



MINISTER OF FINANCE

CALL CIRCULAR

No. 01 Dated: April 24, 2026

DRAFT ESTIMATES OF REVENUE AND
EXPENDITURE OF MINISTRIES AND DEPARTMENTS
INCLUDING THE
INCOME AND EXPENDITURE
OF STATUTORY BOARDS
AND SIMILAR BODIES
AND OF
THE TOBAGO HOUSE OF ASSEMBLY
FOR THE FINANCIAL YEAR
2027

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The Minister of Finance has issued this Circular to comply with his responsibility under section 113(1) of The Constitution of Trinidad and Tobago, Chapter 1:01, which states that: -

“113. (1) The Minister responsible for finance shall cause to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year estimates of the revenues and expenditure of Trinidad and Tobago for that year.”

Officers responsible for the preparation of the draft estimates should also familiarise themselves with the following:

- i. Parts III and IV of the Financial Regulations 1965, made under The Exchequer and Audit Act Chapter: 69:01; and
- ii. Part II of the Financial Instructions 1965.

Minister of Finance Circular No. 01 dated April 24, 2026

FROM: MINISTER OF FINANCE

TO: ALL MINISTERS, PERMANENT SECRETARIES,
HEADS OF DEPARTMENTS AND THE CHIEF
ADMINISTRATOR, TOBAGO HOUSE OF ASSEMBLY

SUBJECT:

**DRAFT ESTIMATES OF REVENUE AND EXPENDITURE OF
MINISTRIES AND DEPARTMENTS, INCLUDING THE INCOME AND
EXPENDITURE OF STATUTORY BOARDS AND SIMILAR BODIES
AND OF THE TOBAGO HOUSE OF ASSEMBLY FOR FINANCIAL
YEAR 2027**

1. This Circular sets out the instructions that must be followed in the preparation of your draft Estimates for the financial year 2027. The preparation of these estimates should take into consideration the five (5) Strategic Pillars as set out in the Policy Framework of the Government of Trinidad and Tobago which outlines its perspective and intent on the socio-economic transformation for the country over the medium term. These Strategic Pillars are:

- (i) Restoring Confidence and Fiscal Stability;
- (ii) Unlocking Productive Investment and Jobs;
- (iii) Commercialising and Optimising Public Assets;
- (iv) Modernising Infrastructure, Transport and Digital Services; and
- (v) Protecting the People through Social Investment and Safety Nets.

2. The Strategic Pillars have been identified as the foundational framework of the Strategic National Development Plan (SNDP) for Trinidad and Tobago and will guide the country's development to deliver tangible and sustainable outcomes for the people of the country. These Pillars were constructed around the socio-economic sectors of development with the aim of achieving the national vision articulated in the Manifesto. Moreover, these Pillars will reflect the strategic direction outlined not only in the 2026 National Budget Statement but also in the Trinidad and Tobago Revitalisation Blueprint.

3. The SNDP outlines the roadmap for the achievement of the country's development goals through a whole-of-society approach and in furthering the country's progress towards the achievement of the Sustainable Development Goals (SDGs).

4. The Ministry of Finance continues to have overall responsibility for the preparation and administration of the Budget, however, the Ministry of Planning, Economic Affairs and Development (MPEAD) has responsibility for the preparation, monitoring and evaluation of the Capital Budget and for the articulation of the policy framework for sustainable development.

5. Ministries, Departments and Agencies (MDAs) are required to submit their draft Estimates of Revenue and draft Estimates of Recurrent Expenditure for the financial year 2027 to the Ministry of Finance by April 30, 2026. However, the draft Estimates of Development Programme Expenditure should be submitted to the Ministry of Planning, Economic Affairs and Development and also copied to the Ministry of Finance by April 30, 2026.

6. Instructions to the companies which Government owns entirely or in which it has a major shareholding, were issued via a letter signed by the Permanent Secretary in the Ministry of Finance. These instructions will address the submission of their draft Estimates to the Ministry of Finance.

7. The three [3] year format for the Public Sector Investment Programme (PSIP) will be continued in 2027. Every effort must be made to ensure that programmes and projects which are submitted are aligned and relevant to the overarching Policy Framework of the Government of Trinidad and Tobago. Submissions should take cognizance of the medium-term fiscal outlook of the government and any pre-spending limits that may be introduced for individual MDAs.

8. For fiscal year 2027, Ministries are required to submit their draft Estimates of Revenue and draft Estimates of Expenditure in the normal line item format using the current Chart of Accounts, pending the finalization of the new Chart of Accounts (**See Appendix A, paragraph 4 Public Finance Management Reform**).

9. Submissions should continue to take cognizance of the revenue impact of prevailing oil, gas and petrochemical prices.

10. The 2027 Budget must be circumscribed by the following documents:

- a) Policy Framework of the Government of Trinidad and Tobago;
- b) Trinidad and Tobago Revitalisation Blueprint
- c) Corporate and Business Plans;
- d) A Service Improvement Implementation Plan; and
- e) Sector Plans where available.

11. Additionally, the Ministry of Finance has collaborated with the Procurement Regulator and introduced an **Indicative Annual Schedule of Planned Procurement Activities (IASPPA)**, to strengthen the rigour of the Budget planning process.

12. While section 27(1)(a) Public Procurement and Disposal of Public Property Act, 2015 requires the publication of an **Annual Schedule of Planned Procurement Activities (ASPPA)** six weeks after the approval of the National Budget, all too often MDAs submit draft Estimates of Expenditure to the Ministries of Finance and Planning, Economic Affairs and Development without adequately accounting for the time needed to navigate through the procurement process.

13. Failure to do so, even where the allocated sum is less than originally requested, has caused significant portions of budgetary allocations to remain unspent or transferred to other budget lines, signaling ill-preparedness to spend. To improve efficiency in Budget Planning, it is essential that draft Estimates of Expenditure on goods and services be informed by an indicative procurement plan. This approach will enable MDAs to conduct a more thorough scrutiny of their requests, prior to submission. Moreover, this will allow the Ministries of Finance and Planning, Economic Affairs and Development to better assess the practicality of the requests received. Once the National Budget is approved by Parliament, MDAs will be required to publish an ASPPA pursuant to section 27(1) (a) of Act No. 1 of 2015 (as amended).

14. The following appendices provide more detailed instructions for the preparation of the draft estimates:

- Appendix A - Strategic Plans and Objectives**
- Appendix B - Revenue (Including Capital Receipts)**
- Appendix C - Recurrent Expenditure – Ministries and Departments**
- Appendix D - Recurrent Expenditure - Statutory Boards and Similar Bodies and of the Tobago House of Assembly**
- Appendix E - Capital Expenditure Programme**
- Appendix F - Indicative Annual Schedule of Planned Procurement Activities (IASPPA)**
- Appendix G - Directory of Services – (Expenditure)**

15. For those MDAs, which are engaged in joint sectoral initiatives, the overall action plans for those initiatives should be submitted by the lead Ministry/ Department, with an indication of the area of responsibility for each collaborating Ministry/Department. Collaborating MDAs should also submit their individual action plans for their areas of responsibility, in the context of the broader sectoral initiative.

