

PARLIAMENT
REPUBLIC OF TRINIDAD AND TOBAGO

BUDGET GUIDE

PREPARED BY:
THE OFFICE OF THE PARLIAMENT

HEAD 08: ELECTIONS AND BOUNDARIES COMMISSION

ALLOCATION:

Publication

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About this Guide

This guide provides a summary of expenditure for the Elections and Boundaries Commission for the period 2023-2027. 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 in the various Budget Documents pertaining to the Elections and Boundaries Commission and provide readers with an analysis of that information. This guide is based primarily on:

- the Draft Estimates of Recurrent Expenditure 2027; and
- the Draft Estimates of Development Programme 2027.

Overview of Head 08: Elections and Boundaries Commission

$104,684,300 2027 Estimates of Recurrent Expenditure	$3,000,000 2027 Estimates of Development Programme
$107,684,300 2027 Total Allocation[1]	0.15% % of National Budget[2]

[1] Total Allocation = Recurrent Expenditure + Development Programme

[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 Fiscal Year. Therefore, the total recurrent expenditure for the Commission does not include the IDF funding.
Therefore, Percentage of the National Budget = [(Commission's Recurrent Expenditure + Commission's Consolidated Fund) ÷ (National Budget)] × 100

About the Elections and Boundaries Commission[3]

Executive Leadership

Chief Election Officer – Mrs. Fern Narcis-Scope
Deputy Chief Election Officer – Ms. Lena Sahadeo
Assistant Chief Election Officer – Ms. Pamela Ogiste

Mission:

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.

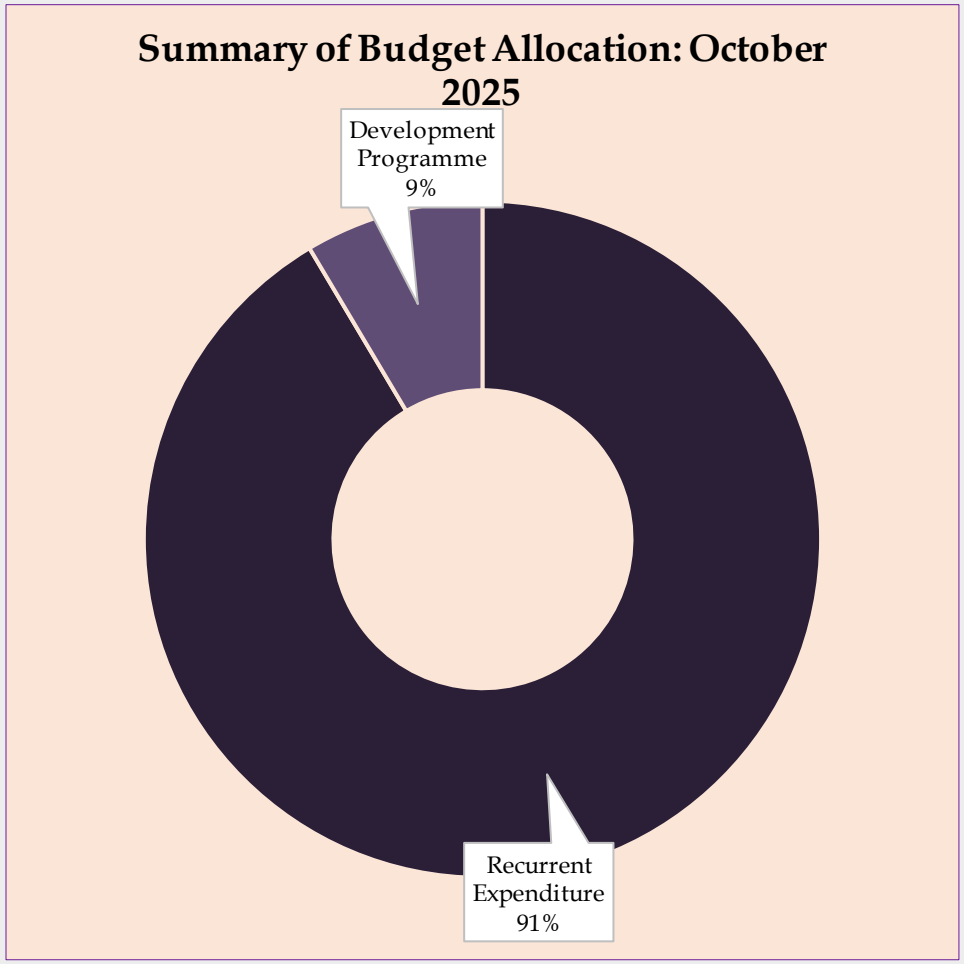
Four pieces of legislation provide the Elections and Boundaries Commission with its legal and constitutional authority to conduct elections. They are the Representation of the People Act Chap. 2:01 of the laws of Trinidad and Tobago, the Elections and Boundaries Commission (Local Government) Act, Chap. 25:50; the Municipal Corporations Act, 1990; the Elections and Boundaries Commission (Local Government and Tobago House of Assembly Act No. 40 of 1996.

