PARLIAMENT
REPUBLIC OF TRINIDAD AND TOBAGO

BUDGET GUIDE

PREPARED BY:
THE OFFICE OF THE PARLIAMENT

HEAD 24: MINISTRY OF LAND AND LEGAL AFFAIRS

ALLOCATION: $807,984,430

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 24: Ministry of Land and Legal Affairs 5
About the Ministry of Land and Legal Affairs 6
Review of Budget 2026 Allocation 7
The Ministry's total allocation as a percentage of the National Budget for the period 2026-2027 8
The Ministry's Total Allocation as a Percentage of the National Budget by Subhead 9
Where the Ministry spends its money 10
Summary of Recurrent Expenditure for the 2026-2027 11
Analysis of Summary of Recurrent Expenditure 12
Staff and Pay 14
Current Transfers to State Enterprises, Statutory Boards and Similar Bodies 16
Summary of Development Programme Expenditure for the period 2026-2027 18
Details of the Consolidated Fund by Item 19
Details of Infrastructure Development Fund 20
Public Sector Investment Programme 2027 21
State Enterprise Investment Programme 2027 22
Status of Projects Initiated in Fiscal Year 2026 25
Status of Projects Initiated in Fiscal Year 2027 27
Terms to Know 28
General Useful Information 32

About this Guide

This guide provides a summary of expenditure for the Ministry of Land and Legal Affairs for the period 2026-2027. It provides Members of Parliament and stakeholders with an overview of the Ministry's responsibilities. The primary purpose of this guide is to consolidate the information contained in the various Budget Documents pertaining to the Ministry of Land and Legal Affairs and provide readers with an analysis of that information. This guide is based primarily on:

- the Draft Estimates of Recurrent Expenditure 2027;
- the Draft Estimates of Development Programme 2027;
- the Draft Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly 2027;
- the Public Sector Investment Programme 2027; and
- the State Enterprises Investment Programme 2027.

Overview of Head 24: Ministry of Land and Legal Affairs

$538,414,430 2027 Estimates of Recurrent Expenditure	$269,570,000 2027 Estimates of Development Programme
$807,984,430 2027 Total Allocation[1]	0.81% % 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 Ministry does not include the IDF funding.
Therefore, Percentage of the National Budget = [(Ministry's Recurrent Expenditure + Ministry's Consolidated Fund) ÷ (National Budget)] × 100

About the Ministry of Land and Legal Affairs[3]

Executive Leadership

Minister: The Hon. Saddam Hosein
Permanent Secretary: Ms. Nela Dwarika-Ali

Mission:

To provide Trinidad and Tobago with world-class land administration and legal registration services through the integration of modern technology, transparent governance, and a commitment to data integrity.

Departments:

- Intellectual Property
- Land Management
- Licensing
- Registrar General
- Surveys Mapping
- Valuation
- Commissioner of Affidavits
- Government Aided Self-Help Housing Programme
- Housing and Village Improvement Programme (HVIP)
- Hydrographic Surveys
- Justice of the Peace

Statutory Boards and Similar Bodies

- Law Revision Commission
- Land Settlement Agency
- Land Survey Board of Trinidad and Tobago Rent Assessment Board
- Chaguaramas Development Authority (CDA)
- Rent Assessment Board

State Enterprises:

Wholly Owned Enterprises:

- Estate Management and Business Development Company Limited
- Evolving TecKnologies and Enterprise Development Company Limited (e teck)
- LandmarkTT Properties Limited
- Caroni (1975) Limited
- Golden Grove-Buccoo Limited
- Palo Seco Agricultural Enterprises Limited (PSAEL)
- Rincon Development Limited
- Sugar Manufacturing Company Limited
- Sugar Industry Labour Welfare Committee
- Taurus Services Limited

