



BUDGET GUIDE

PREPARED BY:
THE OFFICE OF THE PARLIAMENT

HEAD 85: MINISTRY OF TRADE,
INVESTMENT AND TOURISM

ALLOCATION: \$218,433,600

Publication

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

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Table of Contents

About this Guide.....	5
Overview of Head 85: Ministry of Trade, Investment and Tourism.....	6
About the Ministry of Trade, Investment and Tourism.....	7
Review of Budget 2026 Allocation.....	8
The Ministry's total allocation as a percentage of the National Budget for Fiscal Years 2026-2027.....	9
The Ministry's Total Allocation as a Percentage of the National Budget by Subhead.....	10
Where the Ministry spends its money.....	11
Summary of Recurrent Expenditure for the 2026-2027.....	12
Analysis of Summary of Recurrent Expenditure.....	13
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.....	17
Details of the Consolidated Fund by Item.....	19
Expenditure Unique to the Ministry.....	20
Public Sector Investment Programme 2027.....	21
Status of Projects Initiated in Fiscal Year 2023.....	22
Status of Projects Initiated in Fiscal Year 2024.....	23
Status of Projects Initiated in Fiscal Year 2025.....	24
Status of Projects Initiated in Fiscal Year 2026.....	25
Status of Projects Initiated in Financial Year 2027.....	26

HEAD 85: Ministry of Trade, Investment and Tourism

Terms to Know 27

General Useful Information.....31

About this Guide

This guide provides a summary of expenditure for the Ministry of Trade, Investment and Tourism for the period 2026 to 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 Trade, Investment and Tourism 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](#); and
- [the Public Sector Investment Programme 2027](#).

Overview of Head 85: Ministry of Trade, Investment and Tourism

\$175,791,600 2027 Estimates of Recurrent Expenditure	\$42,642,000 2027 Estimates of Development Programme
\$218,433,600 2027 Total Allocation¹	0.30% % of National Budget²

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 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 Trade, Investment and Tourism³

Executive Leadership

Minister: Sen. the Honourable Satyakama Maharaj

Permanent Secretary: Ms. Abigail Bynoe

Mission:

A dynamic, client-oriented organisation delivering integrated, quality services for business growth, trade and investment expansion and consumer empowerment.

Departments:

- Commerce
- Consumer Affairs
- eCommerce
- Export Processing Zones
- Incubating Local Industries
- Industrial Parks
- Industry
- Metrology
- Product Information
- Product Quality Development
- Technology Park
- Trade
- Tourism
- Tourism and Tourism Products

Statutory Boards and Other Bodies

- Betting Levy Board
- Fair Trading Commission
- Board of Film Censors
- Trinidad and Tobago Bureau of Standards
- Trinidad and Tobago Racing Authority

State Enterprises:

Wholly Owned Enterprises:

- Invest Trinidad and Tobago (InvestTT)
- Trinidad and Tobago Creative Industries Company Limited (CREATIVE TT)
- Trinidad and Tobago Free Zones Company Limited
- Tourism Trinidad Limited
- National Entrepreneurship Development Company Limited

Majority Owned Enterprises:

- The National Export Facilitation Organisation of Trinidad and Tobago (exporTT) (formerly BDC)

Indirectly Owned Enterprises:

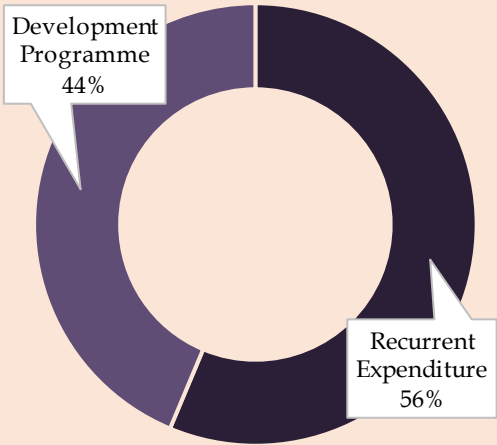
- National Flour Mills
- Trinidad and Tobago Fashion Company Limited
- Trinidad and Tobago Film Company Limited
- Trinidad and Tobago Music Company Limited
- Caribbean Leasing Company Limited

