

PARLIAMENT
REPUBLIC OF TRINIDAD AND TOBAGO

BUDGET GUIDE

PREPARED BY:
THE OFFICE OF THE PARLIAMENT

HEAD 17: PERSONNEL DEPARTMENT

ALLOCATION: $47,819,500

Publication

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

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About this Guide

This guide provides a summary of expenditure for the Personnel 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 within the various Budget Documents pertaining to the Personnel Department 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 17: Personnel Department

$47,319,500 2027 Estimates of Recurrent Expenditure	$500,000 2027 Estimates of Development Programme
$47,819,500 2027 Total Allocation[1]	0.07% % 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 financial year. Therefore, the total recurrent expenditure for the Department does not include the IDF funding.
Therefore, Percentage of the National Budget = [(Department's Recurrent Expenditure + Department's Consolidated Fund) ÷ (National Budget)] × 100

About the Personnel Department[3]

Executive Leadership

Chief Personnel Officer: Dr. Daryl Dindial
Deputy Chief Personnel Officer (Ag.): Ms. Wendy Barton
Deputy Chief Personnel Officer (Ag.): Ms. Sumatie Ramcharitar-Phagoo

Role:

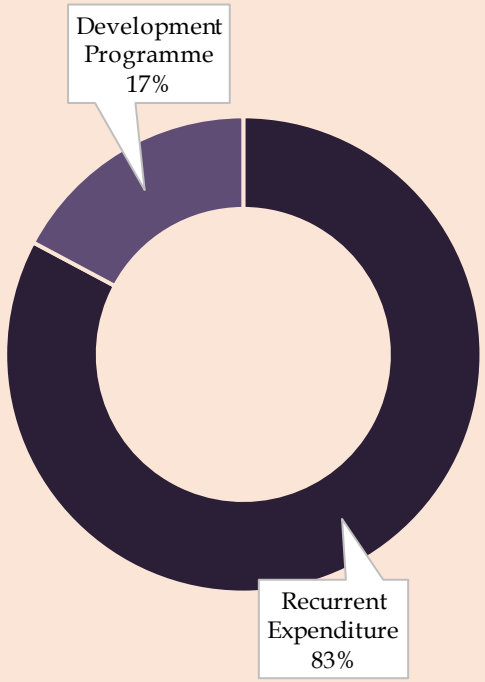
The Personnel Department conducts collective bargaining negotiations with some sixteen (16) appropriately recognized associations / recognized majority unions. The Department is charged with the responsibility for determining and/or advising on pay and other terms and conditions of service for a wide spectrum of employees within the public sector.

[3] https://www.cpo.gov.tt/

Review of Budget 2026 Allocation

Budget Allocation: October 2025

Summary of Budget Allocation: October 2025



Recurrent Expenditure	$37,344,600
Development Programme	$7,760,000
Total	$45,104,600

Supplementation and Variation of Appropriation for fiscal year 2026

➢ Supplementation of Appropriation for fiscal year 2026

During fiscal year 2026, it was necessary to have a Supplementation 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 Consolidated Fund. The Personnel Department requested and was granted the following supplementations:

HEAD: 17 – PERSONNEL DEPARTMENT

Recurrent Expenditure - $2,518,670

02/001/01: Travelling and Subsistence - $60,000

To supplement the provision to facilitate the payment of Travelling and Subsistence to eligible officers to the end of the fiscal year.

02/001/08: Rent/Lease – Office Accommodation and Storage - $1,049,540

To supplement the provision for the payment of rent to the end of the fiscal year.

02/001/16: Contract Employment - $95,000

To supplement the provision for the payment of Salaries and Transport Allowance to contract officers to the end of the fiscal year.

02/001/22: Short-term Employment - $732,130

To supplement the provision to meet the cost of Salaries under short-term employment to the end of the fiscal year.

02/001/23: Fees - $282,000

To supplement the provision to meet the annual subscription fee of the VMWare support and software assurance.

04/007/40: Gratuities to Contract Officers - $300,000

To supplement the provision to enable the payment of gratuities to persons whose contracts have expired.

