



BUDGET GUIDE

PREPARED BY:
THE OFFICE OF THE PARLIAMENT

HEAD 02: AUDITOR GENERAL

ALLOCATION: \$56,640,200

Publication

An electronic copy of this Guide can be found on the Parliament website: www.ttparliament.org

All correspondence should be addressed to:

The Secretary

Standing Finance Committee

Office of the Parliament

Parliamentary Complex

Cabildo Building

St. Vincent Street, Port of Spain, Republic of Trinidad and Tobago

Tel: (868) 624-7275; Fax: (868) 625-4672

Email: standingfinance@ttparliament.org

Table of Contents

About this Guide.....4

Overview of Head 02: Auditor General.....5

About the Auditor General’s Department 6

Review of Budget 2026 Allocation.....7

 Variation of Appropriation for fiscal year 2026 8

The Auditor General’s total allocation as a percentage of the National Budget for the period 2023-2027.....9

The Auditor General’s Total Allocation as a Percentage of the National Budget by Subhead 10

Where the Auditor General spends its money 11

Summary of Recurrent Expenditure for the 2023-2027 12

 Analysis of Summary of Recurrent Expenditure..... 13

Staff and Pay 14

Expenditure Unique to the Auditor General 16

Terms to Know 17

General Useful Information.....21

About this Guide

This guide provides a summary of expenditure for the Auditor General's Department for the period 2023-2027. It provides Members of Parliament and stakeholders with an overview of the Department's responsibilities. The primary purpose of this guide is to consolidate the information contained in the Budget Documents pertaining to the Auditor General and provide readers with an analysis of that information. This guide is based primarily on:

- [the Draft Estimates of Recurrent Expenditure 2027](#)

Overview of Head 02: Auditor General

\$56,640,200

2027 Total Allocation¹

0.077%

% of National Budget²

¹ Total Allocation = Recurrent Expenditure

² National Budget is calculated by adding the Total Recurrent Expenditure and Total Consolidated Fund. Head 18 -Ministry of Finance, Sub-Head 04 - Current Transfers and Subsidies, Sub-Item 11- Infrastructure Development Fund (IDF) (Infrastructure Development) Fund allocation is part of the Ministry of Finance allocation for the financial year. Therefore, the total recurrent expenditure for the Department does not include the IDF funding.

Therefore, Percentage of the National Budget = [(AGD's Recurrent Expenditure) ÷ (National Budget)] × 100

About the Auditor General's Department³

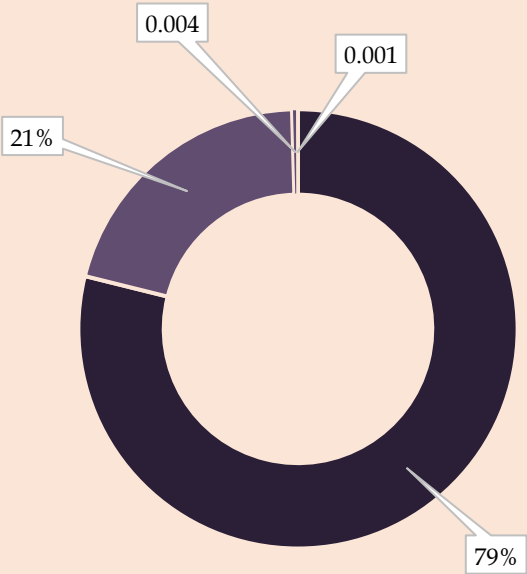
Executive Leadership Auditor General: Ms. Jaiwantie Ramdass	Mission: To independently audit and report on the use of public resources for the benefit of the country and its people, and to lead by example.
Legal Establishment: The Constitution of the Republic of Trinidad and Tobago (Act 4 of 1976) Chapter 8, section 116 prescribes the Establishment of office and functions of Auditor General: <i>116. (1) There shall be an Auditor General for Trinidad and Tobago, whose office shall be a public office.</i> <i>(2) The public accounts of Trinidad and Tobago and of all officers, courts and authorities of Trinidad and Tobago shall be audited and reported on annually by the Auditor General, and for that purpose the Auditor General or any person authorised by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts.</i> <i>(3) The Auditor General is hereby empowered to carry out audits of the accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by or on behalf of the State.</i> <i>(4) The Auditor General shall submit his reports annually to the Speaker, the President of the Senate and the Minister of Finance.</i> <i>(5) The President of the Senate and the Speaker shall cause the report to be laid before the Senate and the House of Representatives, respectively, at the next sitting of the Senate and the House of Representatives after the receipt thereof, respectively.</i> <i>(6) In the exercise of his functions under this Constitution the Auditor General shall not be subject to the direction or control of any other person or authority.</i>	Duties and Powers: The duties and powers of the Auditor General are defined in the Exchequer and Audit Act Chapter 69:01 of the laws of Trinidad and Tobago. Part III of the Exchequer and Audit Act specifies these duties listed hereunder: <i>9.(1) The Auditor General shall examine, inquire into and audit the accounts of all accounting officers and receivers of revenue and all persons entrusted with the assessment of, collection, receipt, custody, issue of payment of public moneys, or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other State property.</i> <i>(2) The Auditor General shall satisfy himself that -</i> <i>(a) all reasonable precautions have been taken to safeguard the collection of public moneys and that the laws, directions and instructions relating thereto have been duly observed;</i> <i>(b) all issues and payments were made in accordance with proper authority and that all payments were properly chargeable and are supported by sufficient vouchers or proof of payment;</i> <i>(c) all money expended has been applied to the purpose or purposes for which the same was granted by Parliament and that such expenditure conforms to the authority which governs it and has been incurred with due regard to the avoidance of waste and extravagance;</i> <i>(d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of stores and other State property.</i>