³ Ministry of Trade, Investment and Tourism Website. Accessed on: October 14, 2026. Available on: <https://tradeind.gov.tt/##>

Review of Budget 2026 Allocation

Budget Allocation: October 2025

Summary of Budget Allocation: October 2025



Recurrent Expenditure	\$191,353,800
Development Programme	\$148,473,000
Total	\$339,826,800

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

Year ⁴	Total Allocation ⁵	National Budget ⁶	Percentage of National Budget
2026	\$189,017,900	\$76,782,919,774	0.25%
2027	\$218,433,600	\$73,542,254,357	0.30%

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 Ministry of Works and Transport = 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

0.25%	1.68%
Recurrent Expenditure ⁷	Consolidated Fund ⁸
0.30%	
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 = $\left[\frac{(\text{Ministry's Recurrent Expenditure} + \text{Ministry's Consolidated Fund})}{\text{National Budget}} \right] \times 100$

Where the Ministry spends its money



01 Personnel Expenditure:
\$42,291,500



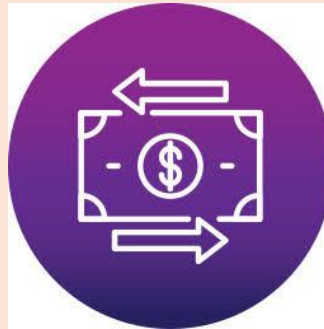
03 Minor Equipment
Purchases: **\$707,000**



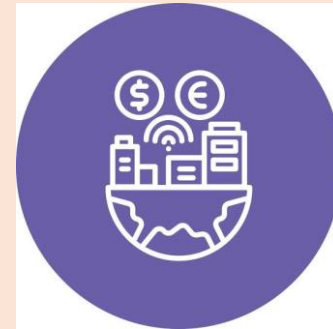
06 Current Transfers to Stat. Brds and
Similar Bodies: **\$9,200,000**



02 Goods and Services:
\$59,654,100



04 Current Transfers and
Subsidies: **\$63,939,000**



Consolidated Fund (DP): **\$42,642,000**

Summary of Recurrent Expenditure for the 2026-2027¹⁰

The Graph below illustrates the budget allocation of the Ministry of Trade, Investment and Tourism Recurrent Expenditure for the financial years 2026 to 2027.