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

[3] The Elections and Boundaries Commission Website. Accessed on: September 30, 2026: https://ebctt.com/about-us/mission-and-vision/

Review of Budget 2026 Allocation

Budget Allocation: October 2025



Recurrent Expenditure	$85,717,400
Development Programme	$8,000,000
Total	$93,717,400

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

Year [4]	Total Allocation[5]	National Budget[6]	Percentage of National Budget
2023	$114,757,394	$69,379,928,103	0.17%
2024	$81,340,746	$63,674,007,590	0.12%
2025	$122,993,697	$65,450,506,594	0.19%
2026	$80,282,300	$76,782,919,774	0.10%
2027	$107,684,300	$73,542,254,357	0.15%

[4] 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 (Revised) and 2027.
[5] Total Allocation for the Elections and Boundaries Commission =Recurrent Expenditure + Consolidated Fund Expenditure
[6] The National Budget =Recurrent Expenditure + Development Programme Expenditure: Consolidated Fund

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

0.15%	0.12%
Recurrent Expenditure[7]	Consolidated Fund[8]
0.15%	
Total Percentage[9]	

[7] Recurrent Expenditure as a Percentage of Total Recurrent Expenditure = $\left(\frac{\text{Commission's Recurrent Expenditure}}{\text{Total Recurrent Expenditure}}\right) \times 100$

[8] Consolidated Fund as a Percentage of Total Consolidated Fund = $\left(\frac{\text{Commission's Consolidated Fund Allocation}}{\text{Total Consolidated Fund}}\right) \times 100$

[9] Percentage of the National Budget = $\left[\frac{(\text{Commission's Recurrent Expenditure} + \text{Commission's Consolidated Fund})}{\text{National Budget}}\right] \times 100$

Where the Department spends its money



01 Personnel Expenditure:

$51,394,700



03 Minor Equipment Purchases:

$2,500,000



Consolidated Fund (DP):