➢ Variation of Appropriation for fiscal year 2026[4]

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 Personnel Department requested and was granted the following variations:

HEAD: 17 – Personnel Department

Recurrent Expenditure: $1,000,000

01/001/01: Salaries and Cost of Living Allowance - $1,000,000

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: July 02, 2026. Available: https://www.ttparliament.org/wp-content/uploads/2025/06/p13-s2-H-20260615-SFC-R.pdf

The Department'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	$44,016,705	$69,379,928,103	0.06%
2024	$40,711,677	$63,674,007,590	0.06%
2025	$40,174,006	$65,450,506,594	0.06%
2026	$44,138,600	$76,782,919,774	0.06%
2027	$47,819,500	$73,542,254,357	0.07%

[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 2025 and 2026.
[6] Total Allocation for the Personnel Department =Recurrent Expenditure + Consolidated Fund Expenditure
[7] The National Budget =Recurrent Expenditure + Development Programme Expenditure: Consolidated Fund

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

0.07%	0.02%
Recurrent Expenditure[8]	Consolidated Fund[9]
0.07%	
Total Percentage[10]	

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

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

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

Where the Department spends its money



01 Personnel Expenditure: **$23,986,500**



03 Minor Equipment Purchases: **$110,000**



Consolidated Fund (DP): **$500,000**



02 Goods and Services: **$22,623,000**

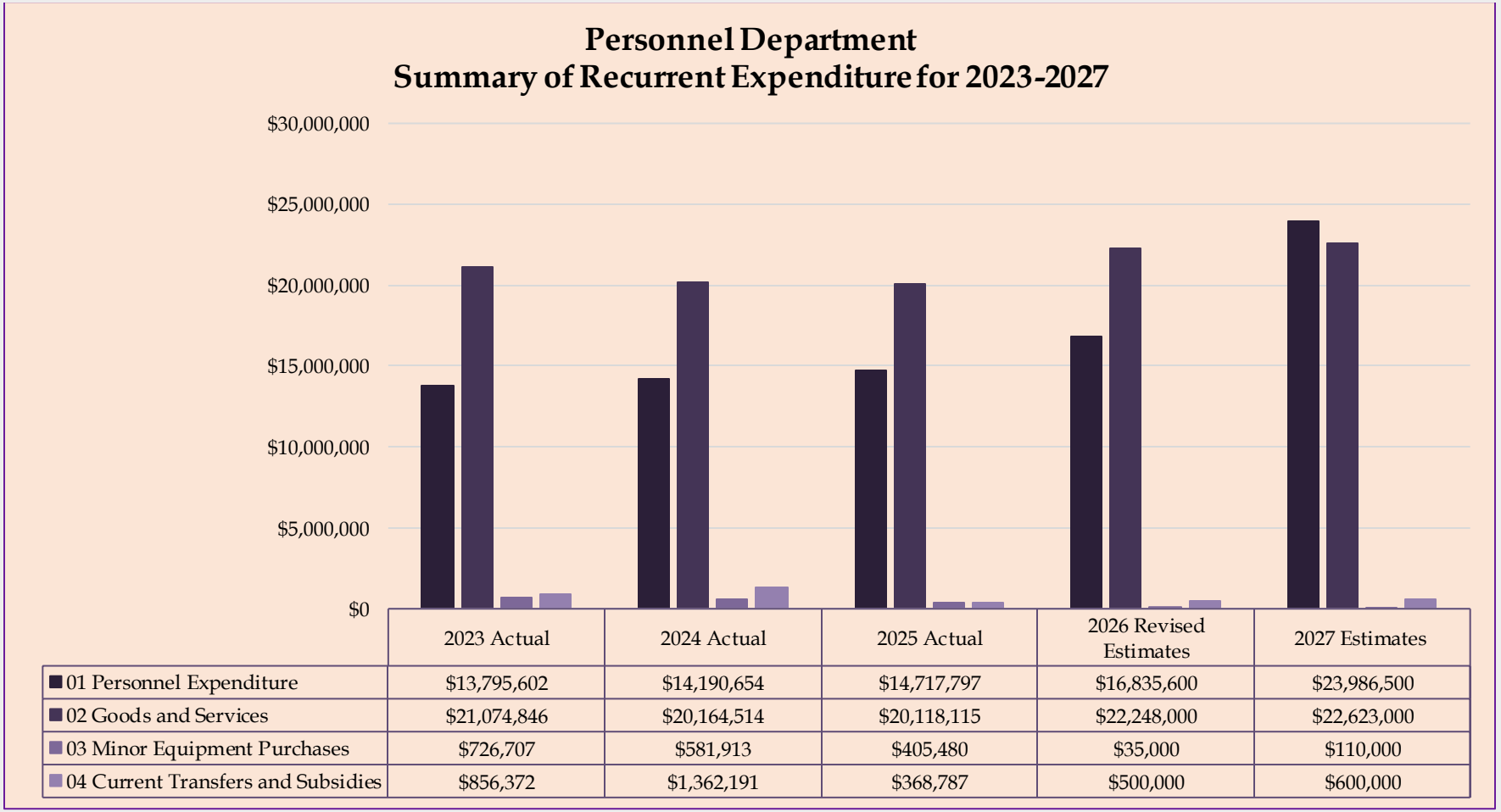


04 Current Transfers and Subsidies:

$600,000