¹⁰ 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 Expenditure¹¹

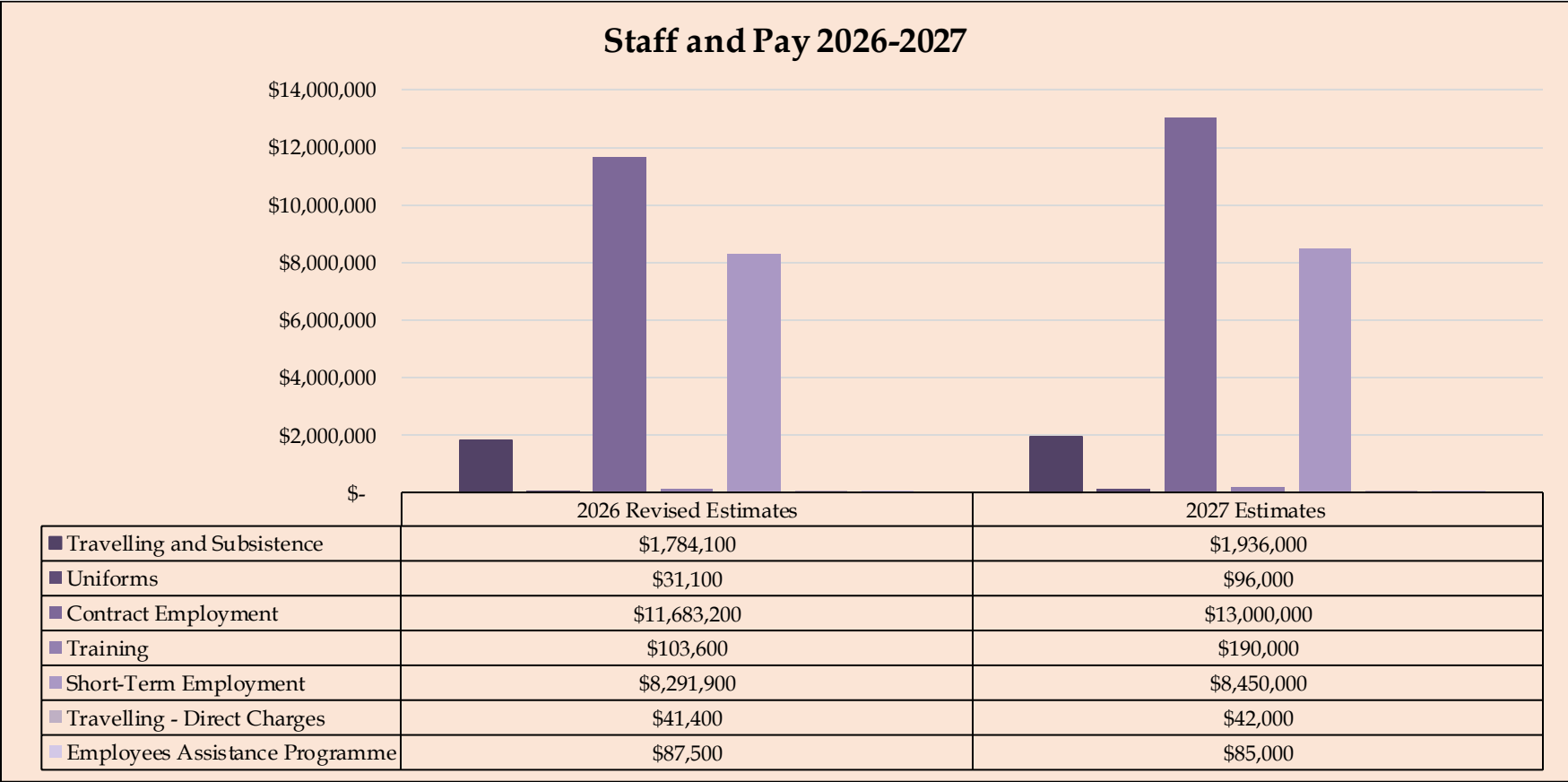
Recurrent Expenditure refers to the expenditure incurred in the day-to-day operations of the Ministry for Personnel Expenditure, Goods and Services, Minor Equipment Purchases and Current Transfers and Subsidies, Current Transfers to Statutory Boards and Similar Bodies and Debt Servicing.

- Recurrent Expenditure for Fiscal Year 2027 is **\$175,791,600**, which represents **0.25%** of the total Estimated Recurrent Expenditure for the fiscal year 2027.
- Recurrent Expenditure (**Revised**) for Fiscal Year 2026 was **\$162,807,100**. Comparing this figure with the estimated figure for Recurrent Expenditure in Fiscal Year 2027, the allocation **increased** by **\$\$12,912,500** or **8%**.
- Sub-Head 01 **Personnel Expenditure** received **24%** of the 2027 budgetary allocation. Comparing this with the Fiscal Year 2026 (Revised) allocation, there is an **increase** of **\$13,534,000** or **47%**.
- Sub-Head 02 **Goods and Services** received **34%** of the allocation for fiscal 2027. Comparing this with the Fiscal Year 2026 (Revised), there is a **decrease** of **\$990,700** or **2%**.
- Sub-Head 03 **Minor Equipment Purchases** has consistently received the **lowest** allocation for the period 2026-2027. It has fluctuated over the period, and it represents **0.40%** of the total allocation for fiscal 2027.
- Sub-Head 04 **Current Transfers and Subsidies** has consistently received the largest allocation for the Ministry. This figure has fluctuated over the period 2026 to 2027 and is **36%** of the allocation for fiscal 2027.
- Sub-Head 06 **Current Transfers to Statutory Boards and Similar Bodies** received **5.23%** of the allocation for fiscal 2027.