$3,000,000



02 Goods and Services:

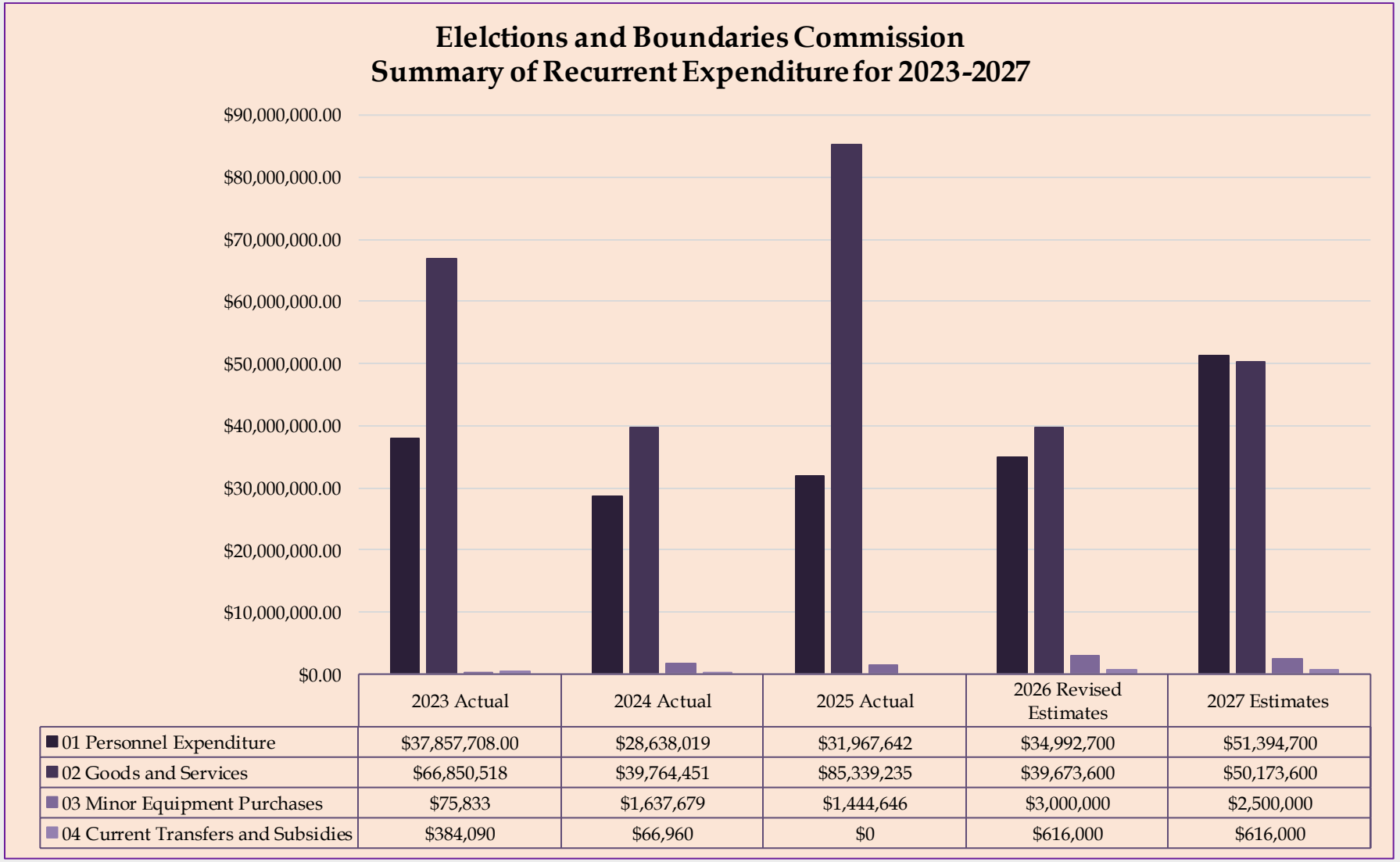
$50,173,600



04 Current Transfers and Subsidies: **$616,000**

Summary of Recurrent Expenditure for the 2023-2027[10]

The Graph below illustrates the budget allocation of the Elections and Boundaries Commission Recurrent Expenditure for the Fiscal Years 2023 – 2027.



	2023 Actual	2024 Actual	2025 Actual	2026 Revised Estimates	2027 Estimates
01 Personnel Expenditure	$37,857,708.00	$28,638,019	$31,967,642	$34,992,700	$51,394,700
02 Goods and Services	$66,850,518	$39,764,451	$85,339,235	$39,673,600	$50,173,600
03 Minor Equipment Purchases	$75,833	$1,637,679	$1,444,646	$3,000,000	$2,500,000
04 Current Transfers and Subsidies	$384,090	$66,960	$0	$616,000	$616,000

[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 Expenditure[11]

Recurrent Expenditure refers to the expenditure which are in during the day-to-day operations of the Assembly for Personnel Expenditure, Goods and Services, Minor Equipment Purchases and Current Transfers and Subsidies. Recurrent Expenditure for Fiscal Year 2027 is **$104,684,300**.

- Recurrent Expenditure **(Revised)** for Fiscal Year 2026 was **$78,282,300**. Comparing this figure with the estimated figure for Recurrent Expenditure in Fiscal Year 2026, the allocation increased by **$26,402,000** or **34%.**

- Sub-Head 01 **Personnel Expenditure** received the **largest percentage (49%)** of the 2026 budgetary allocation**.**

- Sub-Head 02 **Goods and Services** received the **second largest percentage (48%)** of the allocation for fiscal 2026.