16. Your attention is also drawn to **Financial Regulation 34**, made under the Exchequer and Audit Act, Chapter: 69:01 which states:

“Accounting officers shall carefully scrutinise all items of expenditure to ensure-

(a) that services which are no longer essential are eliminated;

(b) that all necessary services are provided at the lowest cost possible; and

(c) that public funds are spent to the best advantage.”

17. **Under no circumstances should provision be made in the draft Estimates for unforeseen expenditure or contingencies, nor for revenue which is unsubstantiated.**

18. The first claims upon the 2027 Estimates are the commitments of previous years. However, every effort should be made to liquidate these commitments from the current year’s allocation.

19. Draft Estimates of Expenditure for goods and services must provide for the payment of Value Added Tax (VAT), Customs Duty and other taxes where applicable.

20. Where receipts or payments are denominated in foreign currency the following information must be provided:

(a) type of foreign currency; and

(b) rate of exchange used, i.e. the rate at the time of preparation of the draft Estimates.

21. Where there are Divisions under a Head of Expenditure, it is essential to provide, at the time of the submission of the draft estimates, appropriate comments and recommendations from General Administration/Head Office as to the levels of allocations requested.

22. Permanent Secretaries/Heads of Departments/The Chief Administrator should indicate in their covering memoranda, that the draft Estimates of all Divisions and Agencies under their control, have been fully examined at the most senior level and that the recommendations reaching

the Ministry of Finance and the Ministry of Planning, Economic Affairs and Development have their full concurrence. Permanent Secretaries/Heads of Departments/The Chief Administrator are also encouraged to identify an officer who will serve as the point of contact within the organisation, for all enquiries concerning the draft Estimates 2027.

23. The opportunity is again taken to emphasize the great importance that must be attached to the preparation of these draft Estimates. Permanent Secretaries/Heads of Departments/ The Chief Administrator must pay particular attention to any amendments made to the instructions including reporting formats that appear in the Call Circular. Strict adherence to the instructions contained in this Circular is required. Should the need for any divergence from the instructions contained in this Circular arise, then requests for same must first be submitted in writing to the Ministry of Finance and the Ministry of Planning, Economic Affairs and Development for approval prior to the submission of the draft Estimates.


Minister of Finance

STRATEGIC PLANS AND OBJECTIVES

1. Permanent Secretaries, Heads of Departments, Administrators and Senior Managers are advised to use the policy documents outlined at pages 2-3, paragraph 10, as well as their Sectoral Plans and Strategic Plans to give their budgetary activities greater focus and rationale.

2. In 2014 the Organisation for Economic Co-operation and Development (OECD) updated the term e-government to ‘**digital government**’, indicating that it “**refers to the use of digital technologies, as an integrated part of governments’ modernisation strategies, to create public value.**” In keeping with the Digital Government mandate, the vision per the 2019 Public Service Philosophy is “**the Public Service of Trinidad and Tobago is a dynamic, performance-driven, innovative, connected and people focused institution that models good governance and serves as a catalyst for sustainable national development.**” The integration of information and communication technologies into Public Service delivery design and implementation provides the platform for significant transformation in the access to, and delivery of goods and services. It provides an avenue to strengthen institutional capacity and enable an integrated government. The progression towards integrating Information and Communication Technology (ICT) into public services will enable: (a) more efficient processing within and across Ministerial boundaries; (b) services to be delivered via several options (physically and virtually); and (c) enable increased access to public services by users.

3. MDAs are therefore required to incorporate Digital Transformation into their Strategic Plans and ensure alignment with the following: -

- Public Service Philosophy;
- Service Delivery Policy Framework;
- Public Sector Performance Management System;
- Human Resource Management Framework; and
- Training/Learning Policy for the Public Service.

Moreover, MDAs are to submit their ICT Strategic Plans to the Ministry of Public Administration and Artificial Intelligence for review to ensure that it agrees with the national ICT objectives.

Additionally, initiatives should cover: -

- a) **People** - the Development of Human Resource Plans must be aligned to the strategic direction of MDAs. Plans should consider the competencies required for digital transformation i.e. service delivery excellence on the modernised vision. MDAs are therefore encouraged to:
 - i. ensure their Human Resource Plans are in alignment with all relevant Human Resource policies, including the tenets of the Succession Planning Framework/ Model for the Public Service;
 - ii. review their permanent establishment in order to:
 - identify all vacant positions which are necessary for the effective and efficient functioning of their organisations and submit appropriate recommendations to the Public Service Commission for permanent filling;
 - ascertain those permanent positions which are obsolete or nearing obsolescence, irrelevant, or where the functions are to be outsourced or have been outsourced, for example, the security and janitorial functions. MDAs must liaise with the Public Management Consulting Division (PMCD) before submitting relevant reports in order to obtain guidance on the PMCD's procedures and requirements in advance;
 - determine, in consultation with PMCD, the further need for temporary positions which were created by Cabinet for a specific purpose and for a fixed duration. Acting arrangements or temporary appointments should not be made against these positions pending the finalisation of the consultation; and
 - consult with PMCD and the Director of Personnel Administration to ensure that appropriate action is taken with respect to those positions which Cabinet have approved for abolition when vacant.
 - iii. ensure the alignment of their strategies, priorities and programmes with their staffing plans and develop proposals for new and relevant permanent positions and/or career streams in consultations with PMCD (Cabinet Minute No. 163 dated January 19, 2012 refers); and

- iv. clearly identify their learning and development needs (inclusive of mentoring and coaching), considering their strategic objectives. Copies of the approved Learning and Development Plans are required to support all requests (Cabinet Minute No. 1679 dated September 14, 2017 refers).

It should be noted that the Public Sector Performance Management System (PSPMS) is related to the people aspect, which allows MDAs to engage staff, while increasing motivation levels and create working environments that enable continuous growth and improvement. The Learning and Growth perspective of the PSPMS is focused on developing capacity at all levels to increase productivity and maintain motivation to consistently meet service standards.

- b) **Process - Continuous Improvement/Re-engineering** – The PSPMS is also related to the process aspect which allows MDAs to engage with their clients to measure satisfaction levels and gain insights into their experiences. These insights will be used to improve existing organisational offerings by improving processes and / or developing new/revised service offerings and products to meet the changing needs of their clientele. The emphasis is on helping MDAs adopt a client-centered (personalised service) approach to service delivery.

MDAs are encouraged to make provisions for continuous improvement in their estimates, to ensure that there is alignment of their service delivery objectives, as determined by their involvement in the Service Delivery Excellence Framework. This programme is: (i) based on achieving excellence in service delivery; (ii) central to the development of a user-centric Public Service; and (iii) expected to have an impact on Trinidad and Tobago's positioning on global indices e.g. the "ease of doing business". MDAs are therefore encouraged to participate in this programme.