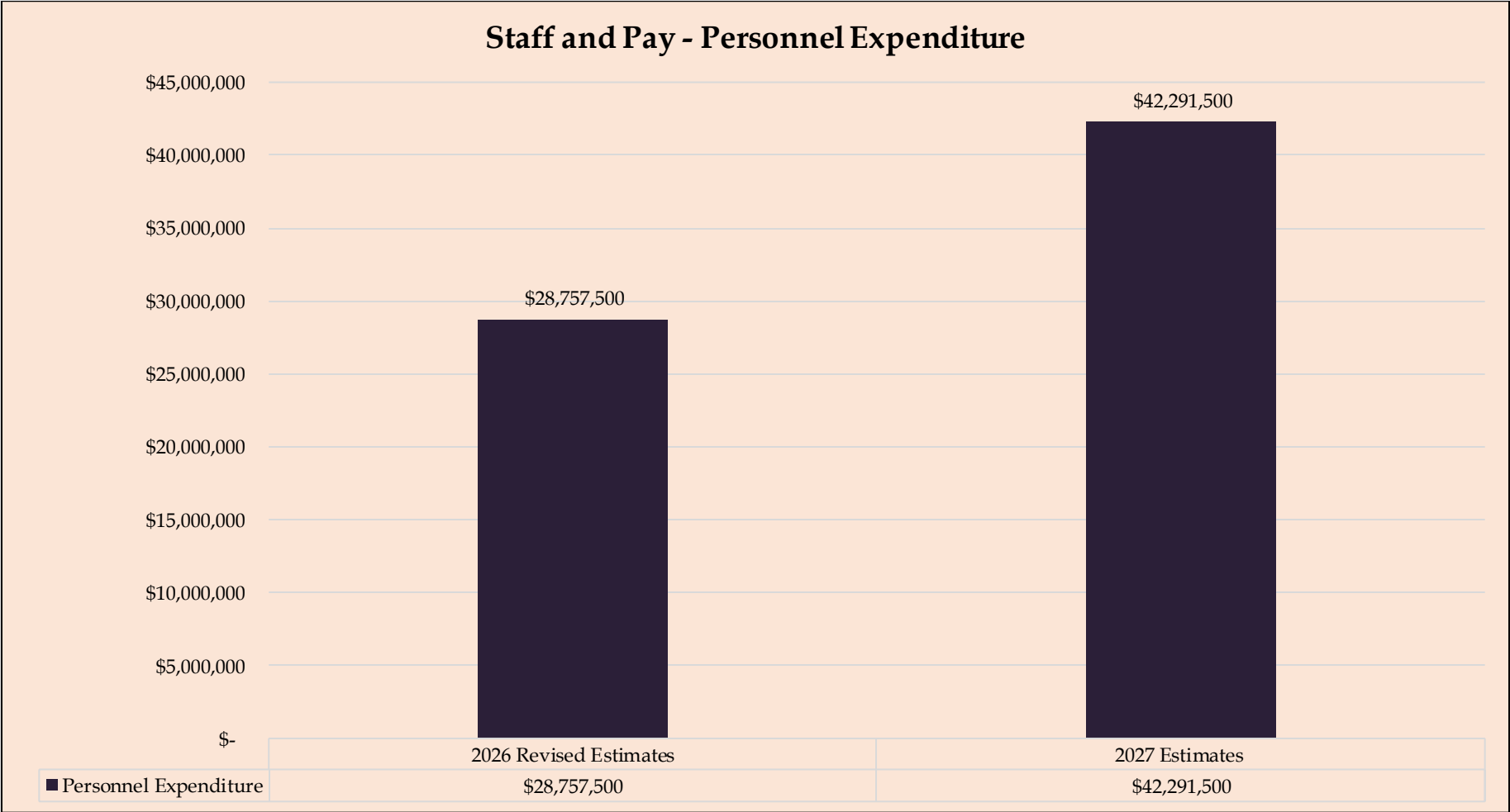
¹¹ Ministry of Finance website, Draft Estimates of the Recurrent Expenditure for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf>

Staff and Pay

The allocation of staff expenditure for the fiscal year 2027 is \$66,090,500 which represents an increase of approximately 30% from the last fiscal year 2026 (Revised). The following charts provide a breakdown of staff-related expenditure for the period 2026 to 2027 ¹².