Summary of Recurrent Expenditure for the 2027[11]

The Graph below illustrates the budget allocation of the Personnel Department Recurrent Expenditure for the financial years 2023 - 2027.



	2023 Actual	2024 Actual	2025 Actual	2026 Revised Estimates	2027 Estimates
01 Personnel Expenditure	$13,795,602	$14,190,654	$14,717,797	$16,835,600	$23,986,500
02 Goods and Services	$21,074,846	$20,164,514	$20,118,115	$22,248,000	$22,623,000
03 Minor Equipment Purchases	$726,707	$581,913	$405,480	$35,000	$110,000
04 Current Transfers and Subsidies	$856,372	$1,362,191	$368,787	$500,000	$600,000

[11] Ministry of Finance, Draft Estimates of Recurrent Expenditure 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[12]

Recurrent Expenditure refers to the expenditure which is incurred in the day-to-day operations of the Department for Personnel Expenditure, Goods and Services, Minor Equipment Purchases and Current Transfers and Subsidies. Recurrent Expenditure for Fiscal Year 2027 is **$47,319,500**.

- Recurrent Expenditure **(Revised)** for Fiscal Year 2026 was **$39,618,600**. Comparing this figure with the estimated figure for Recurrent Expenditure in Fiscal Year 2026/7, the allocation increased by **$7,700,900** or **19.48%.**

- Sub-Head 01 **Personnel Expenditure** received the **highest (50.7%)** of the 2027 budgetary allocation increasing from **$16.84 million in 2026 to $23.99 million**, an increase of **$7.15 million (42.5%)**.

- Sub-Head 02 **Goods and Services** received the **second largest percentage (47.8%)** of the allocation for fiscal 2027, rising marginally from **$22.25 million to $22.62 million**, an increase of **$375,000 (1.7%)**