Where an MDA has a site or is co-located in the same building as another MDA, such MDA is encouraged to explore utilising "shared services" for relevant support functions, such as corporate services, finance and accounts, legal, ICT, research etc. Where 'shared services' are agreed upon, provisions should then be reflected in the estimates accordingly. MDAs can refer to the Modernization and Service Improvement Division for support.

- c) **Place** - A major aspect of continuous improvement/re-engineering is the challenge of accommodation. Public Service delivery infrastructure and spaces (both physical and virtual) shall be designed with the users' needs in mind and be modern, comfortable, ICT-enabled, aesthetically pleasing, accessible to the differently-abled and secure. MDAs are thus also encouraged, in alignment to their service delivery objectives, to make provisions for relevant outfitting in their estimates. Outfitting must be undertaken in collaboration with the Property and Real Estate Services Division of the Ministry of Public Administration and Artificial Intelligence, in accordance with the Cabinet approved GoRTT Office Outfitting Policy 2012.
- d) **Digital Transformation/Digital Government/ICT** - The Ministry of Public Administration and Artificial Intelligence Digital is responsible for oversight of ICT in the Public Service. As a result, all MDAs are asked to track and submit estimates and up-to-date actual expenditure as an addendum to their approval requests for ICT and Digitalisation Projects and Programmes in both PSIP and Recurrent Expenditure. This includes *inter alia*; the purchases of computers, servers or other hardware equipment and all software.

MDAs are asked to pursue e-services and digitization of records as a matter of urgent priority. The integration of information and communication technologies into public service delivery, design and implementation shall provide the platform for significant transformation in the access to, and delivery of goods and services. It will provide an avenue to strengthen institutional capacity and enable an integrated Government.

MDAs shall consult with the Ministry of Public Administration and Artificial Intelligence regarding all ICT/Digital initiatives. Initiatives that align to the Digital Nation Agenda and target government-to-citizen (G2C) services are priority. Formal approval is granted only on compliance with these criteria and others articulated in the Call Circular.

The Ministry of Public Administration and Artificial Intelligence holds the remit for shaping the Human Resource Management (HRM) Architecture for the Public Service, and therefore has responsibility for the management of an

optimized Electronic Human Capital Management System (eHCM) for all MDAs.

This System is intended to transition the GoRTT to a more strategic, automated and digital environment driven by data. MDAs are encouraged to inform and collaborate with the Ministry of Public Administration and Artificial Intelligence on the digitization and electronic warehousing of their HR records and fully contribute in the transformation programme (eg: change management, training, process and policy upgrades etc.) to realise the goal.

- e) **Open Data** – By Cabinet Minute No. 2084 of November 14, 2024, the Ministry of Public Administration and Artificial Intelligence (MPAAI) has direct oversight for Open Government Initiatives, including the Open Data Portal at data.gov.tt. All MDAs are asked to collaborate with the MPAAI for sharing of relevant datasets to this Portal. This is aimed at enhancing transparency, public engagement, innovation and economic growth.
- f) **Business Continuity Management (BCM)** – In accordance with the BCM Policy and Strategy for the Public Service as approved by Cabinet Minute 2224 of August 27, 2015, MDAs are asked to include the following inputs in preparation for the implementation of the BCM:
 - i. BCM Counterpart Team comprising, where practical, resources from the key Corporate/Administrative Services, HR, Facilities Management, ICT, Finance and Accounts, Programme/Project Management, Management, Monitoring and Evaluation;
 - ii. Project Charter for implementing and sustaining BCM in the organisation;
 - iii. Facilities Risk and Vulnerability Assessment (FRVA);
 - iv. Business Continuity and Disaster Recovery Risk Assessment and Impact Analysis Report (BIA);
 - v. Business Continuity and Disaster Recovery Test and Exercise Report;
 - vi. Business Continuity and Disaster Recovery Strategy Report;
 - vii. Business Continuity Plan;

- viii. Disaster Recovery Plan and funding for recovery systems where such systems provide critical services; and
- ix. Remedial Plan showing how corrective action will be pursued after periodic testing of the Business Continuity and Disaster Recovery Plans.

g) MDAs are encouraged to make allocations for:

Observance of United Nations Public Service Day to be commemorated on June 23rd to highlight the contributions of the Public Service in the development process. Cabinet by Minute No. 1404 of June 02, 2011 agreed, *inter alia*, that all MDAs identify annual activities for its observance and reflect same in their annual budget.

PUBLIC FINANCE MANAGEMENT REFORM

4. Implementation of the Integrated Financial Management Information System (IFMIS)

- The Expenditure Module of the IFMIS solution has now been operational at the Ministry of Finance (Head 18 – Accounting Unit 12) for almost a full calendar year. During this period, AU12 has progressively managed all payment processing using the Expenditure-related features of IFMIS, with continuous monitoring and refinement of key functionalities to ensure optimal performance. Preparations are underway to extend the rollout to the remaining Accounting Units within Head 18, namely the AU 13 - Inland Revenue Division, followed by AU 14 - Customs and Excise Division, before proceeding to other Ministries, Departments, and Agencies (MDAs). Observations and assessments continue to inform each stage to support a smooth and effective transition.
- Concurrently, the modernisation of the Chart of Accounts (CoA), a critical enabler of the IFMIS, has advanced significantly. Key milestones include the completion of a revised Chart of Accounts aligned with Government Finance Statistics (GFS) 2014 and international good practice. Supporting tools have also been developed, including comprehensive mapping tables to enable the transition from the legacy CoA to the revised framework, as well as a detailed CoA Manual to guide implementation and application across MDAs.

5. **Cash Basis International Public Sector Accounting Standards (IPSAS): -**

- The International Public Sector Accounting Standards Board (IPSASB), develops accounting standards for public sector entities, referred to as International Public Sector Accounting Standards (IPSAS). The Treasury Division is looking to adopt the IPSAS cash basis of accounting for financial reporting purposes, and eventually transition to the modified accrual basis of accounting. Cash-based accounting recognizes transactions and events only when cash is received or paid.
- To be fully compliant with the Standards for Cash Basis IPSAS, mandatory financial statements must be presented, including:
 - (i) Statement of Cash Receipts and Payments;
 - (ii) Comparative Statement of Budget and Actual Amounts; and
 - (iii) Notes and Accounting Policies.
- To improve the financial statements and make them more useful for decision-making and accountability purposes, additional accounting policies and disclosures can be adopted. Since 2019, the Treasury Division has been presenting the "Cash Basis Consolidated Statement of Assets and Liabilities" using the concepts and accounting standards of the IPSAS cash basis of accounting.
- MDAs have been preparing and submitting monthly and annual Cash Basis IPSAS compliant Statement of Receipts and Payments for consolidation by the Treasury Division. The key challenge is the timely submission of Cash Basis financial reports from the Ministries and Departments due mainly to the manual environment in which we operate.
- MDAs are required to submit monthly and annual IPSAS statements to the Treasury for compilation and consolidation.