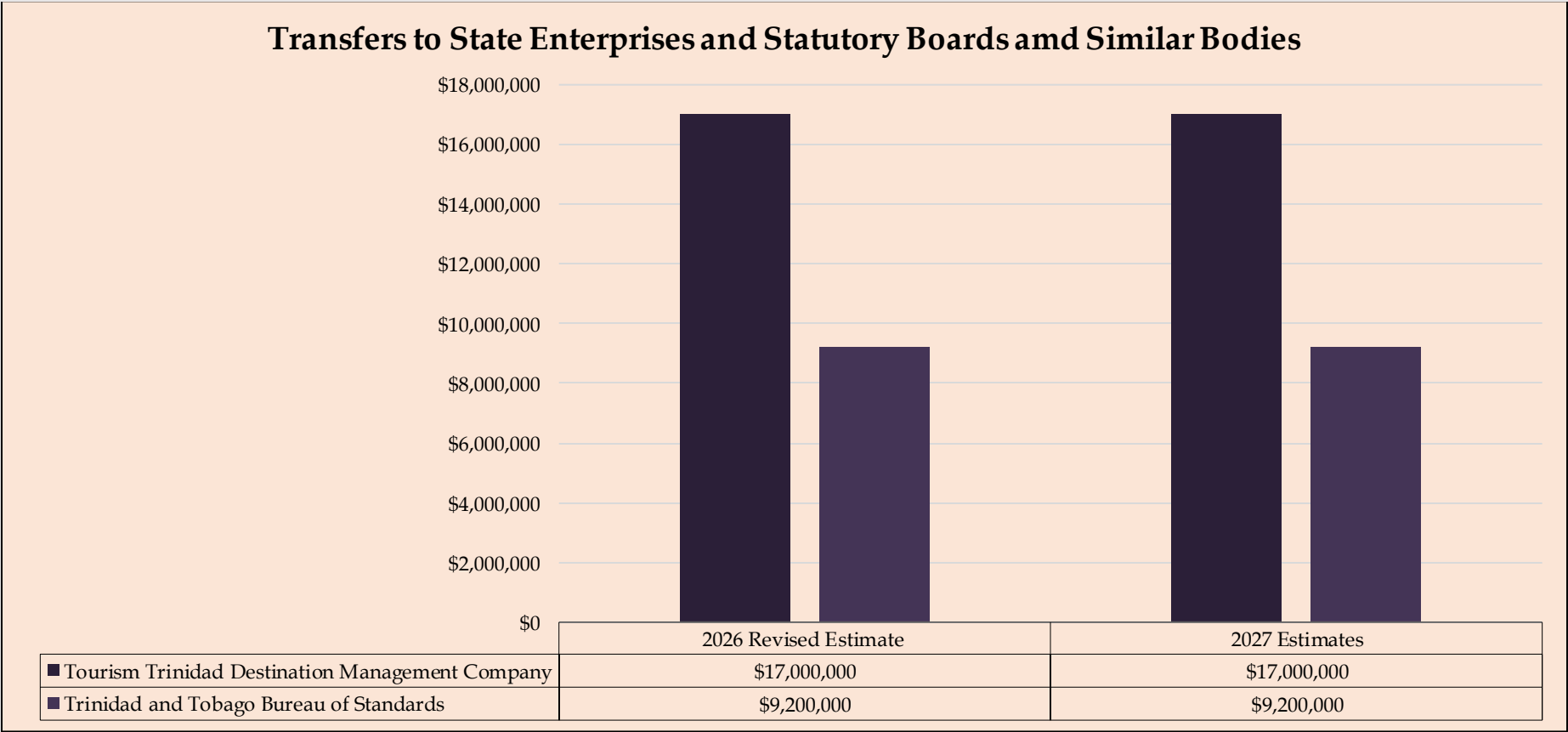


¹² Draft Estimates for Details of Estimates of Recurrent Expenditure for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf>



Current Transfers to State Enterprises, Statutory Boards and Similar Bodies

The allocation for Current Transfers to State Enterprises, Statutory Boards and Similar Bodies for the fiscal year 2027 is **\$26,200,000** which represents **no change** from the last fiscal year 2026 (Revised). The following charts provide a breakdown of transfer related expenditure to State Enterprises, Statutory Boards and Similar Bodies for the period 2026 to 2027.