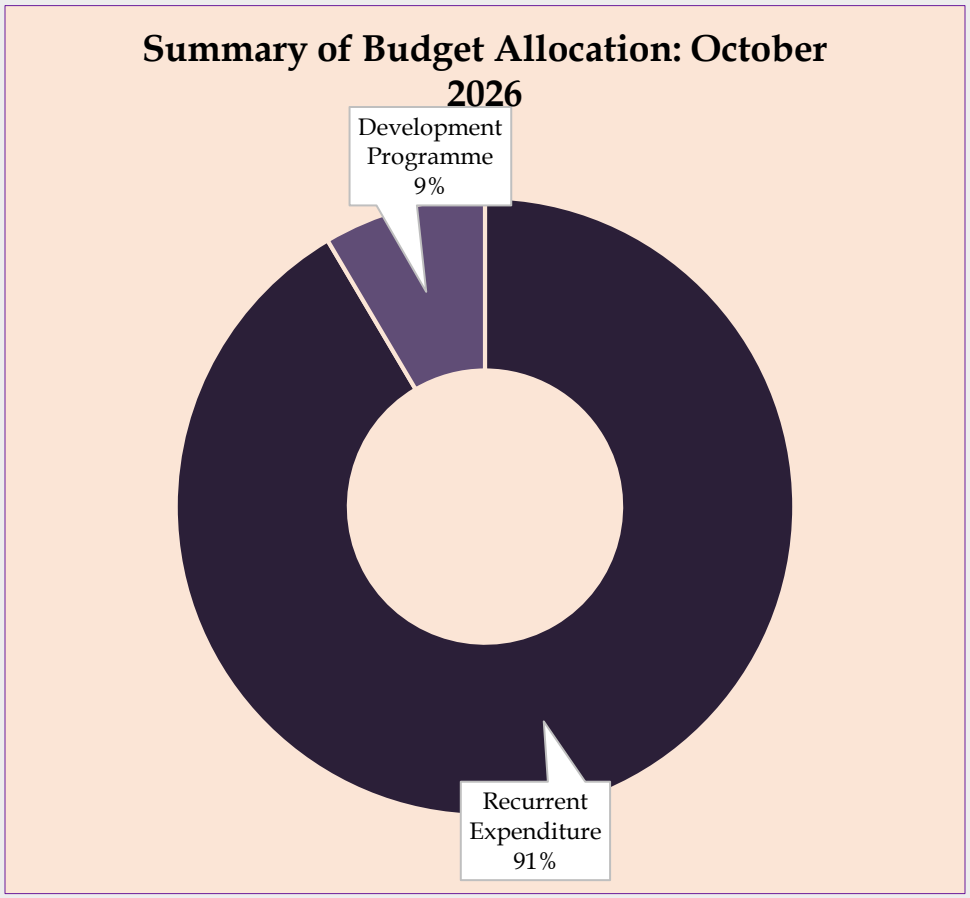
Indirectly Owned Enterprises:

- TRINTOC Services Limited

[3] Ministry of Land and Legal Affairs Website. Accessed on: September 29, 2026. Available on: https://mlla.gov.tt/introduction

Review of Budget 2026 Allocation

Budget Allocation: October 2026



Recurrent Expenditure	$397,185,700
Development Programme	$36,900,000
Total	$434,085,700

The Ministry's total allocation as a percentage of the National Budget for the period 2026-2027

Year [4]	Total Allocation[5]	National Budget[6]	Percentage of National Budget
2026	$429,085,700	$76,782,919,774	0.56%
2027	$596,585,700	$73,542,254,357	0.81%

[4] Estimates were used to calculate the total allocation for the Fiscal Years 2026 (Revised) and 2027.
[5] Total Allocation for the Ministry of Land and Legal Affairs =Recurrent Expenditure + Consolidated Fund Expenditure
[6] The National Budget =Recurrent Expenditure + Development Programme Expenditure: Consolidated Fund

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

0.76%	2.3%
Recurrent Expenditure[7]	Consolidated Fund[8]
0.81%	
Total Percentage[9]	

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

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

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

Where the Ministry spends its money

01 Personnel Expenditure:

$133,517,800

03 Minor Equipment Purchases: **$582,350**

06 Cuurent Transfers to Stat. Brds and SimilarBodies:

$94,258,530

IDF Infrastructure Development Fund:

$211,170,000

02 Goods and Services:

$118,057,240

04 Current Transfers and Subsidies: **$191,998,510**

Consolidated Fund (DP):

$58,400,000

Summary of Recurrent Expenditure for the 2026-2027[10]

The Graph below illustrates the budget allocation of the Ministry of the Land and Legal Affairs Recurrent Expenditure for the Fiscal Years 2026 – 2027.

	2026 Revised Estimate	2027 Estimates
01 Personnel Expenditure	$91,305,845	$133,517,800
02 Goods and Services	$127,040,135	$118,057,240
03 Minor Equipment Purchases	$562,350	$582,350
04 Current Transfers and Subsidies	$118,573,870	$191,998,510
06 Current Transfers to Stat. Boards & Similar Bodies	$59,707,500	$94,258,530

[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]