³ Auditor General's Department website. Accessed on July 14, 2026. Available: <https://auditorgeneral.gov.tt/>

Review of Budget 2026 Allocation

Budget Allocation: October 2025

Summary of Budget Allocation:
October 2025



01 Personnel Expenditure	\$26,996,600
02 Goods and services	\$7,083,600
03 Minor Equipment Purchases	\$130,000
04 Current Transfers and Subsidies	\$19,900
Total	\$34,230,100

Variation of Appropriation for fiscal year 2026⁴

During fiscal year 2026, it was necessary to have a Variation of Appropriation of resources to fund urgent and critical Recurrent in areas where insufficient allocation was provided. The source of these additional funds was the Ministry of Finance. The Auditor General requested and was granted the following variation:

HEAD 02: AUDITOR GENERAL

Recurrent Expenditure: \$5,900,000

01/001/01: Salaries and Cost of Living Allowance - \$5,900,000

To replenish funds utilized to pay an advance on the arrears of Salaries owed to officers.

⁴ Report of the Standing Finance Committee of the House of Representatives for the Second Session (2026/2027), Thirteenth Parliament on the consideration of proposals for the Supplementary and Variation Appropriation for the fiscal year 2026 June 12, 2026. Accessed on: July 15, 2026. Available: <https://www.ttparliament.org/wp-content/uploads/2025/06/p13-s2-H-20260615-SFC-R.pdf>

The Auditor General's total allocation as a percentage of the National Budget for the period 2023-2027

Year ⁵	Total Allocation ⁶	National Budget ⁷	Percentage of National Budget
2023	\$33,507,385	\$69,379,928,103	0.048%
2024	\$31,365,222	\$63,674,007,590	0.049%
2025	\$35,192,489	\$65,450,506,594	0.054%
2026	\$39,782,800	\$76,782,919,774	0.052%
2027	\$56,640,200	\$73,542,254,357	0.077%

⁵ For the Fiscal Years 2023-2025, actual figures were used to calculate the total allocation. However, estimates were used to calculate the total allocation for the Fiscal Years 2026 and 2027.

⁶ Total Allocation for the Auditor General = Recurrent Expenditure

⁷ The National Budget = Recurrent Expenditure + Development Programme Expenditure: Consolidated Fund

The Auditor General's Total Allocation as a Percentage of the National Budget by Subhead

0.080%

Recurrent Expenditure⁸

0.077%

Total Percentage⁹

⁸ Recurrent Expenditure as a Percentage of Total Recurrent Expenditure = $\left(\frac{\text{Department's Recurrent Expenditure}}{\text{Total Recurrent Expenditure}} \right) \times 100$

⁹ Percentage of the National Budget = $\left[\frac{\text{Department's Recurrent Expenditure}}{\text{National Budget}} \right] \times 100$