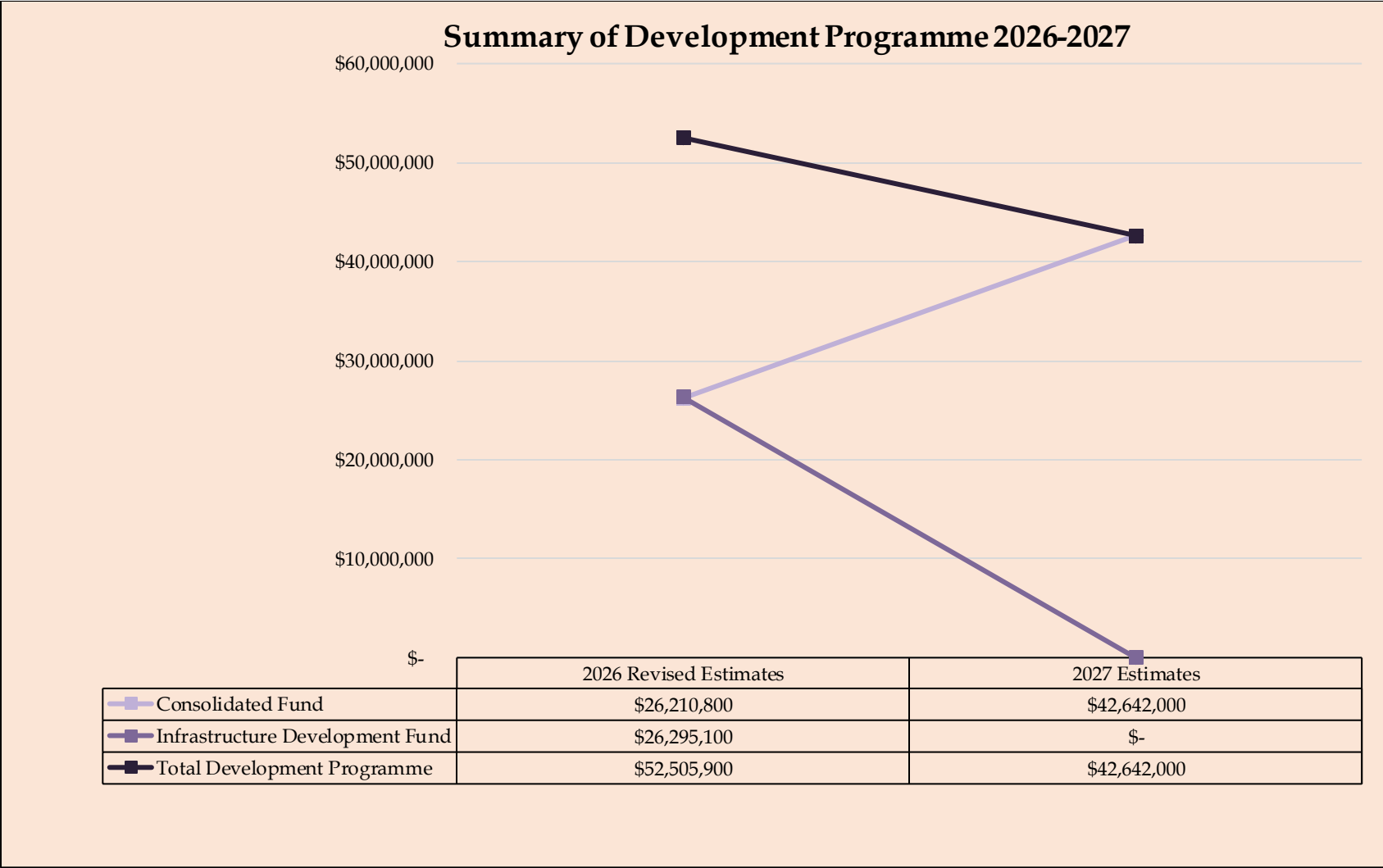


Summary of Development Programme Expenditure for the period 2026-2027

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 Ministry of Trade, Industry and Tourism for development programmes and projects for fiscal year 2027 = \$42,642,000¹³. The total allocation will be disbursed directly from the Consolidated Fund.

- Projects under **Economic Infrastructure** received \$36,822,000 or 86.3 percent of the allocation to the Ministry.
- Projects under **Multi-Sectoral and Other Services** received \$5,820,000 or 13.7 percent of the allocation to the Ministry.