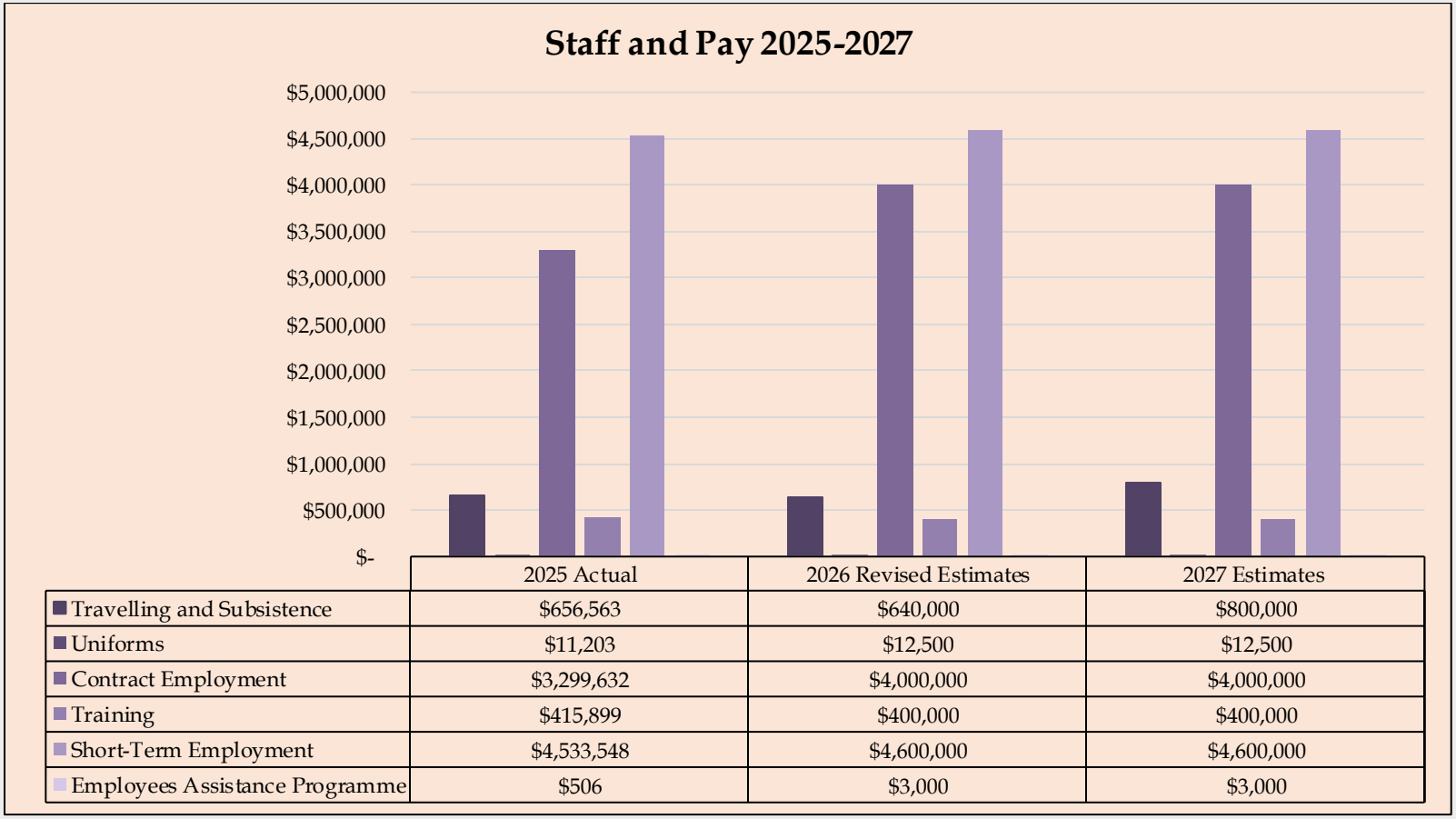
- Sub-Head 03 **Minor Equipment Purchases** received the **lowest percentage (0.23%)** of the total allocation for fiscal 2027.

- Sub-Head 04 **Current Transfers and Subsidies** received the **second lowest percentage (1.27%)** of the allocation for fiscal 2027.

[12] Ministry of Finance website, Draft Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and the Tobago House of Assembly for the Financial Year 2026. Accessed on: October 12, 2026, Available on: https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Statutory-Board-2027.pdf