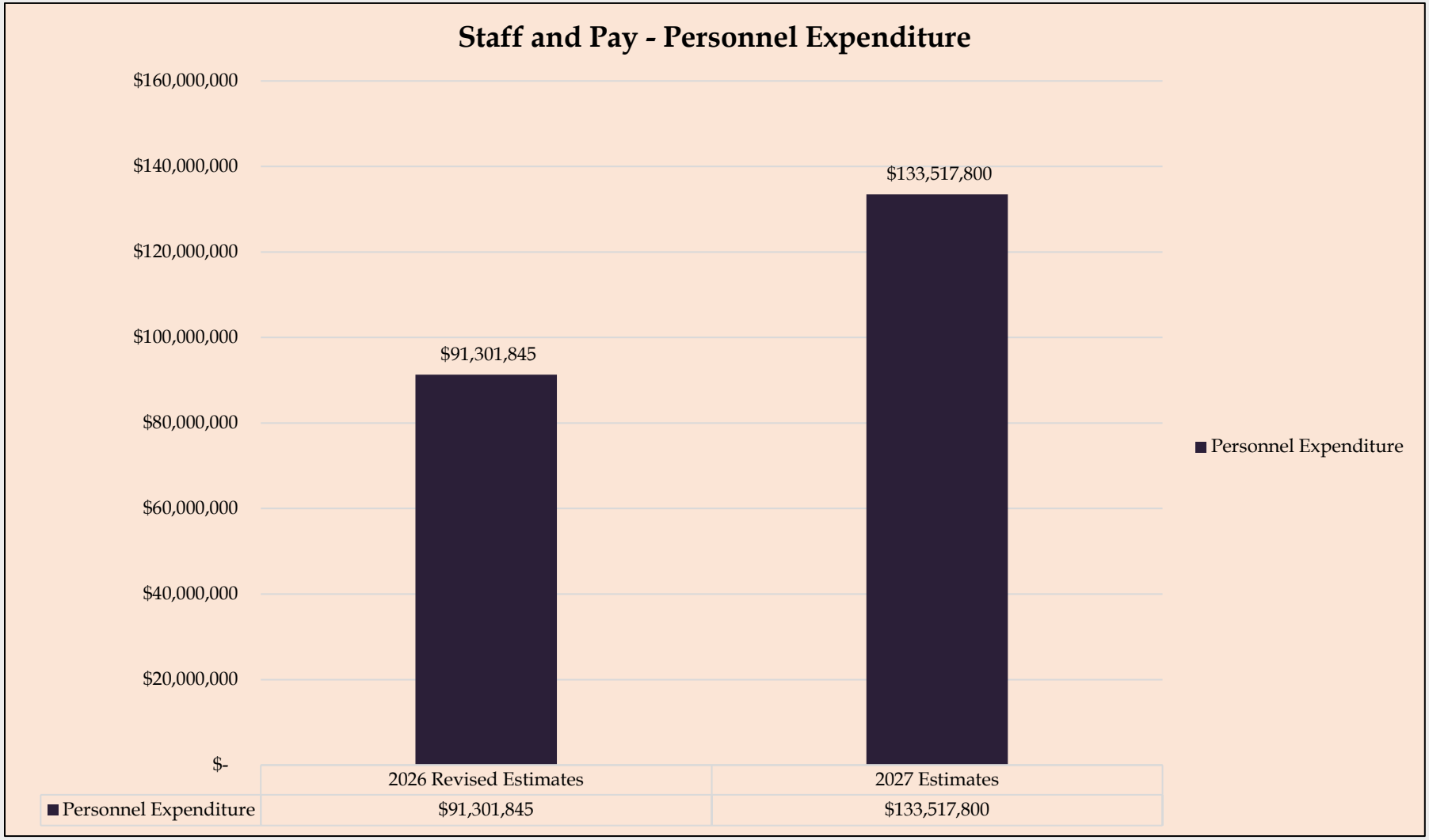
- Recurrent Expenditure refers to the expenditure incurred in the day-to-day operations of the Ministry for Personnel Expenditure, Goods and Services, Minor Equipment Purchases and Current Transfers and Subsidies. Recurrent Expenditure for Fiscal Year 2027 is **$538,414,430**, which represents approximately **0.81**% of the total estimated national recurrent expenditure for Fiscal Year 2027.
- Recurrent Expenditure (Revised) for Fiscal Year 2026 was **$397,185,700**. Comparing this figure with the estimated allocation for Fiscal Year 2027, recurrent expenditure increased by **$141,228,730** or **36**%.
- Sub-Head 01 **Personnel Expenditure** received **$133,517,800**, representing **25**% of the Ministry's recurrent allocation for Fiscal Year 2027. Compared to the Fiscal Year 2026 Revised Allocation of **$91,301,845**, this reflects an increase of **$42,215,955** or **46**%.
- Sub-Head 02 **Goods and Services** received **$118,057,240**, accounting for **22**% of the recurrent allocation for Fiscal Year 2027. Compared to the Fiscal Year 2026 Revised Allocation of **$127,040,135**, this represents a decrease of **$8,982,895** or **7**%, reflecting the largest percentage increase among the major operating expenditure categories.
- Sub-Head 03 **Minor Equipment Purchases** received **$582,350**, accounting for approximately **0.1**% of recurrent expenditure. Although allocations have fluctuated over the review period, this category continues to receive the smallest share of the Ministry's recurrent allocation. Compared with the Fiscal Year 2026 Revised Allocation of **$562,350**, the allocation increased by **$20,000** or %.
- Sub-Head 04 **Current Transfers and Subsidies** received **$191,998,510**, representing **35.7**% of the Ministry's recurrent allocation and the **largest share** of recurrent expenditure in Fiscal Year 2027. Compared with the Fiscal Year 2026 Revised Allocation of **$118,573,870**, this reflects an increase of **$73,424,640** or **62**%.