6. **Electronic Funds Transfer (EFT): -**

- Following the amendment to the Exchequer and Audit Act, Chapter 69:01 and the issuance of the Exchequer and Audit (Electronic Funds Transfer) Regulations 2015, the Minister of Finance has continued to issue Financial Instructions to

support the electronic collection of public monies. Instructions have been approved for LINX Debit Card (2020), Online Credit/Debit Card Payments (2020) and the Payment Service Providers Retail Payments Network (PSPRPN) (2022). In 2024, the PSPRPN Instructions were amended to permit the collection of public monies via commercial banks' Bill Pay Internet Banking Systems.

- EFT implementation across MDAs advanced in fiscal 2024, with further initiatives in fiscal 2025 and expected to continue in fiscal 2026. The Treasury Division continues to expand EFT for the payment of salaries via the Automated Clearing House (ACH), with plans to expand ACH usage to payments for local suppliers and vendors. The Minister of Finance is also working with CAF - Development Bank of Latin America and the Caribbean on technical support to strengthen the online payment ecosystem for tax and revenue collection.
- In 2025, by virtue of Cabinet Minute No. 532 (2nd Session), Cabinet approved the renaming and expanded mandate of the Trinidad and Tobago International Financial Centre Management Company Limited (TTIFCMCL) to the National Payment and Innovation Company of Trinidad and Tobago (NPICTT).
- NPICTT has been designated as the Government's central entity for supporting national payment and digital financial transformation initiatives. The NPICTT operates under the oversight of the Ministry of Finance.
- NPICTT developed the Treasury Division's e-cashbook in alignment with the Division's report framework. The e-cashbook is fully compliant with the EFT Regulations and related Financial Instructions, and facilitates the capture of revenue from over-the-counter payments, online transactions, PSPRPN channels and emerging options such as kiosks.
- All MDAs in pursuit of digital payment implementation are required to adopt the e-cashbook as the standard mechanism for reporting and bringing public monies to account. MDAs must obtain the approval of the Treasury Division before engaging the NPICTT, which will provide implementation support and guidance with Treasury Division's oversight.

7. Ministries and Departments which are involved in activities related to HIV and AIDS prevention, control, treatment and care should liaise with the Technical Director of the National AIDS Coordinating Committee (NACC) Secretariat and personnel charged with such responsibilities in the Ministry of Health in developing and planning these

activities. Copies of all proposed budgets (Recurrent and Development Programme) and work plans including commitments to fund Civil Society Organisations through subventions and grants should also be copied to the NACC Secretariat.

8. All MDAs are asked to submit a list of their strategic objectives and action plans with the result framework. An implementation strategy or plan must also be submitted to support all budgetary requests for new initiatives, programmes and projects.

REVENUE (INCLUDING CAPITAL RECEIPTS)

1. The Ministry of Finance wishes to emphasise that it is important for Permanent Secretaries and Heads of Departments to pay close attention to the preparation and submission of the draft Estimates of Revenue. Accordingly, the instructions outlined in the following paragraphs must be strictly adhered to.

2. The responsibility for preparing the draft Estimates of Revenue with respect to those areas that fall under the Sixth Schedule to the Tobago House of Assembly Act, Chapter 25:03 and not covered by section 41(1) of the said Act, rests with the Permanent Secretaries and Heads of Departments under whose control they fall.

3. Each Head of Revenue should be shown on a separate sheet in the form specified at **Appendix I**. The description of the Head, Sub-head, Receiver, Item and Sub-item (where applicable) should be identical with those appearing in the Estimates for 2026, modified by such amendments as may have taken place during the course of the year. **Receivers of Revenue must have reconciled the Actual Revenue figures as at 30 September 2025 with the records of the Treasury Division.**

4. Estimates should be stated to the nearest dollar; be as realistic as possible; and based on the latest current information of actual collections, likely trends and policy/legislative decisions.

5. The **assumptions** on which the Revised Estimates for 2026 and the draft Estimates for 2027 are based, must be clearly stated and supported by statistical data and other relevant information to facilitate analysis in the form specified at **Appendix II**. Where necessary, additional supporting documents must be provided. Full explanations must be given for these assumptions.

6. The following must be forwarded to Cabinet by **April 15, 2026** and copied to the Ministry of Finance under confidential cover: -

- (a) proposals for increasing revenue from existing sources and for exploring new sources of revenue;

- (b) recommendations derived from an examination of **ineffective or inefficient revenue items** with a view to either abolishing or increasing their rates to economic levels, always bearing in mind any legal or statutory requirements or obligations which may apply. The financial implications of both options (i.e. abolition or rate increase) should be dealt with within the submission; and
- (c) the Cabinet approved proposals/legislative authority must be submitted to the Ministry of Finance for inclusion in the draft Estimates.

7. It must be emphasised that the collection of arrears impacts on government's revenue. Therefore, in accordance with his/her letter of appointment, Receivers of Revenue must ensure that more intensive efforts be applied to reduce the accumulation of **arrears of revenue**. Your draft Estimates for 2027 must include a provision for such arrears that are likely to be collected during the course of the current financial year. In this regard, a statement in the format specified at **Appendix III** is required.

8. Attention is drawn to the instructions that are contained in letters of **Appointment of Receivers of Revenue**. Receivers are reminded of their duty to collect **all** revenues for which they are responsible. Additionally, Receivers of Revenue should be mindful of section 51 of the Financial Regulations made under the Exchequer and Audit Act, Chapter 69:01 which states that "A Receiver of Revenue shall supervise and ensure –

- (a) the punctual collection of revenue in accordance with the laws or regulations relating thereto; and
- (b) that revenue collections are properly brought to account."

Therefore, measures must be taken to correct any deficiencies that may exist at the revenue collection agencies with a view to achieving the targets set out in the Revenue Estimates.

9. Three (3) copies of the draft Estimates of Revenue are to be submitted to the Ministry of Finance.

10. **The Assistant Director of Budgets (Ag), Revenue Section, Budget Division, Ministry of Finance** is responsible for the compilation of the Estimates of Revenue. All enquiries should be addressed to Mrs. Rowtie Maggan-Juttiah (Telephone No: 612 - 9700, Ext. 4013; Email: Rowtie.M-Juttiah@gov.tt).

RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS

1. Permanent Secretaries and Heads of Departments would be aware of the ongoing volatility in the prices of oil, gas and petrochemicals in the international market and its consequential impact on the revenue stream. As a result, the draft Estimates of Recurrent Expenditure must be constrained by utilising the most cost-effective means to ensure that Government's overall fiscal targets are achieved in the short-term. It is proposed that Ministries and Departments will be provided with **indicative ceilings** that will assist in the preparation of their draft Estimates for 2027.

2. Accordingly, the following instructions are issued for the preparation of the draft Recurrent Expenditure Estimates for Ministries, Departments, Statutory Boards and Similar Bodies and of the Tobago House of Assembly.

Cabinet Approvals

3. The approval of Cabinet must be sought for all expenditure on new initiatives and additional staff. **No increase in allocation would be entertained without reference to the appropriate Cabinet Minute.**

4. The approval of the Cabinet must be sought for proposed new contract positions as well as for the continued employment of persons whose contracts would expire during the course of the 2027 financial year and whose services would be retained.