Where the Auditor General spends its money



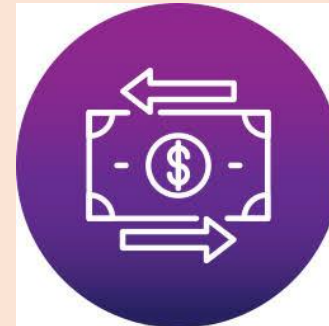
01 Personnel Expenditure:
\$49,530,610



03 Minor Equipment Purchases:
\$72,650



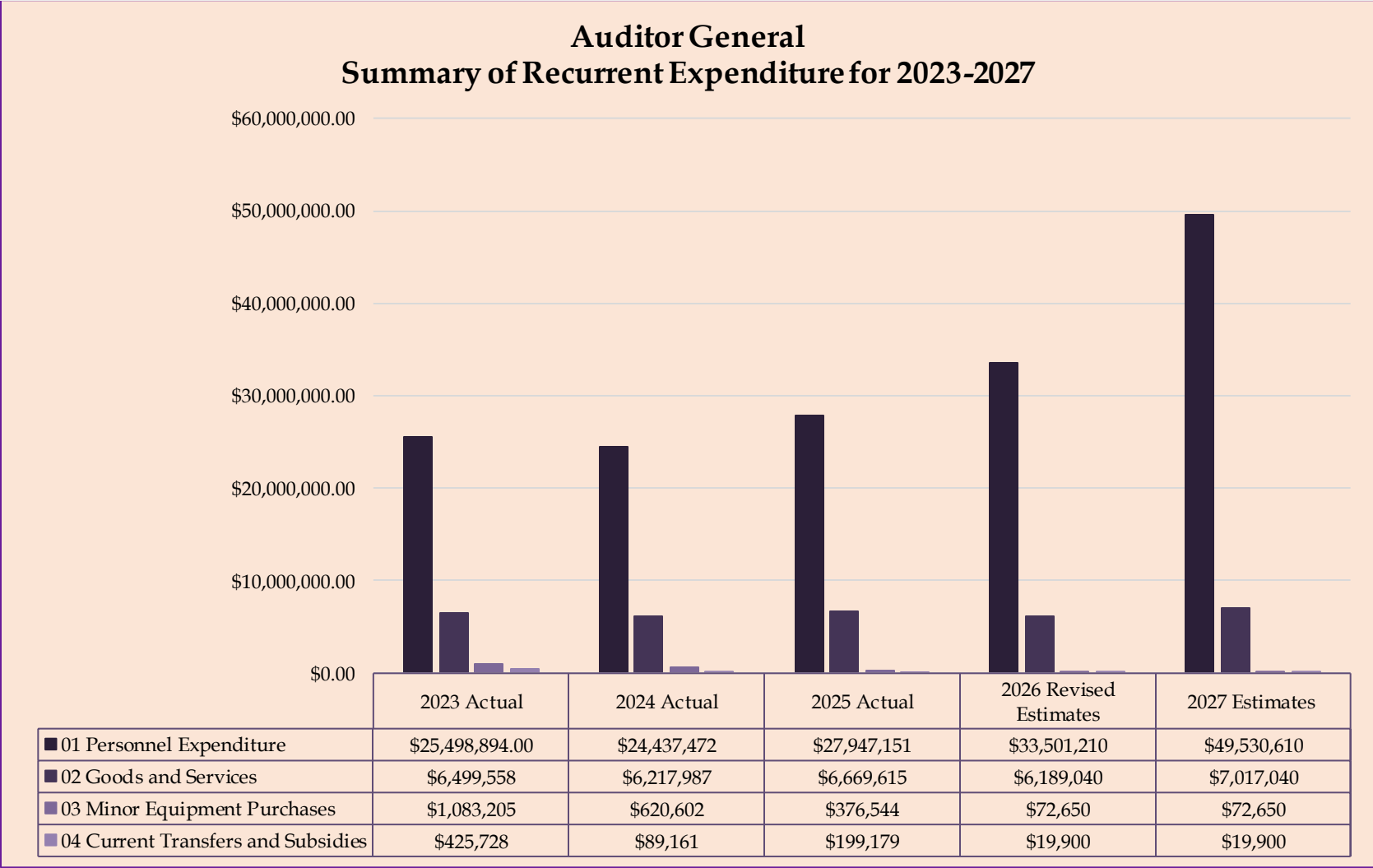
02 Goods and Services:
\$7,017,040



04 Current Transfers and Subsidies:
\$19,900

Summary of Recurrent Expenditure for the 2023-2027¹⁰

The Graph below illustrates the budget allocation of the Auditor General for the fiscal years 2023-2027.