[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

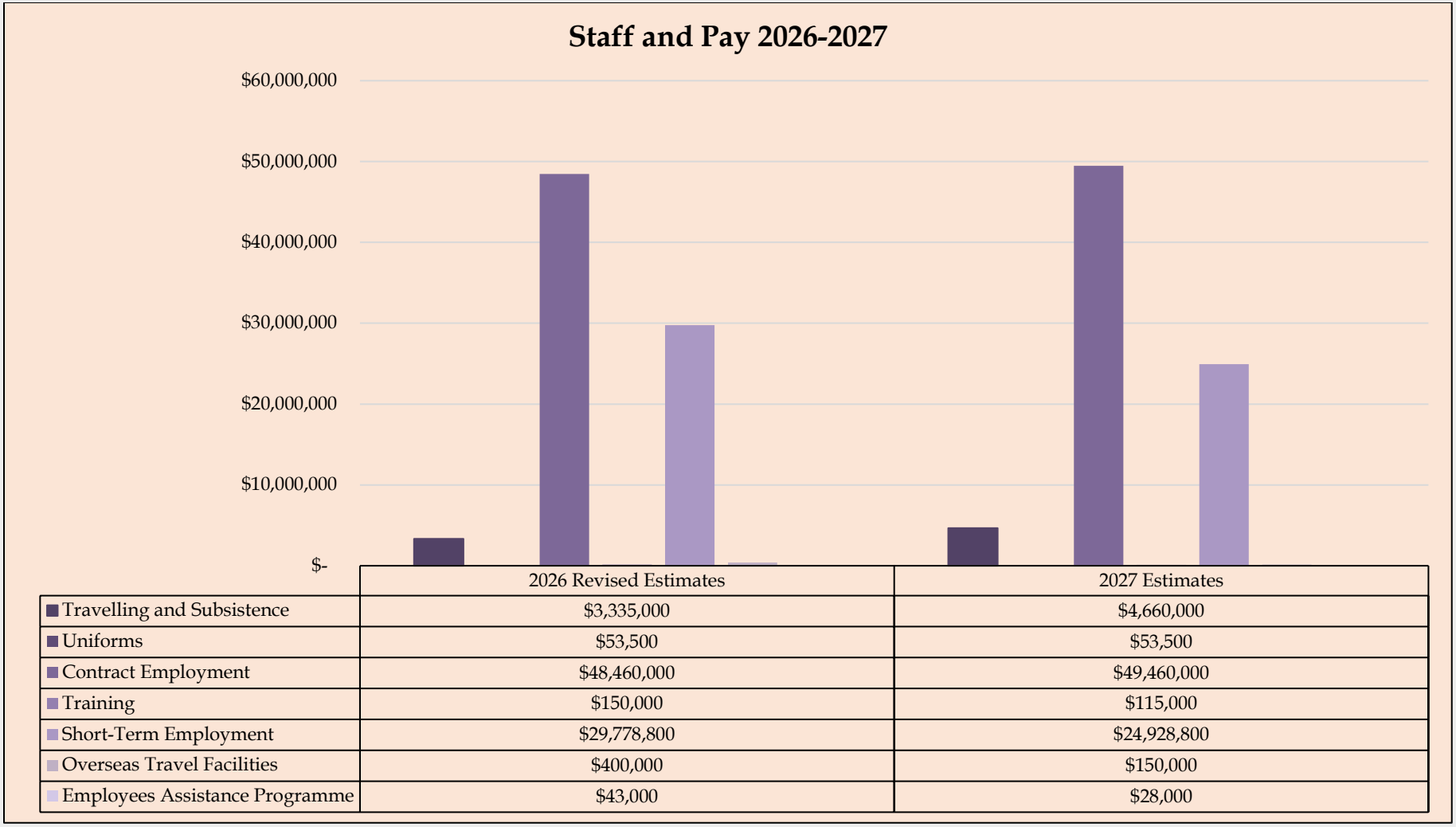
- Sub-Head 06 **Current Transfers to Statutory Boards and Similar Bodies** received **$94,258,530**, accounting for **17.5**% of recurrent expenditure in Fiscal Year 2027. Compared with the Fiscal Year 2026 Revised Allocation of **$59,707,500**, this represents an increase of **$34,551,030** or **58**%.