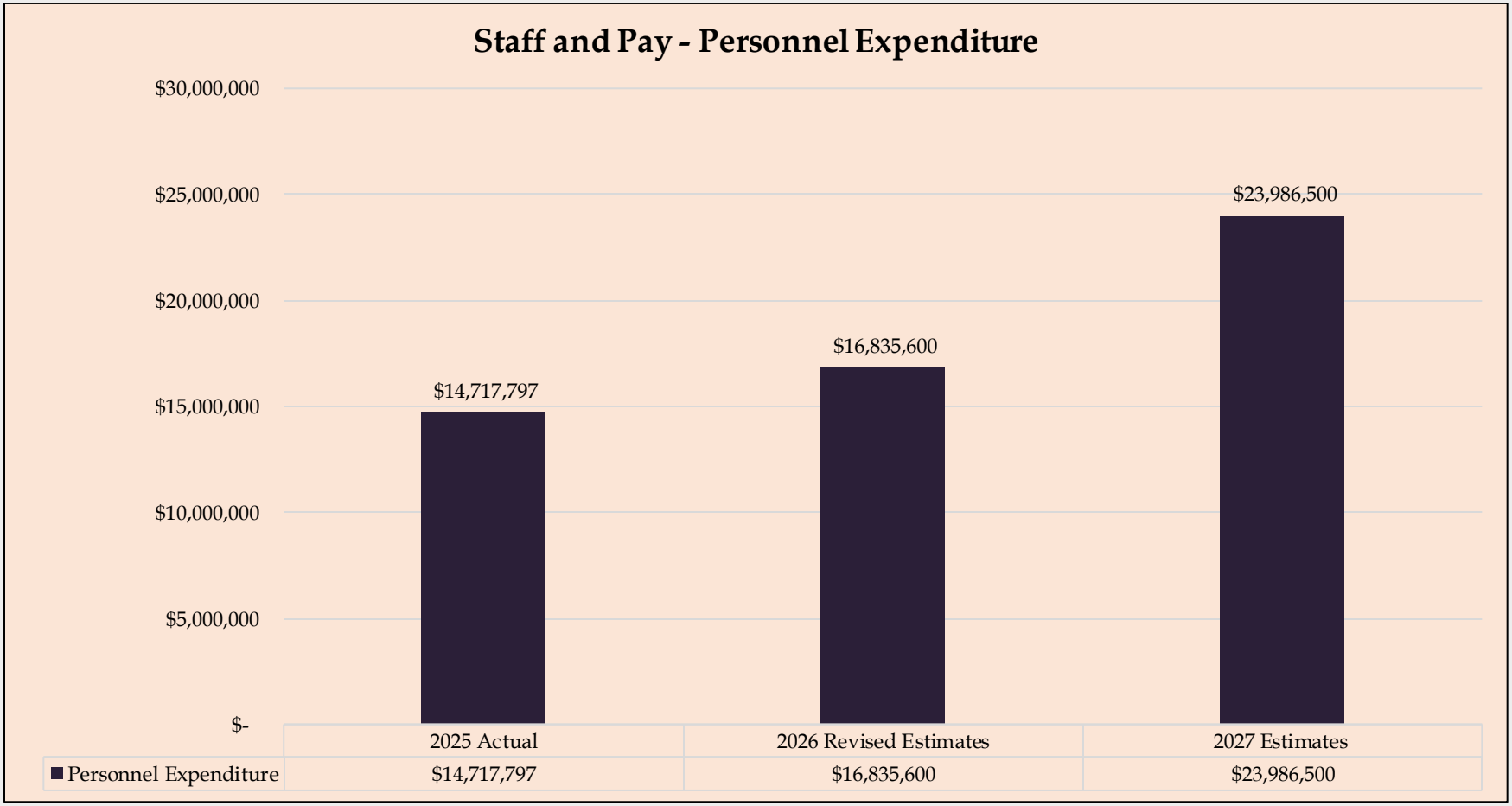
Staff and Pay

The allocation of staff – related expenditure for the fiscal year 2027 is **$33,802,000,** representing an increase of approximately **29**% from the last fiscal year 2026 (Revised). The following charts provide a breakdown of staff-related expenditure for the period 2025 to 2027[13].



	2025 Actual	2026 Revised Estimates	2027 Estimates
Travelling and Subsistence	$656,563	$640,000	$800,000
Uniforms	$11,203	$12,500	$12,500
Contract Employment	$3,299,632	$4,000,000	$4,000,000
Training	$415,899	$400,000	$400,000
Short-Term Employment	$4,533,548	$4,600,000	$4,600,000
Employees Assistance Programme	$506	$3,000	$3,000