¹⁰ Draft Estimates of Recurrent Expenditure for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf>

Analysis of Summary of Recurrent Expenditure¹¹

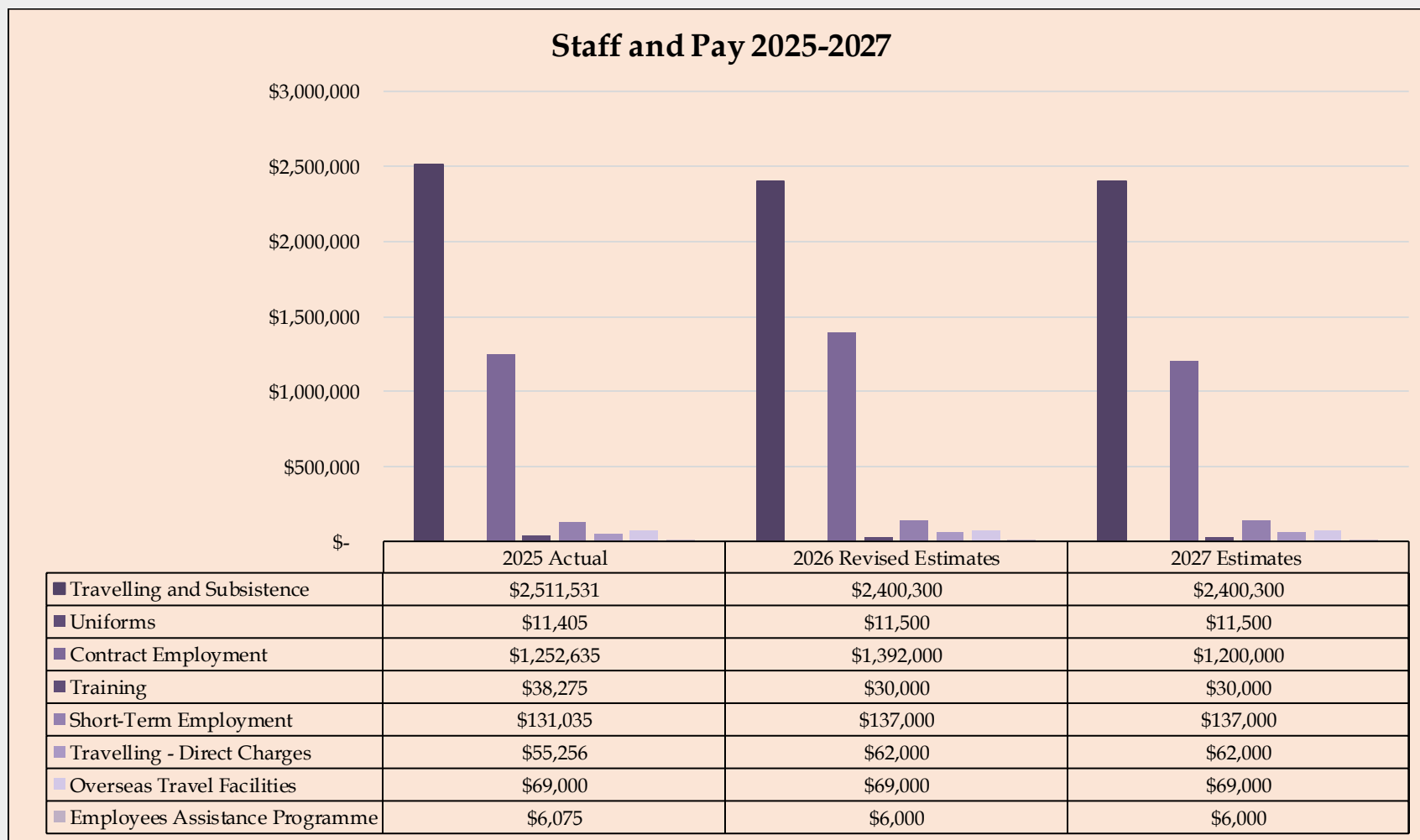
Recurrent Expenditure refers to the expenditure incurred in the day-to-day operations of the Auditor General for Personnel Expenditure, Goods and Services, Minor Equipment Purchases and Current Transfers and Subsidies. Recurrent Expenditure for Fiscal Year 2027 is \$56,640,200.