Staff and Pay

The allocation of staff expenditure for the fiscal year 2027 is **$212,913,100** which represents an increase of approximately **23%** from the last fiscal year 2026 (Revised). The following charts provide a breakdown of staff-related expenditure for the period 2026 to 2027[12].



[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



	2026 Revised Estimates	2027 Estimates
Travelling and Subsistence	$3,335,000	$4,660,000
Uniforms	$53,500	$53,500
Contract Employment	$48,460,000	$49,460,000
Training	$150,000	$115,000
Short-Term Employment	$29,778,800	$24,928,800
Overseas Travel Facilities	$400,000	$150,000
Employees Assistance Programme	$43,000	$28,000

Current Transfers to State Enterprises, Statutory Boards and Similar Bodies

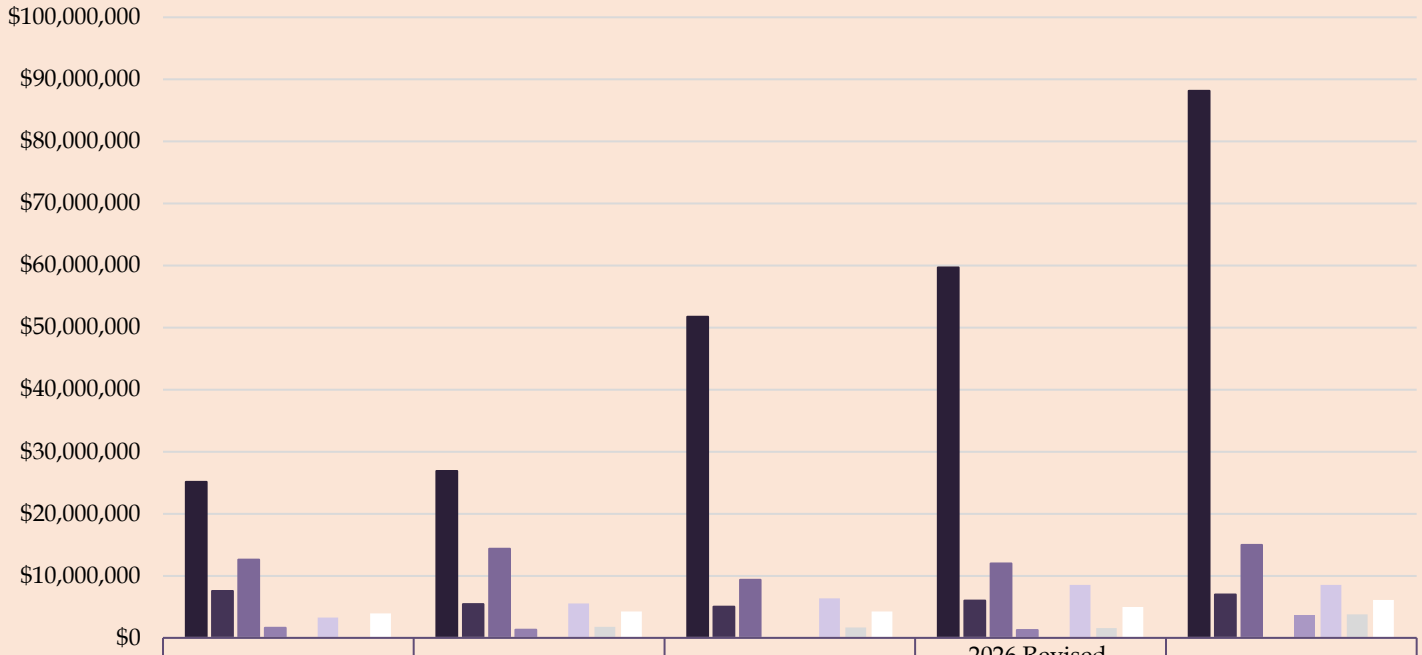
The following State Enterprises were transferred to the Ministry of Land and Legal Affairs in Fiscal 2027[13]:

- ✓ Land Settlement Agency
- ✓ Caroni (1975) Limited
- ✓ Estate Management and Business Development Company Limited
- ✓ Golden Grove-Buccoo Limited
- ✓ Palo Seco Agricultural Enterprises Limited (PSAEL)
- ✓ Sugar Manufacturing Company Limited
- ✓ Sugar Industry Labour Welfare Committee

- In Fiscal 2027 the State Enterprise under the purview of the MLLA received an allocation of **$132,194,930.**
- The **Land Settlement Agency** was transferred from the Ministry of Housing and reassigned to the Ministry of Land and Legal Affairs in Fiscal 2026. However, the Land Settlement Agency received the highest allocation for the period 2023-2027. The allocation reflected **67**% of the total sum allocated to State Enterprises under the Ministry in Fiscal 2027. Comparing to fiscal 2026 (Revised Estimate) the Land Settlement Agency received an increase of **48**% or **$28,460,830**.
- The **Estate Management and Business Development Company Limited** received the second largest allocation for Fiscal 2027 in the sum of **$15,000,000 or 0.001**%. Comparing to Fiscal 2026 (Revised Estimate) the company received a **20**% or **$3,000,000** increase in allocation.
- The **Palo Seco Agricultural Enterprises Limited (PSAEL)** received the third highest allocation for Fiscal 2027 in the sum of $8,520,000. This represented 6.4% of the overall allocation.
- In Fiscal 2027, the Landmark TT Properties Limited received its first allocation under the Ministry of Land and Legal Affairs in the sum of **$3,600,000**. This represented **2.3**% of the overall allocation.

[13] Trinidad and Tobago Gazette No. 166 Vol. 65, October 2, 2026: https://www.printery.gov.tt/e-gazette/2026/Gazette/Gazette_No.%20_166_of_2026.pdf