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 Item¹⁴



003 Economic Infrastructure: **\$36,822,000**

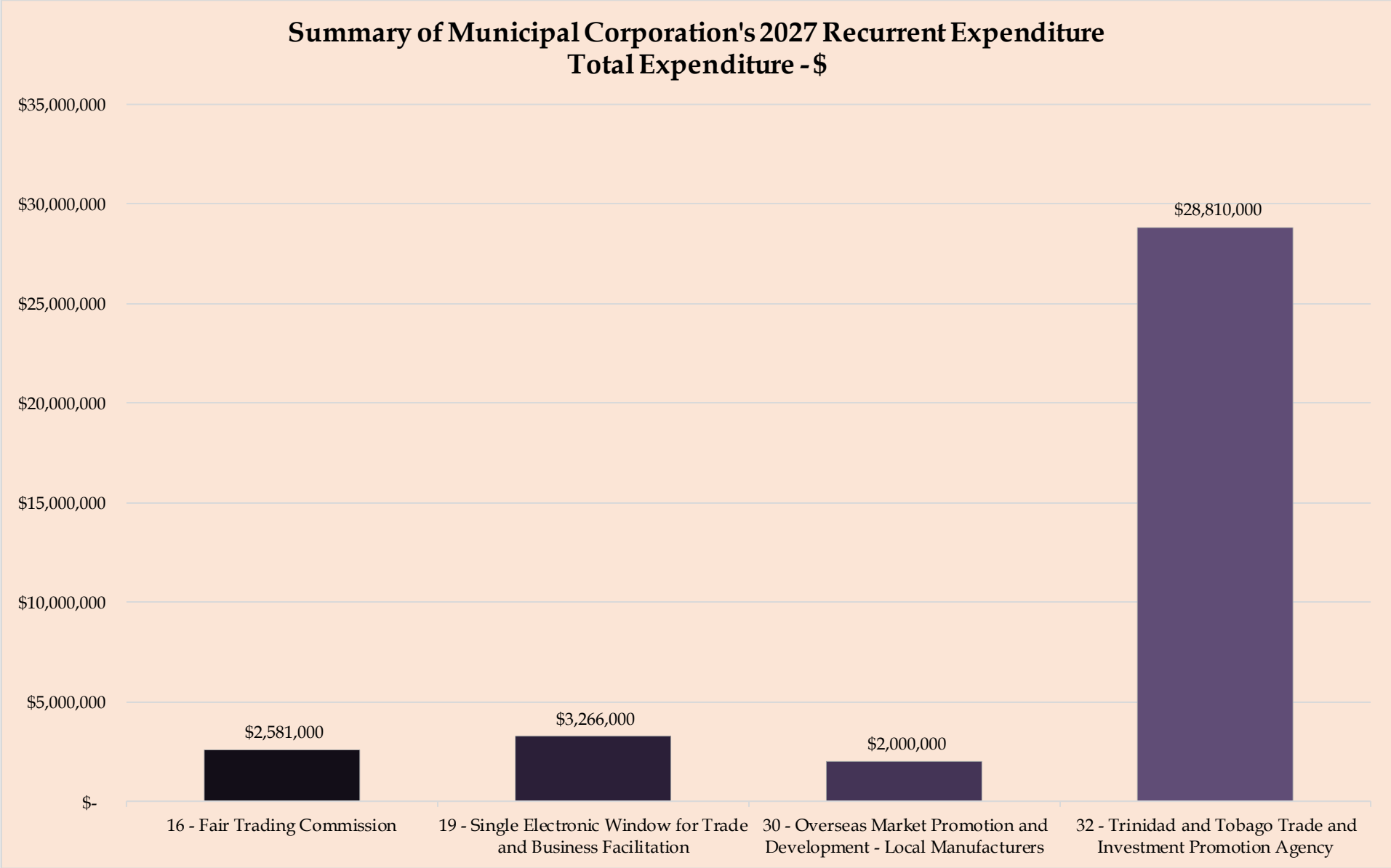


005 Multi – Sectoral and Other Services:
\$5,820,000

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>

Expenditure Unique to the Ministry

Unique Expenditure refers to expenditure items incurred by the Ministry of Finance that may not feature in other Ministries or Departments.