[13] 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

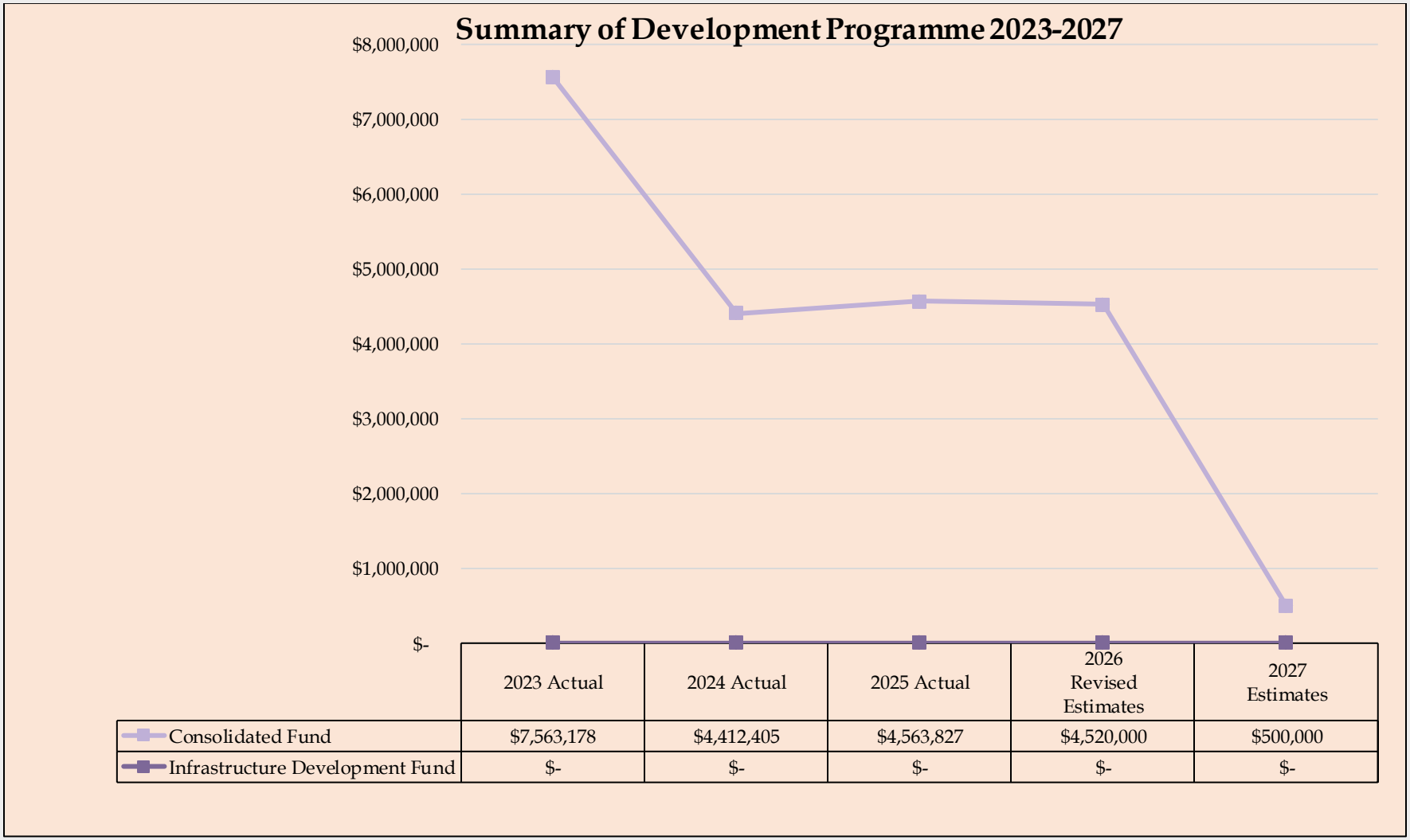

Staff and Pay - Personnel Expenditure
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
$14,717,797
$16,835,600
$23,986,500
2025 Actual
2026 Revised Estimates
2027 Estimates
Personnel Expenditure
$14,717,797
$16,835,600
$23,986,500

Summary of Development Programme Expenditure for the period 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 Personnel Department for development programmes and projects for fiscal year **2027** = **$500,000**[14]. These funds are presented in two parts as follows:

- Funds disbursed directly from the Consolidated Fund = **$500,000** and represent **1.97**% of the total development programme allocation to the Department**;** and
- No funds were allocated to the Infrastructure Development Fund.

[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



	2023 Actual	2024 Actual	2025 Actual	2026 Revised Estimates	2027 Estimates
Consolidated Fund	$7,563,178	$4,412,405	$4,563,827	$4,520,000	$500,000
Infrastructure Development Fund	$-	$-	$-	$-	$-

Details of the Consolidated Fund by Item[15]



005 Multi – Sectoral and Other Services:

$500,000

[15] 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

Status of Projects Initiated in Fiscal Year 2023

For the fiscal year 2023 the following new projects were scheduled for implementation under the Personnel Department, and as such require further inquiry into the progress of completion[16]:

Projects/Programmes	2023 Actual	2024 Actual	2025 Actual	2026 Revised Estimates	2027 Estimates
CF/005/06/A045 Conduct of a Job Evaluation Exercise for Daily Rated Workers	12,319	-	-	-	-

[16] Draft Estimates of Development Programme for the Financial Year 2026. 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. 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
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