- Recurrent Expenditure (**Revised**) for Fiscal Year 2026 was **\$39,782,800**. Comparing this figure with the estimated figure for Recurrent Expenditure in Fiscal Year 2027, the allocation increased by **\$16,857,400.00** or **42.37%**.
- The largest portion of the allocation has consistently gone to **Sub-Head 01 Personnel Expenditure for the years 2023-2027**. For Fiscal Year **2027**, this Sub-Head accounted for **87.45%** of the total allocation appropriated to the Department
- Sub-Head 02 **Goods and Services** received the **second largest percentage, 12.39%** of the allocation for Fiscal 2027.
- Sub-Head 03 **Minor Equipment Purchases** remained unchanged between Fiscal Year 2026 (revised) and Fiscal Year 2027.
- Sub-Head 04 **Current Transfers and Subsidies** remained unchanged between Fiscal Year 2026 (revised) and Fiscal Year 2027.

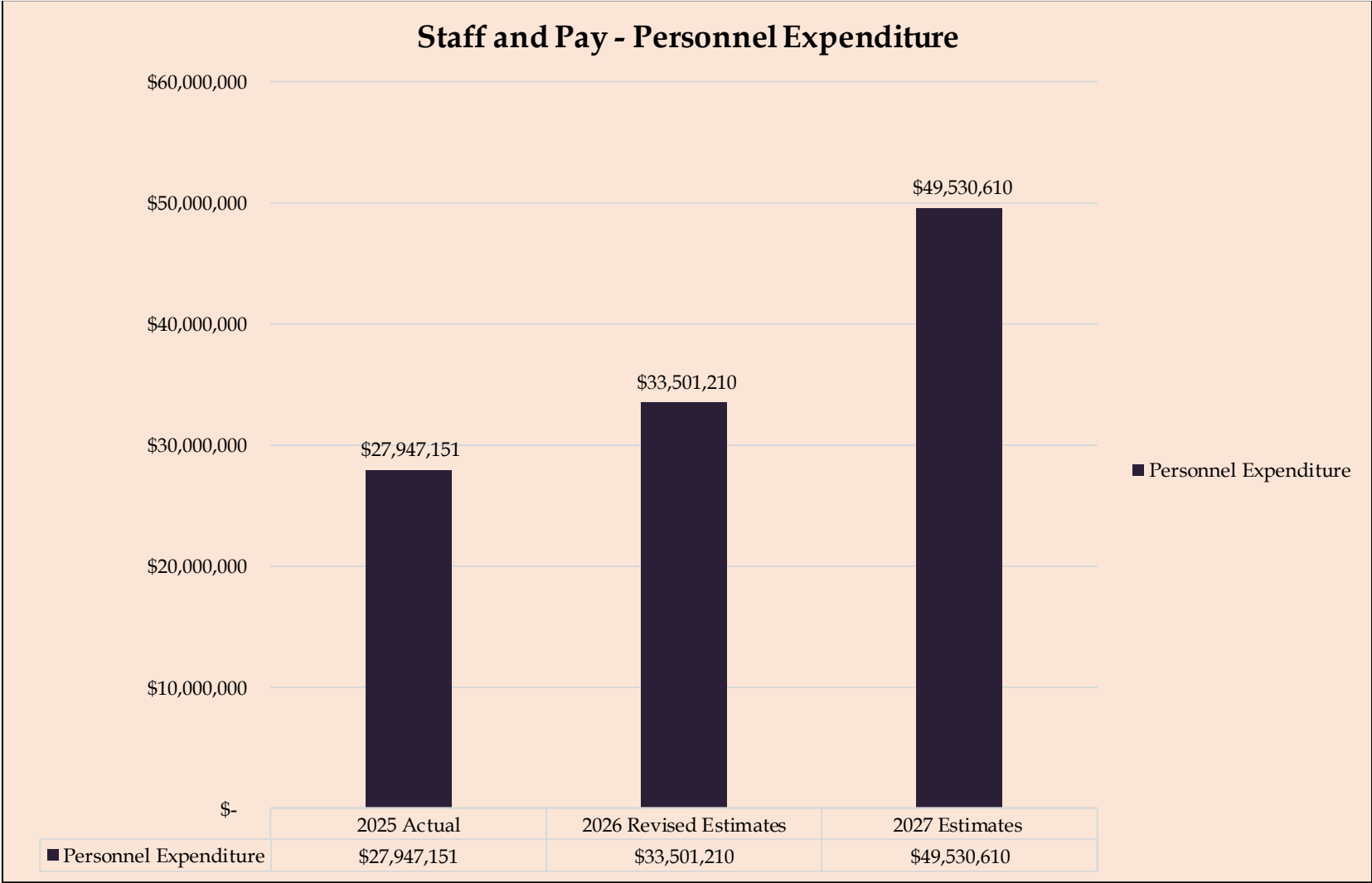
¹¹ Draft Estimates of Recurrent Expenditure for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf>

