       |
| Telephones                                      | \$225       | \$-         | \$325,818    | \$61,076    | \$97,008    | \$700,000              | \$700,000      |
| Rental/Lease - Office Accommodation and Storage | \$2,400     | \$62,972    | \$1,896,120  | \$715,811   | \$580,039   | \$1,200,000            | \$1,200,000    |
| Rental/Lease - Vehicles and Equipment           | \$-         | \$-         | \$1,179,527  | \$13,960    | \$80,828    | \$500,000              | \$300,000      |
| Materials and Supplies                          | \$16,395    | \$2,759,152 | \$4,283,610  | \$415,548   | \$3,049,479 | \$1,500,000            | \$1,985,660    |
| Repairs and Maintenance - Equipment             | \$-         | \$-         | \$96,916     | \$15,587    | \$-         | \$200,000              | \$150,000      |
| Training  | \$48,065    | \$2,250     | \$10,170,515 | \$503,570   | \$579,653   | \$3,000,000            | \$3,000,000    |
| Repairs and Maintenance - Buildings             | \$-         | \$-         | \$879,845    | \$155,600   | \$28,770    | \$400,000              | \$400,000      |
| Short Term Employment                           | \$255,777   | \$86,248    | \$43,635,668 | \$2,434,681 | \$2,160,602 | \$19,150,000           | \$9,000,000    |
| Other Contracted Services                       | \$11,500    | \$-         | \$202,440    | \$36,700    | \$35,400    | \$105,000              | \$105,000      |
| Security Services                               | \$-         | \$-         | \$32,760     | \$-         | \$-         | \$300,000              | \$45,000       |
| Postage   | \$16,738    | \$-         | \$2,910,669  | \$112,962   | \$70,489    | \$900,000              | \$900,000      |
| Promotions, Publicity and Printing              | \$383,776   | \$16,215    | \$8,593,749  | \$1,298,566 | \$1,152,736 | \$1,100,000            | \$1,100,000    |

## Summary of Development Programme Expenditure for the period 2018-2024<sup>11</sup>

Development Programme is capital expenditure aimed at improving and enhancing development in different areas of Trinidad and Tobago, which includes human resources and economic and social development. The EBC receives Development Programme funding solely from the Consolidated Fund.



<sup>11</sup> Ministry of Finance website – Draft Estimates of Development Programme 2023 accessed on October 04, 2023: <https://www.finance.gov.tt/wp-content/uploads/2023/10/Draft-Estimates-of-Development-Programme-2024.pdf>

## Major Programmes and Developments<sup>12</sup>

The following table illustrates the major programmes and projects under the Elections and Boundaries Commission and the actual or estimated expenditures for the last four years.

| <b>Sub-head /Item<br/>/Sub-item<br/>/Group<br/>/Project Desc.</b> | <b>Programme/Project</b>  | <b>2022<br/>Actual</b> | <b>2023<br/>Revised<br/>Estimate</b> | <b>2024<br/>Estimate</b> |
|---|---|------------------------|--------------------------------------|--------------------------|
| <b>CF005-06A-005</b>  | Upgrading of the Electronic Voter Registration and Election Management System | \$4,056,577            | \$4,058,000                          | \$-                      |

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<sup>12</sup> Ministry of Finance website – Draft Estimates of Development Programme 2023 accessed on October 04, 2023 <https://www.finance.gov.tt/wp-content/uploads/2023/10/Draft-Estimates-of-Development-Programme-2024.pdf>



## General Useful Information

- Electoral Commission of Jamaica, Jamaica: <https://ecj.com.jm/>
- The Barbados Electoral and Boundaries Commission: <https://www.electoral.barbados.gov.bb/>
- Antigua and Bermuda Electoral Commission: <http://www.abec.gov.ag/>
- The Electoral Commission, UK: <http://www.electoralcommission.org.uk/>