Transfers to State Enterprises and Statutory Boards amd Similar Bodies

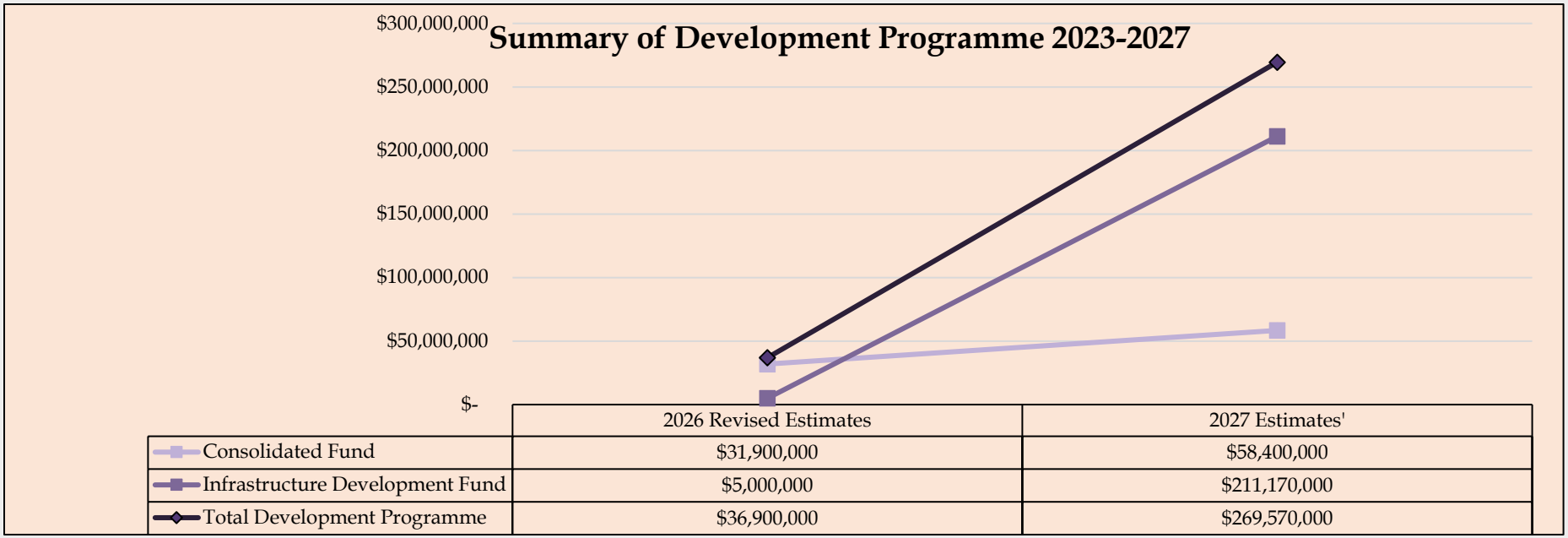


	2023 Actual	2024 Actual	2025 Actual	2026 Revised Estimate	2027 Estimates
Land Settlement Agency	$25,161,937	$26,880,622	$51,738,216	$59,707,500	$88,168,330
Caroni (1975) Limited	$7,539,000	$5,467,000	$5,034,000	$6,000,000	$7,000,000
Estate Management and Business Development Company Limited	$12,601,200	$14,360,000	$9,360,000	$12,000,000	$15,000,000
Golden Grove-Buccoo Limited	$1,620,145	$1,339,300	$0	$1,252,700	$0
Landmark TT Properties Limited	$0	$0	$0	$0	$3,600,000
Palo Seco Agricultural Enterprises Limited (PSAEL)	$3,299,706	$5,520,100	$6,350,000	$8,520,000	$8,520,000
Sugar Manufacturing Company Limited	$0	$1,775,900	$1,656,352	$1,600,000	$3,816,400
Sugar Industry Labour Welfare Committee	$3,968,727	$4,275,210	$4,272,700	$4,977,000	$6,090,200

Summary of Development Programme Expenditure for the period 2026-2027

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 allocation to the Ministry of Land and Legal Affairs for development programmes and projects for fiscal year **2027** = **$269,570,000**[14]. These funds are presented in two parts as follows:

- Funds disbursed directly from the Consolidated Fund = **$58,400,000** and represent **22**% of the total development programme allocation to the Ministry; and
- Funds disbursed from the Infrastructure Development Fund = **$211,170,000** and represent **78**% of the total development programme allocation to the Ministry.



	2026 Revised Estimates	2027 Estimates'
Consolidated Fund	$31,900,000	$58,400,000
Infrastructure Development Fund	$5,000,000	$211,170,000
Total Development Programme	$36,900,000	$269,570,000

[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

Details of the Consolidated Fund by Item[15]

003 Economic Infrastructure:

$4,400,000

005 Multi – Sectoral and Other Services:

$32,000,000

004 Social Infrastructure:

$22,000,000

[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

Details of Infrastructure Development Fund[16]

005 Multi – Sectoral and Other Services:

$11,170,000

003 Economic Infrastructure:

$200,000,000

[16] 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

Public Sector Investment Programme 2027[17]

Project Name	Planned Activities for 2027
Decentralisation of Offices including IPO, LRC and other offices of MLLA	The project, Decentralisation of Offices including IPO, LRC and other offices of MLLA, which entails the establishment of sub-offices throughout the country, will be undertaken by the Ministry of Land and Legal Affairs with an allocation of $9.5 million;

[17] Public Sector Investment Programme 2027. Accessed on: October 12, 2026. Available on: https://www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TRINIDAD-2027-DIGITAL-FINAL.pdf

State Enterprise Investment Programme 2027[18]

State Enterprise	Planned Activities for 2027
Palo Seco Agricultural Enterprises Limited (PSAEL)	Palo Seco Agricultural Enterprises Limited (PSAEL) was incorporated on October 11, 1956, as a wholly owned subsidiary of Trinidad and Tobago Petroleum Company Limited (Trintopec). In 2005, PSAEL was designated a Special Purpose State Enterprise with a mandate to develop the south-west peninsula of Trinidad. In 2007, the company was made a wholly owned State Enterprise. On September 19, 2017, PSAEL was reassigned to the Ministry of Agriculture, Land and Fisheries with a new mandate of leasing lands for agricultural purposes and continuing its Land Management Services which involves estate surveillance as well as the monetization of its land assets.
Evolving Tecknologies and Enterprise Development Company Limited (eTecK)	Evolving TecKnologies and Enterprise Development Company Limited (eTecK) was established in 2004, and its mandate has expanded from the development of industrial estates and assets management to include hotel management, sector development and investment promotion. The company has refocused its responsibilities to reflect a new energetic, visionary role in the