Staff and Pay

The allocation of staff expenditure for the Fiscal Year **2027** is **\$53,446,410** which represents a **\$15,837,400** increase of approximately **42.11%** from the last fiscal year 2026 (Revised) of **\$37,609,010**. The following charts provide a breakdown of all staff-related expenditure related to staff from 2025-2027¹².

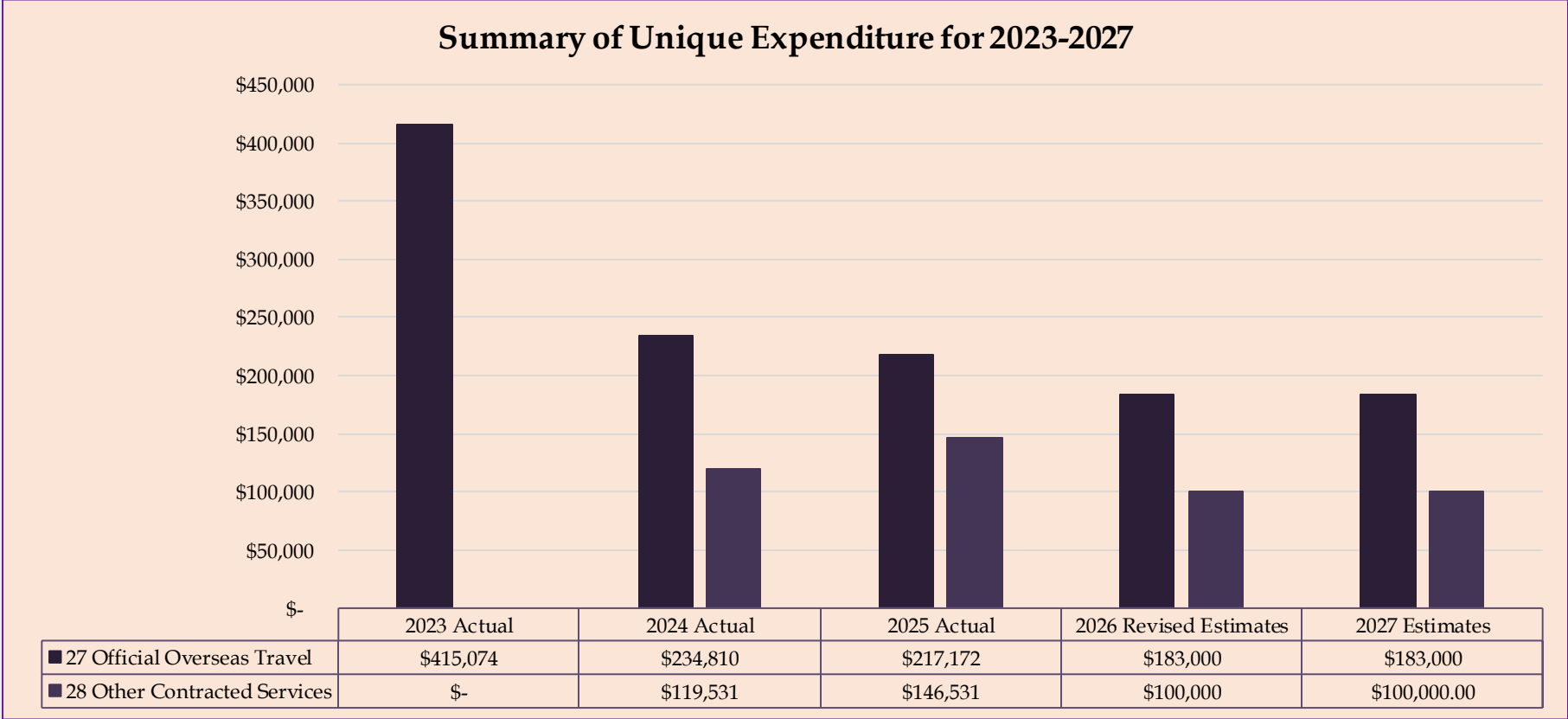


¹² Draft Estimates of Recurrent Expenditure for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf>