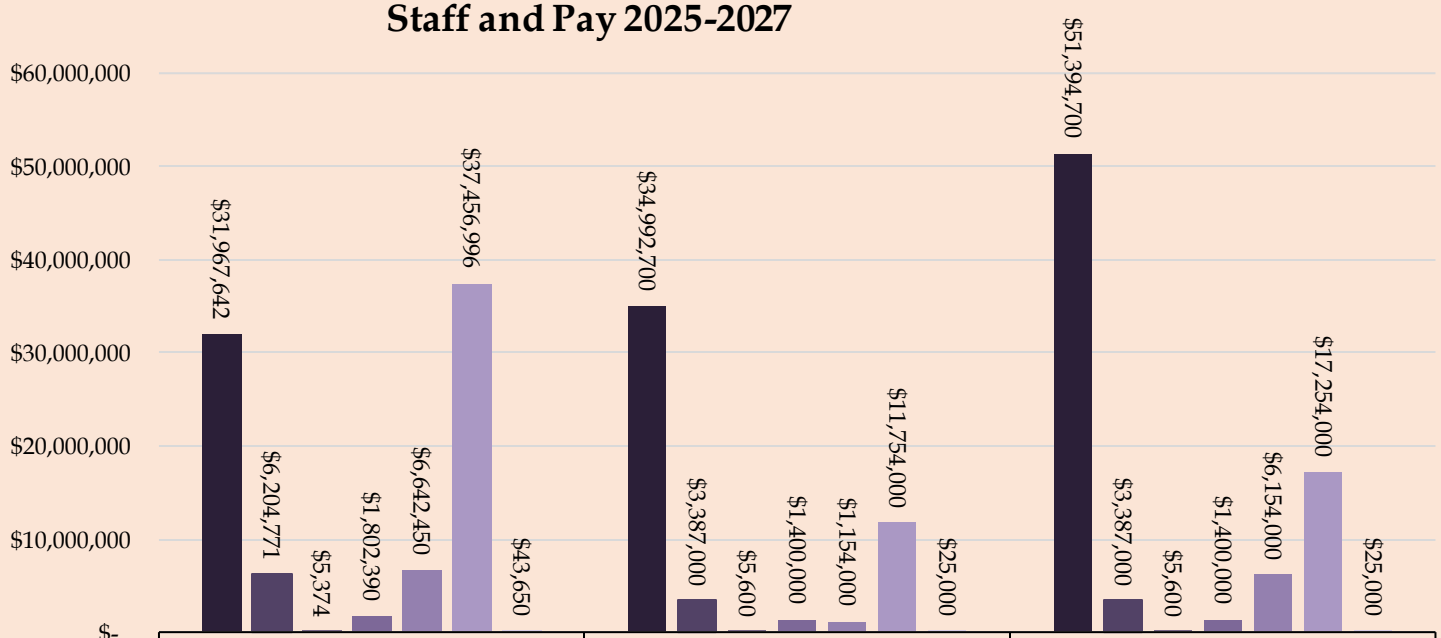
- Sub-Head 03 **Minor Equipment Purchases** received **second lowest percentage (2.4%)** of the total allocation for fiscal 2026.

- Sub-Head 04 **Current Transfers and Subsidies** received the **lowest percentage (43.1%)** of the allocation for fiscal 2026.

[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 **$79,675,000** which represents an increase of approximately **51**% from the last fiscal year 2026 (Revised). The following charts provide a breakdown of staff-related expenditure for the period 2025 to 2027[12].



	2025 Actual	2026 Revised Estimates	2027 Estimates
Personnel Expenditure	$31,967,642	$34,992,700	$51,394,700
Travelling and Subsistence	$6,204,771	$3,387,000	$3,387,000
Uniforms	$5,374	$5,600	$5,600
Contract Employment	$1,802,390	$1,400,000	$1,400,000
Training	$6,642,450	$1,154,000	$6,154,000
Short-Term Employment	$37,456,996	$11,754,000	$17,254,000
Employees Assistance Programme	$43,650	$25,000	$25,000

[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 Ministry: Travelling Direct Charges