[18] State Enterprises Investment Programme 2027. Accessed on: October 12, 2026. Available on: https://www.finance.gov.tt/state-enterprise-investment-programme-2027/

	development of modern economic zones (EZs) in Trinidad and Tobago. In fiscal 2026, a decision was taken to fund the following projects under the Public Sector Investment Programme: • ***Capital Works and Rehabilitation/Upgrade of Existing Industrial Parks:*** This project involved the installation of a wastewater treatment plant at Debe Industrial Park and the assessment, design and construction of retaining structures at Morvant Industrial Park and Plaisance Industrial Park. The estimated cost of this project was $2.8 million. • ***Refurbishment of Magdalena Grand Beach Resort, Tobago*:** This project involved the renovation of rooms 333 to 344 on the third floor of the North Wing of the resort at an estimated cost of $81.0 million.
LandmarkTT Properties Limited	LandmarkTT Properties Limited (LandmarkTT) was established to support the strategic development and productive use of State lands across Trinidad and Tobago. The company was created following approval by GORTT for the establishment of a State Land Investment and Development Public-Private Partnership (PPP) model aimed at bridging the gap between available State lands and the growing demand for high-quality, unsubsidized housing.
Estate Management and Business Development Company Limited (EMBD)	The Estate Management and Business Development Company Limited (EMBD), a wholly owned State Enterprise, was

	incorporated on August 8, 2002, to manage lands previously owned by Caroni (1975) Limited (Caroni) and to stimulate and facilitate new business activities through the establishment of light, industrial, agricultural and housing estates and commercial complexes. EMBD is responsible for the development of residential estate sites with appropriate infrastructure to meet the GORTT's commitment to the former employees of Caroni. The company is also responsible for the completion of distribution of Agricultural Leases in seven Agricultural Estates to former employees of Caroni and the management of two Sand Quarries at Coco Road in Claxton Bay and Milton Village in Couva which are duly licensed under the Minerals Act, Chapter 61:03.

Status of Projects Initiated in Fiscal Year 2026

For the Fiscal Year 2026 the following new projects were scheduled for implementation under the Ministry of Land and Legal Affairs and as such require further inquiry on the progress of completion[19]:

Programme / Project	2026 Estimate	2026 Revised Estimate	2027 Estimate
005-06-A-021 Upgrade of Land Registration Systems: Integration of IGD and Surveys & Mapping Division	$2,800,000	$500,000	$2,000,000
005-06-A-022 Digitalisation of the Ministry of Land and Legal Affairs	$3,000,000	$1,000,000	$3,000,000
005-06-A-023 Digital Transformation of Law Revision Commission	$7,000,000	$1,000,000	$2,000,000
005-06-A-024 Strategic Repositioning of the Intellectual Property Office	$600,000	-	-
005-06-A-025 ICT Upgrades of the Ministry of Land and Legal Affairs	$5,000,000	$1,500,000	$3,000,000
005-06-A-026 Bedside Registration of New Births	$1,000,000	-	$1,000,000
005-06-A-027 Licensing of Public Officials	$1,000,000	-	$1,000,000
005-06-A-028 Institutional Strengthening of the Valuation Division	$300,000	-	-
005-06-F-101 Outfitting of the Ministry of Land and Loggia Affairs	$2,000,000	$500,000	$3,000,000
005-06-F-102 Outfitting of Accommodation for Registrar General Department - Tobago	$1,000,000	-	$1,000,000

[19] 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

Programme / Project	2026 Estimate	2026 Revised Estimate	2027 Estimate
005-06-F-103 Refurbishment of District Registrar Offices	$2,500,000	$1,200,000	$2,000,000
005-06-K-202 Modernisation of the Digital and Technological Infrastructure of the Cadastral Management Information System	$1,000,000	-	-
005-06-K-203 Upgrade of Tidal Monitoring Stations for Trinidad and Tobago	$1,000,000	$250,000	$500,000
005-06-K-204 Upgrade of the Aerial and Lidar Mapping Sys tern	$1,000,000	$800,000	$1,000,000
IDF-005-06-F-031 Decentralization of Offices including IPO, LRC & Other Offices of MLA	$9,500,000	-	$3,000,000

Status of Projects Initiated in Fiscal Year 2027

For the Fiscal Year 2027, the following new projects are scheduled for implementation under the Ministry of Land and Legal Affairs, and as such require further inquiry[20]

Projects/Programmes	2027 Estimates
CF003-11/K001 Acquisition of Sites for Non-Agricultural Development Purposes	$4,400,000
CF005-03/D004 Refurbishment Works to the Boardwalk Phases 1 and 2	$1,000,000
Cf005-06/F107 Renovation and Outfitting of Office Accommodation of the Brechin Castle Station	$1,000,000

[20] 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

Term	Definition
	Expenditure Sub-items under the Personnel Expenditure, Goods & Services and Minor Equipment Purchases Sub-Heads.
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

Term	Definition
	by ministries, the Tobago House of Assembly and other state agencies. Importantly, monies utilized from this Fund must be approved by of the Parliament.
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

Term	Definition
	employment, maintenance of vehicles etc.; Minor Equipment Purchases includes wireless equipment, cell phones, vacuum cleaners, etc.; Current Transfers and Subsidies includes allocations 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

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