Expenditure Unique to the Auditor General

Unique Expenditure refers to expenditure items incurred by the Auditor General that may not feature in other Ministries or Departments. The following graph illustrates the Summary of Official Overseas Travel which is intended for the auditing of the Overseas Missions of the Ministry of Foreign and CARICOM Affairs and Other Contracted Services which is used to outsource auditing services for the period 2023 to 2027.



Term	Definition
Budget	An itemized summary of estimated or intended expenditures for a given period along with proposals for financing them. The budget is the main economic policy tool of the government and indicates how it plans to use public resources to meet policy goals.
Budget Statement	A listing of planned revenue and expenditure for a given period of time.
Consolidated Fund	This fund refers to all revenues (taxes, custom duties and interest) or other monies raised or received by Trinidad and Tobago. Funds appropriated by Parliament and authorized for meeting expenditure for the service of Trinidad and Tobago are taken from the Consolidated Fund.
Departments	Departments refer to governmental organizations not headed by a Minister that deal with a particular area of interest that may cover matters where direct political oversight is inappropriate or unnecessary
Development Programme	Development Programme refers to capital expenditure aimed at improving and enhancing development in different areas of Trinidad and Tobago which includes human resources, economic and social development. The monies used to fund Development Programme expenditure are derived from two sources namely the Consolidated Fund and the Infrastructure Development Fund
Draft Estimates Details of Recurrent Expenditure	This document provides details at sub-item level for a three-year period of the Recurrent Expenditure Budget for each Head of Expenditure and a Summary of Recurrent Expenditure totals by Head. It also includes a Chart of Accounts and classification of Expenditure Sub-items under the Personnel Expenditure, Goods & Services and Minor Equipment Purchases Sub-Heads.

Term	Definition
Draft Estimates of Development Programme	This document provides a summary and details of all projects for the Consolidated Fund covering a three-year period for the Heads of Expenditure of Ministries/Departments and the THA. It also includes a summary and details of projects falling under Head 701 - IDF for the same three-year period.
Draft Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly	This document provides details of the Budget (Revenue/Income and Expenditure) at sub-item level for all Statutory Boards and other Similar Agencies and the Tobago House of Assembly (THA). It also includes a Chart of Accounts and classification of Expenditure Sub-items under the Personnel Expenditure, Goods and Services and Minor Equipment Purchases Sub Heads.
Expenditure	Spending to fulfil a government obligation, generally by issuing a cheque or disbursing cash. Expenditure is sometimes distinguished between capital and current. Capital expenditures are investments in physical assets, such as roads and buildings that can be used for a number of years. Current expenditures reflect spending on wages, benefit payments, and other goods or services that are consumed immediately.
Head of Expenditure	This refers to all Ministries / Departments or State Agencies that make up the Schedule to the Appropriation Bill.
Infrastructure Development Fund (IDF)	This fund refers to the mechanism used, in the main, to finance capital projects being implemented by existing and newly established special-purpose state entities to execute projects assigned to them by ministries, the Tobago House of Assembly and other state agencies. Importantly, monies utilized from this Fund must be approved by of the Parliament.