5. It is the responsibility of MDAs to ensure that inclusions/exclusions based on Cabinet decisions are reflected in their draft Estimates. Where decisions are taken after the submission of the draft Estimates, MDAs should immediately notify the Budget Division and include appropriate recommendations for the re-organisation of their priorities.

Provisions for Completed Capital Works

6. In the preparation of the draft Estimates of Recurrent Expenditure, provision must be made under the appropriate votes to meet all **recurrent expenditure expected to arise from Development Programme projects** to be completed and made operational in 2026 and 2027. Where projects have been completed, but MDAs would not be ready to operationalize these projects in the 2027 Financial Year, recurrent funding should not be requested. For each project a separate submission should be made showing the estimated recurrent expenditure for 2027. In order to ensure that appropriate provision is made to meet such expenditure, **it is extremely important that the officer/officers responsible for compilation of the estimates liaise with his/her counterpart in the Ministry's Project Unit to ensure that this takes place.**

Preparation of Summary of Expenditure Items

7. Where there is more than one Item under a Sub-head, the draft Estimates must be summarized at the Sub-item level as indicated at **Appendix IV**.

Explanations for Variances

8. An explanation should be provided for any change proposed under a sub-item of expenditure. It should not be confined merely to the statement – “actual requirement” - but should provide adequate justification, setting out the principal reasons for any proposed variation from the provision for 2026.

PERSONNEL EXPENDITURE

Monthly-Paid Staff

9. A Return of Personnel in respect of Monthly-Paid Employees must be submitted as indicated at **Appendix VII** and summarized as at **Appendix VI**.

Daily-Rated Employees

10. Return of Personnel of Daily-Rated Employees must be submitted as indicated at **Appendix IX** and summarized as at **Appendix VIII** showing the total permanent establishment as determined in accordance with Article 1.4.1 of the subsisting Collective Agreement. This return should also indicate the annual wage payable to the employees in each category.

11. Where other employment agreements for Daily-Rated Employees are in force, the forms should be amended to reflect the effect of such agreements on the number of workers and levels of employment offered.

12. Adequate provision must be made for the payment of allowances and other benefits due under the respective Collective Agreements and these must be shown separately under the **Sub-item 30 Allowances – Daily-Rated Workers.**

13. A comprehensive statement, reflecting details of Daily-Rated Employees to be separated in 2026 and those expected to retire in 2027 and 2028, must be provided.

14. The employment of daily-rated employees must not exceed the Cabinet approved numbers for this category of staff.

Overtime

15. No provision should be made for overtime except where the Ministries, Departments, Boards or Agencies are required to function outside the normal working hours.

16. Provisions for overtime expenditure for Monthly Paid Staff and Daily-Rated Workers must be shown **separately under Sub-item 03 – Overtime – Monthly Paid Officers, and Sub-item 29 – Overtime – Daily-Rated Workers, respectively.**

17. Provision should not be made to meet overtime payment for maintenance and other works undertaken by the Ministry of Works and Infrastructure’s personnel on behalf of other Ministries. Such payment would be effected by the Ministry of Works and Infrastructure only. Wherever MDAs anticipate that the staff of the Ministry of Works and Infrastructure will be utilised to undertake overtime work during the 2027 fiscal year, the estimated cost should be submitted to the Ministry of Works and Infrastructure for inclusion in its Estimates of Expenditure.

Employer’s Contribution to N.I.S.

18. Provision must be made for the appropriate contribution rates in accordance with the amendment to the National Insurance Act, Chapter 32:01.

Allowances for officers under the purview of the Salaries Review Commission (SRC)

19. Provision for allowances, such as Transportation allowance, Personal/Chauffeur/Service allowance, Housing allowance, Telephone allowance, Duty allowance and Special Duty allowance payable to office holders under the purview of the Salaries Review Commission (SRC), should be paid under either Sub-Item 04: Allowances – Monthly Paid Officers or under Sub-Item 24: Allowances – Direct Charges, where applicable.

GOODS AND SERVICES

20. Full details in support of the estimates for each Sub-item must be submitted in accordance with the format at **Appendices V and X**.

Example:

Sub-item 08 – Rent/Lease – Office Accommodation and Storage – Location of Premises, Landlord, Square Footage, Rate per Month, Car Park Rental;

Sub-item 23 – Fees – Type of Fees: Legal, Audit, Brokerage, Licences and Agreements;

Sub-item 61 – Insurance – Type of Insurance – Building, Fixtures, Vehicles or Equipment, Premium Payable, Due Date.

In the case of Sub-Item 17-Training, training should be aligned to the MDAs' Training Plan developed in accordance with the Personnel Department Training Policy Guidelines 1998 and supported by the requisite approvals. Additionally, MDAs are advised that funding under this sub-item does **not** cover expenses related to the hiring of entertainment services or the purchase of alcoholic beverages.

21. Where more than one type of activity is being funded from a Sub-item, these activities should be clearly identified and the estimated cost apportioned accordingly:

Example

Sub-item 05 Telephones, should be itemized under the following: -

- User charges for Direct Lines, Facsimile and PBX Systems
- Official Mobile Services
- Internet Charges
- Rental of WAN lines

Sub-item 28 Other Contracted Services, should be itemized as follows: -

- Scavenging;
- Repairs to Roads and Bridges;
- Management Contracts etc.;
- Cable Television Services;
- Laundering of Uniforms; and
- Servicing of Ceremonial Wear.

Reference should therefore be made to the “Classification of Expenditure Sub-items - Sub-Head: 02- Goods and Services” as laid out in the Details of Estimates of Recurrent Expenditure Book for guidance on the type of expenditure to be accommodated.

22. Additionally, no individual employed on contract, by any Ministry, Department, Statutory Board or Similar Body must be paid under sub-item 28 – Other Contracted Services.

Allocations for Utilities and House Rates

23. Adequate provision must be made for water and sewerage rates and house rates in respect of premises owned by the State and occupied by any of its Agencies. Provision must also be made to meet arrears and current payments for electricity and telephone services.

MINOR EQUIPMENT PURCHASES

24. Requests for purchases of minor equipment should be supported by the provision of the following information:

- a) the cost of the equipment inclusive of duty and tax liabilities;
- b) the purpose for which they are required;
- c) the estimated life span of the equipment;
- d) the period of training necessary for stated numbers of personnel in their use and maintenance; and
- e) the cost of any alternative method used in the absence of the equipment.

With regard to motor vehicles, where additional vehicles are being requested, there should be a supporting Cabinet approval for the creation of the post of driver/chauffeur on the MDA’s Establishment. Where a replacement vehicle is being requested, the Board of Survey or Accident Report should be submitted and should include the vehicle number.

25. Each Division/Section must submit its requirements in order of priority as shown at **Appendix XII**. The Ministry/Department must then supply a statement showing the overall priority emanating from submissions of its Divisions/Sections.