Public Sector Investment Programme 2027¹⁵

Project/ Programme Name	Planned Activities for 2027
Trade Promotion Programme	Works will continue on the Development of a Trade Policy; Implementation of a Strategic Assessment and Revitalization Programme for Stranded and Distressed Public Assets in Trinidad and Tobago; Development of an Export Awareness Investment Incentive and Trade Agreements Programme; and Entrepreneurship, Incubator and Innovation Programme.
Non-Petroleum Sector Development	Continuation of the Inward Investment: Non-Petroleum Initiatives project.
Accreditation of Laboratories	Works will continue on the National Quality Infrastructure Enhancement Programme.

¹⁵ Public Sector Investment Programme 2027. Accessed on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TRINIDAD-2027-DIGITAL-FINAL.pdf>

Status of Projects Initiated in Fiscal Year 2023¹⁶

For the financial year 2023 the following new projects were scheduled for implementation under the Ministry of Trade, Investment and Tourism, and as such require further inquiry on the progress of completion¹⁷:

Projects/Programmes	2023 Actual	2024 Actual	2025 Actual	2026 Revised Estimates	2027 Estimates
CF/003/11/R002 Global Trinidad and Tobago	288,000	1,061,086	-	6,000,000	8,000,000
CF/005/03/B002 TTBS Building Renovation Programme	2,926,918	329,959	-	532,000	2,000,000
CF/005/06/A004 Consumer Profile Study	-	113,030	-	48,500	-

¹⁶ The Projects in this were transferred from Head 48: Ministry of Trade and Industry to Head 85: Ministry of Trade, Investment and Tourism in FY 2026.

¹⁷ Draft Estimates of Development Programme for the Financial Year 2026. Accessed on October 12, 2026. 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 2024¹⁸

For the financial year 2024 the following new projects were scheduled for implementation under the Ministry of Trade, Investment and Tourism, and as such require further inquiry on the progress of completion¹⁹:

Projects/Programmes	2024 Actual	2025 Actual	2026 Revised Estimates	2027 Estimates
CF/005/06/ A003 Development of a Trade Policy	4,028,473	-	500,000	500,000

¹⁸ The Projects in this were transferred from Head 48: Ministry of Trade and Industry to Head 85: Ministry of Trade, Investment and Tourism in FY 2026.

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>

Status of Projects Initiated in Fiscal Year 2025²⁰

The following new projects that received funding in the 2025 financial year²¹:

Projects /Programmes	2025 Actual	2026 Revised Estimates	2027 Estimates
CF/003/11/R005 Implementation, Maintenance and Support of a Port Community System	-	1,500,000	10,000,000

²⁰ The Projects in this were transferred from Head 48: Ministry of Trade and Industry to Head 85: Ministry of Trade, Investment and Tourism in FY 2026.

²¹ 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>

Status of Projects Initiated in Fiscal Year 2026²²

The following new projects that received funding in the 2026 financial year:

Projects /Programmes	2026 Revised Estimates	2027 Estimates
CF/003/11/D004 Turtle Tourism and Avian Capital Initiative	-	3,000,000
CF/003/11/D005 Beautification Works Through Cluster Planting of Poui Trees on the Nation's Highways	820,000	-
CF/003/11/D006 Tourism Industry Entrepreneurial Strengthening Project (TIES)	200,000	1,000,000
CF/003/11/D007 Institutional Strengthening of Tourism Trinidad Limited	50,000	-
CF/003/11/R007 Implementation of an Integrated Digital Infrastructure and TTSEZ's Regulatory Operations	1,000,000	750,000
CF/003/11/R008 Implementation of a Strategic Assessment and Revitalisation Programme for Stranded and Distressed Public Assets in Trinidad and Tobago	-	500,000
CF/003/11/R009 Development of an Export Awareness, Investment Incentive and Trade Agreements Programme	400,000	2,000,000

²² 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 Financial Year 2027

For the financial year 2027, the following new projects are scheduled for implementation under the Ministry of Trade, Investment and Tourism, and as such require further inquiry²³

Projects/Programmes	2027 Estimates
CF/003/11/R012 Implementation of a Quality Management Framework for Ease of Doing Business	997,000
CF/003/11/R013 Development of the Trade Facilitation Enquiry Point	1,000,000

²³ 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/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 85: Ministry of Trade, Investment and Tourism

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
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