Term	Definition
Public Sector Investment Programme (PSIP)	The Public Sector Investment Programme (PSIP) is a strategic investment management tool used by the Government of the Republic of Trinidad and Tobago to transform its vision and policies into tangible programmes and projects. The PSIP is aligned to the Policy Framework of the Government of Trinidad and Tobago. This Framework articulates the Government's strategic vision to create a nation where families thrive, young people succeed, and communities grow stronger through responsible governance and forward-thinking policies. This vision is to be achieved through socio-economic transformation driven by strategic diversification, targeted investments, technological advancements, innovation, safer communities, sustainable employment opportunities, and robust public-private sector collaboration. In accordance with the Policy Framework of the Government of Republic of Trinidad and Tobago, the planned programme of works will focus on advancing programmes and projects in the following priority sectors: • Agriculture and Food Security; • Artificial Intelligence, Digital Transformation, New Media, and Social Media; • Ease of Doing Business; • Economic Diversification; • Education Policy Direction; • Government Efficiency; • Healthcare Reform; • Crime and Justice Reform; • Housing; • Regenerative Economy; • Sports Development; • Tourism Growth; • Transport; • Youth Development; and • Workers Agenda.
Recurrent Expenditure	Recurrent expenditure refers to all payments other than for capital assets. Recurrent Expenditure for Trinidad and Tobago is broken down into the following subheads: Personnel Expenditure includes salaries of employees in the Public Service; Goods and Services includes office supplies, contract employment, maintenance of vehicles etc.; Minor Equipment Purchases includes wireless equipment, cell phones, vacuum cleaners, etc.; Current Transfers and Subsidies includes allocations

Term	Definition
	to non-profit institutions, regional organizations, state enterprises, etc.; and Current Transfers to Statutory Boards and Similar Bodies includes allocations to the Tobago House of Assembly, statutory boards and all local government bodies.
Social Sector Investment Programme (SSIP)	The Social Sector Investment Programme (SSIP) delivers a people-first, systems-strong agenda, protecting vulnerable incomes, unlocking human capital, speeding healthcare throughput, building safe and resilient communities, and tightening value-for-money across the social sector. The SSIP is anchored in the Government's vision to achieve the Sustainable Development Goals through its programmes and projects. The SSIP is guided by the Government's National Policy Framework.
Statutory Authority	"Statutory Authority" means a local authority and any commission, board, committee, council or body (whether corporate or unincorporated) established by or under an Act other than the Companies Act declared by the President under section 3 to be subject to the provisions of this Act.
State Enterprises' Investment Programme (SEIP)	The State Enterprises' Investment Programme (SEIP) focuses on capital infrastructure projects undertaken by State Enterprises and Statutory Authorities in the following areas: energy, electricity, transport, tourism, communication, education and training, community, housing, health, public order and safety and public administration. The SEIP is financed through internally generated funds and loans serviced by either the Agencies or Government.

General Useful Information

Documents	Web Link
Parliament Website	https:// www.ttparliament.org/
Parliament YouTube Channel	https:// www.youtube.com/channel/UCDvTAc3t8yEAlIM-Ck49lg
Budget Statement 2027	https:// www.finance.gov.tt/publications/national-budget/budget-statements/
Draft Estimates of Recurrent Expenditure for the Financial Year 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf
Draft Estimates of Development Programme for the Financial Year 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Development-Programme-2027.pdf
Draft Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and the Tobago House of Assembly for Financial Year 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Statutory-Board-2027.pdf
Public Sector Investment Programme 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TRINIDAD-2027-DIGITAL-FINAL.pdf
Social Sector Investment Programme 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/SSIP-2027-for-web-1.pdf

HEAD 02: Auditor General

State Enterprises Investment Programme 2027.	https://www.finance.gov.tt/state-enterprise-investment-programme-2027/
Public Sector Investment Programme Tobago 2027.	https://www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TOBAGO-2027-DIGITAL-FINAL.pdf
Estimates of Recurrent Expenditure for the Financial Year 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/03/Estimates-of-Recurrent-Expenditure-2026.pdf
Estimates of Development Programme for the Financial Year 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/03/Estimates-of-Development-Programme-2026.pdf
Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and the Tobago House of Assembly for Financial Year 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/03/Estimates-of-the-Revenue-and-Expenditure-of-the-Statutory-Boards-and-Similar-Bodies-and-of-the-Tobago-House-of-Assembly-2026.pdf
Public Sector Investment Programme 2026.	https://www.finance.gov.tt/wp-content/uploads/2025/08/PSIP-Trinidad2025-Final-Digital.pdf
Social Sector Investment Programme 2026.	https://www.finance.gov.tt/wp-content/uploads/2025/08/SSIP-2026.pdf
State Enterprises Investment Programme 2026.	https://www.finance.gov.tt/wp-content/uploads/2025/10/SEIP-2026-for-web.pdf
Public Sector Investment Programme Tobago 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TOBAGO-2027-DIGITAL-FINAL.pdf

Auditor General Report	https://auditorgeneral.gov.tt/sites/default/files/Auditor%20General%27s%20Report%202025.pdf
------------------------	---