26. Requests for Information and Communication Technology equipment must be supported by the recommendation of the Ministry of Public Administration and Artificial Intelligence.

CURRENT TRANSFERS AND SUBSIDIES

27. Ministries and Departments are requested to examine their expenditure under the Sub-head - Current Transfers and Subsidies - with a view to reducing and/or, in some instances, eliminating such transfer payments.

28. Requests for allocations to Non-Profit Institutions must be accompanied by audited accounts for 2025, Revised Projections for 2026 and justification for the allocation requested in respect of 2027. In the absence of audited financial accounts, unaudited financial accounts must be submitted with an explanation.

29. Where new/increased allocations are being recommended for Organisations and Institutions, the appropriate Cabinet approval must be stated. **No increase in subventions would be entertained without reference to the appropriate Cabinet Minute.** For existing allocations, you are also required to specify the types of contributions that are to be made to the Organisations and Institutions, e.g., contribution to the regular budget, yearly subscription, arrears and whether payments are made quarterly, semi-annually, or annually.

30. Debt servicing payments that are due to be paid in the fiscal year 2027 by any Ministry, Department, Statutory Board or Similar Bodies **must** be reconciled with the Debt Management Division, Ministry of Finance, **prior** to submission of the draft Estimates of Recurrent Expenditure.

DIRECT CHARGES

31. In order to ensure compliance with the requirements of sub-section 113(2) of the Constitution, Chapter 1:01, Permanent Secretaries and Heads of Departments are requested to identify in their draft Estimates any sums of expenditure charged upon the Consolidated Fund by way of the Constitution or any Act so that they may be excluded from the 2027 Appropriation Bill. One such example would be a request for the payment of pensions to former members of the Defence Force in keeping with the provision of section 243 of the Defence Act, Chap. 14:01.

RE-VOTES

32. Special care must be taken to ensure that provisions are made in the draft estimates for any necessary re-votes of expenditure of a non-recurring nature. However, if provision was made in 2026 or in a previous year, for machinery, equipment, etc. and a delivery date beyond September 30, 2026 has been given; only a token provision should be included. Where funds were provided in the 2026 Estimates to facilitate such expenditure, every effort must be made to expend the funds allocated to avoid a repeat request in 2027.

GENERAL

33. The draft Estimates of Expenditure for 2027, together with projections for 2028 and 2029, should be prepared in accordance with the format and classification as detailed at **Appendices IV –XII. Three (3) printed copies with the information must be provided.**

34. In addition, Ministries and Departments are required to prepare a provisional 12 months projection of all Items/Sub-Items of expenditure based on the ceilings that will be provided. Projections should be stated to the nearest dollar and are to be submitted in accordance with the format provided at **Appendix XVI.**

Appendix D**RECURRENT EXPENDITURE - STATUTORY BOARDS AND SIMILAR BODIES
AND OF THE TOBAGO HOUSE OF ASSEMBLY**

1. The draft Estimates of Income and Recurrent Expenditure for the financial year 2027, together with projections for 2028 and 2029, should be prepared in accordance with the format and classification as detailed at **Appendices IV - XVI** and submitted to the Ministries with responsibility for the respective Boards/Agencies. **The appropriate Ministry should examine the draft Estimates of each Board/Agency and forward them to the Budget Division, Ministry of Finance, with the comments of the Accounting Officer.** The draft Estimates should be prepared and submitted in sufficient time to permit the Ministries to forward same to the Ministry of Finance **not later than April 30, 2026.**

EXPENDITURE

2. The instructions as at **Appendix C** must be followed in the preparation of the Recurrent Expenditure Estimates.
3. The draft estimates of each Statutory Board/Agency must be accompanied by a statement to the effect that the Board of Management has approved the draft Estimates submitted.
4. A copy of the audited financial statement for the **financial year ended** within the period January 01, 2025 to December 31, 2025 must accompany the draft Estimates. In the absence of audited financial accounts, unaudited financial accounts must be submitted together with an explanation for the non-submission of audited financial accounts.
5. Each Statutory Board/Agency must also submit a certified statement of its bank balances as at the end of the above-mentioned financial year together with a supporting reconciliation statement thereof.
6. **Failure to provide the information required at paragraphs (4) and (5) above would result in the budgetary allocation to the Statutory Board/Agency being contained at the 2026 level or lower.**

INCOME

7. Income from different sources should be itemized to allow for a proper description of such sources and should be stated to the nearest dollar.
8. Estimates should be based on the current information, actual collections and projected trends.
9. Income for 2027 should include arrears of income likely to be collected. **The collection of arrears of income must be diligently pursued. Failure to do so may result in increased deficits, which the Ministry of Finance will not fund.**
10. Statutory Boards/Agencies should also urgently explore every possibility for increasing their income and should submit proposals under confidential cover by April 01, 2026 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 15, 2026.
11. **Three (3) printed copies of the draft Estimates with the supporting information must be submitted to the Ministry of Finance via the line Ministries as indicated at paragraph (1) above.**

GENERAL

Cash Basis System of Accounting

12. Government Accounting and Reporting System is on a cash basis. Therefore, Statutory Boards and Similar Bodies are required to report on this basis and not on an accrual accounting system.

CAPITAL EXPENDITURE PROGRAMME

General

1. The Ministry of Planning, Economic Affairs and Development (MPEAD) will be responsible for the review of all project related proposals before making a submission to Cabinet, regarding the size and composition of the 2027 Public Sector Investment Programme (PSIP). The decision of Cabinet on this submission will be the basis upon which the 2027 Development Programme is finalised for approval by Parliament.

Fiscal 2027 Submission

2. MDAs, including Statutory Boards and Similar Bodies must submit **one (1) hard copy** and **one (1) soft copy (USB media)** of the detailed proposals for capital works to be executed in 2027, to the Project Planning and Reconstruction Division (PPRD), MPEAD and copied to the Budget Division, Ministry of Finance not later than April 30, 2026.

3. While **Appendix XVII** calls for summary information of all projects proposed for inclusion in the Development Programme, detailed project documents, such as **Project Screening Proposal (PSP)** and other relevant documents, are required.

4. It should be emphasised that the timely submission of estimates, the adequacy of supporting documentation and the acquisition of all requisite approvals, will ensure that requests are properly analysed and appropriate levels of funding are allocated. Compliance with these requirements will influence the recommendations submitted to Cabinet on the selection of projects and programmes, which will comprise the 2027 PSIP. These include, but are not limited to; Feasibility Studies, Loan Agreements, Terms of Reference, Contract Documents, the contract sums and remaining balances and approvals by Town and Country Planning Division and the Environmental Management Authority. MDAs must provide the name and contact information of a liaison officer to the PPRD to allow for ongoing communication with respect to their PSIP submission.

5. **A Checklist is provided at Appendix XXII to assist MDAs in their submission of the draft Estimates of the Development Programme 2027. Each Ministry's submission MUST be accompanied by the Capital Programme Checklist enclosed at Appendix XXII.**

6. Submissions should be constrained by the implementation capacity of MDAs. In this regard, **a report on manpower and other constraints**, that affect the ability of your MDA to properly formulate and implement projects, must be included.