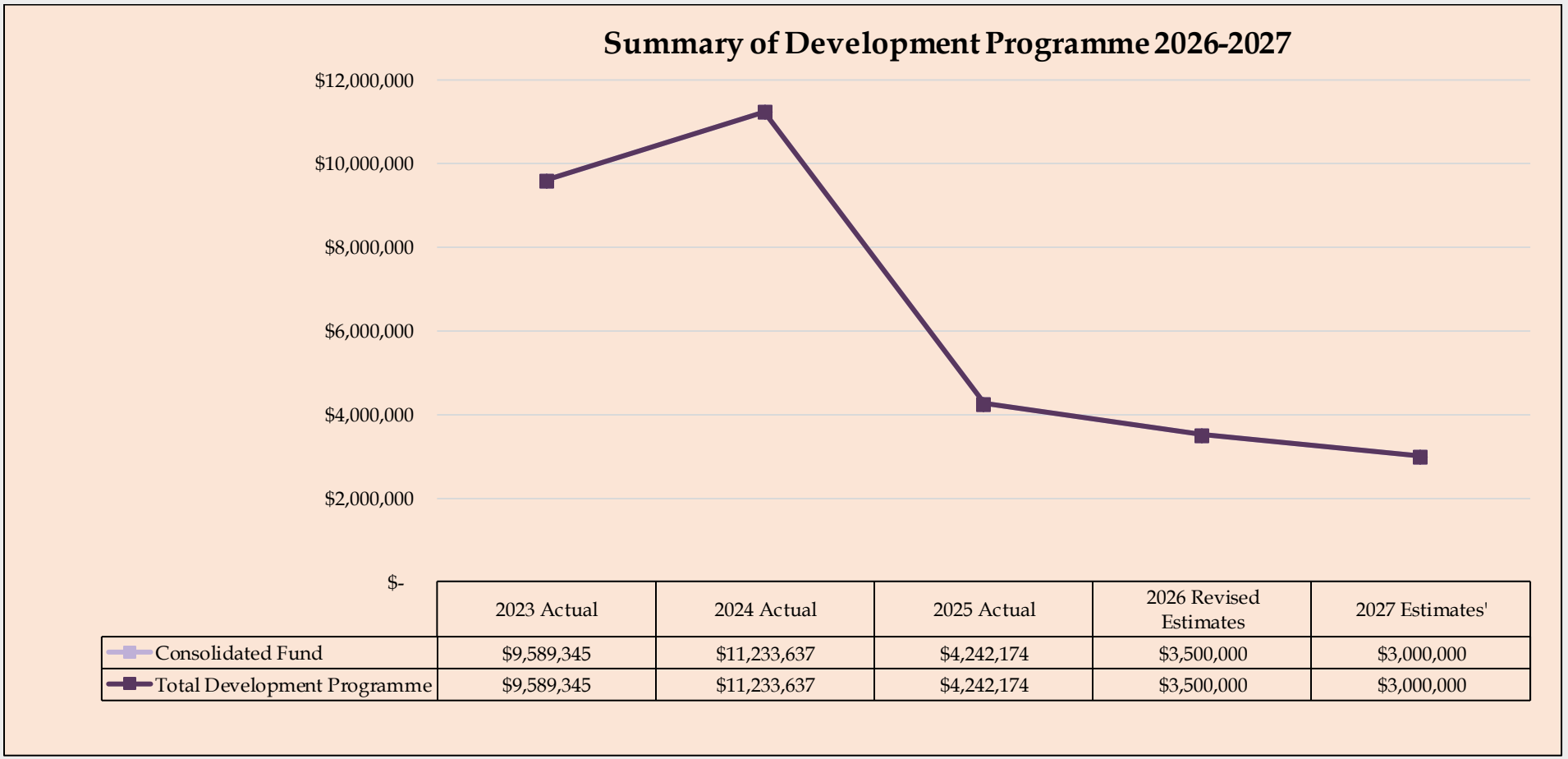
Unique Expenditure refers to expenditure items incurred by the Ministry that may not feature in other Ministries or Departments or is worth noting. In Fiscal 2027, travelling direct charges are allocated **$54,700** the same as Fiscal 2026.



	2023 Actual	Actual 2024	Actual 2025	2026 Revised Estimates	2027 Estimates
Travelling Direct Charges	$13,680	$38,520	$60,660	$54,700	$54,700

Summary of Development Programme Expenditure for the period 2023-2027

Development Programme is capital expenditure aimed at improving and enhancing development in different areas of Trinidad and Tobago which includes; human resources, economic and social development. The allocation to the Elections and Boundaries Commission for development programmes and projects for fiscal year **2027 = $3,000,000**[13].



	2023 Actual	2024 Actual	2025 Actual	2026 Revised Estimates	2027 Estimates'
Consolidated Fund	$9,589,345	$11,233,637	$4,242,174	$3,500,000	$3,000,000
Total Development Programme	$9,589,345	$11,233,637	$4,242,174	$3,500,000	$3,000,000

[13] Draft Estimates of Development Programme for the Financial Year 2027. Accessed on: October 12, 2026. Available on: https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Development-Programme-2027.pdf

Details of the Consolidated Fund by Item[14]



004 Social Infrastructure:

$3,000,000

[14] Draft Estimates of Development Programme for the Financial Year 2027. Accessed on: October 12, 2026. Available on: https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Development-Programme-2027.pdf

Terms to Know

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 Estimates 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 fulfill 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 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/UCDvTAcd3t8yEAIiM-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

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Documents	Web Link
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

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Documents	Web Link
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