7. While the focus of this Circular is the submission of draft Estimates for 2027, MDAs are encouraged to collaborate with the PPRD on a regular basis, with respect to Pre-Investment proposals, ongoing and new projects. In this regard, MDAs can submit proposals throughout the year using the **Project Screening Proposal** specified in **Appendix XXI**. This results in the continuous development of project proposals.

8. MDAs are advised to seek prior consultation with the **Ministry of Public Administration and Artificial Intelligence** for all ICT projects before submission to the **Ministry of Planning, Economic Affairs and Development** in order to ensure alignment with the National ICT Plan.

Project Screening Proposal (PSP)

9. The MPEAD has developed a **Project Screening Proposal (PSP)**, for the screening of projects and programmes and also to simplify the framework for planning, financing and the implementation of such projects and programmes. MDAs are therefore required to submit the relevant information as contained in the PSP template. A specimen of the PSP is accessible via the Ministry of Planning, Economic Affairs and Development website or the QR code below.



Continuing Projects

10. Requests for funding for each ongoing project should be presented using section 2 to 6 of the PSP template, as specified in **Appendix XXI**. Additionally, MDAs are to utilize Appendix XVIII, which details the schedule of payments due in 2027 for activities completed prior to or scheduled for completion in 2027. In addition, proposed implementation plans and cash flow projections must also be provided and updated on a quarterly basis for projects and programmes that are proposed to be implemented from 2027-2029 as outlined at **Appendix XIX**. MDAs are also encouraged to submit Gantt Charts outlining the proposed implementation plan for their respective programmes and projects.

11. In cases where continuing projects have experienced **delays in completion**, an explanation for the delays must be provided with the submissions, along with proposals for either rectifying problems encountered or terminating the project where deemed necessary.

New Projects

12. With respect to new projects proposed for inclusion in the PSIP, MDAs are expected to analyse possible implementation strategies and select the most suitable option for execution. MDAs must utilise the PSP format at **Appendix XXI** when submitting project and programmes proposed for funding. Submissions can be done to the PPRD at any time during the year.

13. In so doing, care must be exercised to specifically address the following issues:

- (a) goals, purposes and objectives;
- (b) problems or opportunities which the project addresses;
- (c) description of the scope of the project;
- (d) relevant alternative solutions identified and explored;
- (e) justification of the technical solution being proposed;
- (f) output of the project in terms of goods and services;
- (g) manpower requirements for the project and any foreseeable constraints;
- (h) description of the environmental impact (if any) together with details of mitigating measures being proposed;
- (i) full and reliable capital and recurrent cost estimates (with explanations of their derivation);
- (j) expected benefits and outcomes (quantified as far as possible), including measures to evaluate the performance of the project such as targets, indicators and collection of data;
- (k) proposed implementation arrangements and timeframes for project and programme completion; and
- (l) status of project preparation.

Pre-Investment (Pipeline) Projects

14. Formal feasibility studies are **mandatory** for project proposals with an estimated capital cost which **exceeds Twenty-Five Million Dollars (\$25Mn)**. Should consultants be required for the

preparation of the studies, the PPRD is prepared to explore with individual MDAs, possible sources of financing for these activities. Terms of Reference should be included with the draft Estimates.

Additional Information - All Projects

15. The following are **important considerations** to guide the submissions of estimates for both new and ongoing Projects/Programmes:

- (a) Where architectural, engineering or other consultants have been engaged to provide services required for the development and execution of projects, such consultants should be instructed to supply the required **cost estimates and implementation schedules**;
- (b) In cases where multilateral financing arrangements are involved, full details of the progress made by respective MDAs in satisfying applicable **conditions precedent to first disbursement** should be provided. Action plans for fulfilling such conditions with relevant costs should also be presented;
- (c) Where **services are provided by the Ministry of Works and Infrastructure (MOWI) or any other Government Agency**, such Ministry or Agency must be approached in time for the relevant information to be included in the draft Estimates. MDAs are also advised to seek assurance in writing from the MOWI or relevant implementing agency that it has sufficient capacity to implement the works in a timely and cost-effective manner; and
- (d) In cases where the successful implementation of a project proposal is **dependent on the completion and/or execution of another project proposal in a different MDA**, this must be clearly stated in the submission and include the name, cost of the project and the executing agency. The Memorandum of Understanding (MoU)/ Memorandum of Agreement (MoA) between both entities must be submitted to the **PPRD**. In the absence of a MoU/MoA, evidence of any discussion on collaborative efforts to achieve project implementation must be provided.

Exclusion of Recurrent Items from the PSIP

16. MDAs are reminded that the role of the PSIP is to build assets, facilitate sustainable employment, generate revenues, enhance human capital and protect the vulnerable, all aimed at improving the standard of living and quality of the lives of citizens of Trinidad and Tobago. Therefore, it is imperative that the limited funding under the PSIP is appropriately directed towards

the implementation of projects and programmes under the capital programme, including the removal of bottlenecks that impede progress, and not towards recurrent and operational activities.

17. Efforts will continue to ensure that the limited funds available for Capital Development are not diverted to funding recurrent activities. MDAs are to ensure that in 2027, provision is made under the appropriate recurrent votes to finance the following:

- (i) all activities of a recurrent nature now funded under the Development Programme and
- (ii) for projects that will be transitioning from the developmental to the operational phase in 2027 and thereafter.

18. Where projects scheduled for completion in 2026 and will give rise to recurrent expenditure in 2027, the necessary steps should be taken by MDAs to have provisions made for such expenditure included in the 2027 Recurrent Expenditure Estimates. (See Appendix C, paragraph 6).

Three (3) Year PSIP

19. The Three (3) Year PSIP will outline a comprehensive Development Programme with a medium-term perspective and guides the overall focus of the Government's approach to development, based on shared priorities and cross-cutting interventions.

20. MDAs therefore, are to submit proposals for capital expenditure projected for the next three (3) years to be incorporated into the Three Year PSIP 2027-2029. These proposals must be aligned to the Policy Framework of the Government of Trinidad and Tobago. Careful consideration should be given to the overall indicative resource requirements for the 3-year period, as this would be a guide to resource allocation. MDAs **must** pay close attention to the formats for presenting the Development Programme Estimates and Cash Flow schedules for the period 2027-2029. Proposals not submitted in the prescribed format, and without sufficient information will not be considered for inclusion in the PSIP for fiscal year 2027.

Infrastructure Development Fund (IDF)

21. For projects and programmes to be included in the IDF, they must be designed for execution by a Special Purpose State Enterprise (SPSE). Projects and programmes already under execution by SPSEs will continue to be financed under the Fund. Operational guidelines for the IDF are contained in Comptroller of Accounts Circular No.12 dated November 9, 2005.

Allocation of Funds

22. The information required for the analysis of the investment proposals is set out in the following paragraphs. It is extremely important that MDAs provide this information in the required formats (Appendices XVII to XXII), as this will assist the PPRD in finalising its recommendations.

23. With respect to the appropriation of funds for projects to be executed in 2027, the following order of priority will apply:

- (a) commitments arising from activities completed prior to fiscal year 2027;
- (b) projects and programmes under execution for which contractual obligations exist;
- (c) projects for which Loan or Grant funding or Technical Assistance is available from international lending agencies and/or countries (including counterpart funding requirements);
- (d) projects funded entirely by the Government of Trinidad and Tobago for which tenders have been invited or received;
- (e) projects with activities that facilitate compliance with international standards;
- (f) continuing projects in which all the preliminary activities have been completed prior to start up;
 - (i) in the case of physical construction – Feasibility Studies, User Briefs, Pre-Engineering and Engineering Designs, Public Consultations, Architectural Designs, Acquisition of Sites, Statutory Approvals etc. and
 - (ii) in the case of consultancies – Terms of Reference, Expressions of Interest, Shortlisting of Tenderers, Evaluation of Bids, Negotiations with Preferred Bidder etc.
- (g) pre-investment activities in respect of new projects – Demand Analysis, Financial and Economic Analysis, Social Impact Studies, Environmental Impact Assessment etc.

Ranking of Projects and Programmes

24. A list that ranks projects and programmes in order of priority for the MDAs must be included in the submission of estimates.

25. Additionally, in reviewing submissions for the inclusion of **new projects**, the PPRD, will accord highest priority to those proposals that facilitate the upgrading of the national infrastructure, to provide a platform for sustainable growth, individual and community development and the enhancement of social services consistent with Government's development objectives. Other important criteria include:

- (a) Capital formation in the economy, for example: construction projects;
- (b) Enhancement of competitiveness of the economy – proposals/projects that would have a cogent development impact (employment, production and diversification, export potential, environmental and income distribution); and
- (c) Sustainability – capital projects that have the ability to generate funds internally, while incurring low maintenance cost/low impact on the recurrent budget, with the ultimate goal contributing to a net reduction in recurrent expenditure.

26. The PPRD will continue to review and refine the PSIP in order to ensure its developmental focus and to align projects and programmes to national development objectives. This process involves the application of the following evaluation criteria to projects and programmes to determine their suitability for inclusion in the PSIP.

Criteria for Exclusion of Projects/Programmes from the PSIP

Annual/Legacy (long-standing) projects: Multi-year programmes and projects for which there are no discernible end-dates and which are deemed to be 'annual':

- *Recurrent activities:* Recurrent costs such as maintenance, salaries and operational costs, should be transferred to the Recurrent Budget;
- *Duplication of projects within and among Ministries and Departments:* Requests for funding for similar activities should be made under the appropriate Budget and not both the PSIP and the Recurrent Budget. Further, for those MDAs that have similar projects with funding, the most logical agency that should request and receive funding would be determined. This approach would serve to institutionalise the concept of shared priorities and cross-cutting interventions among MDAs.

While this would encourage inter-ministerial collaboration, a single agency will be identified to be responsible for project execution and receipt of funding;

- *Lack of readiness for implementation:* Projects and programmes which lack critical elements necessary for their start-up and/or continuation of implementation would not be considered for funding in the PSIP. Such elements may include the lack of a comprehensive project proposal, Feasibility Study or Statutory Approvals (Certificate of Environmental Clearance (CEC), Town and Country Planning Division (TCPD) approval, etc. Such projects must first satisfy these major requirements and may then be resubmitted for consideration for funding in the future;
- *Institutions with revenue-earning potential:* Institutions which are able to finance their own projects (either through their own revenue streams or through privately secured loans/grants), would not be funded under the PSIP; and
- *Inadequacy of project documentation (Adherence to the Call Circular):* Proper project documentation as well as regular progress reports as requested in the Call Circular, are required to make a reasonable assessment of the Ministries'/Departments' progress and their requests for funding. Requests which are not supported by proper documentation will not be considered for funding in the PSIP.

Criteria for Inclusion of Projects/Programmes in the PSIP

- *Projects which fall under the following five (5) Strategic Pillars as key identified in the Policy Framework of the Government of Trinidad and Tobago:*
 - (i) Restoring Confidence and Fiscal Stability;
 - (ii) Unlocking Productive Investment and Jobs;
 - (iii) Commercializing and Optimizing Public Assets;
 - (iv) Modernising Infrastructure, Transport and Digital Services; and
 - (v) Protecting the People through Social Investment and Safety Nets.
- *Projects that Make a Difference:* Projects and Programmes that have a high impact or 'make a difference' would be given priority consideration for funding in the PSIP. High impact projects are those that are regarded as having the greatest potential in contributing to attaining the strategic objectives. These types of projects must intrinsically have the characteristics of:

- Visibility (where a large number of stakeholders will benefit directly from the outcome of the project) and
 - Community building (projects that will improve the quality of life of the community and its environment).
- *Employment Creating Initiatives:* Projects and Programmes that lead to the creation of jobs on a sustained basis during both the implementation and operational phases would be given priority consideration for inclusion in the PSIP.
 - *Revenue-Generating Initiatives:* Projects and Programmes that lead to the creation of new sources of revenue will be accorded high priority in the PSIP.

Confirmation of the Availability of Funds

27. The requirement that “execution of the procurement strategy and award of contract must only commence after the Procuring Entity bears evidence or confirmation that funds have been approved and are readily available” is deliberately framed to distinguish between planning and preparatory activities and the execution phase of procurement.

28. Under the Public Procurement and Disposal of Public Property Act, 2015, as amended (“the Act”), procurement proceedings encompass all stages of the procurement lifecycle, including planning, solicitation, evaluation, award, and contract closure. However, the reference to “execution of the procurement strategy” is intended to capture the point at which the Procuring Entity undertakes formal procurement actions that could result in a financial commitment or create expectations of award.

29. Accordingly, it is recommended that planning and preparatory work—such as market research, development of specifications or terms of reference, cost estimation, and preparation of procurement documents be undertaken in advance of funding confirmation to ensure readiness and efficiency. Execution of the procurement strategy, however, begins when the Procuring Entity advertises, issues solicitation documents, engages suppliers, evaluates bids with intent to award, or otherwise initiates activities that could obligate public funds.

30. Evidence or confirmation that funding has been approved and is readily available is therefore required before execution commences, not merely prior to contract award. This approach ensures prudent financial management, prevents aborted or unfunded procurement processes, safeguards public resources, and upholds the principles of accountability, transparency, and value for money in accordance with the Act.

REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2026

31. A review of the performance of the Public Sector Investment Programme (PSIP) in the 2026 fiscal year will be prepared by the MPEAD and included as part of the 2027 PSIP to be submitted to Parliament.

32. Permanent Secretaries and Heads of Departments/Accounting Officers are therefore asked to submit two (2) copies of an Achievement Report on their ongoing projects as at June 30, 2026 using the format as at **Appendix XX**.

33. **This report must be submitted to the Permanent Secretary, Ministry of Planning, Economic Affairs and Development by July 15, 2026.** A copy must also be sent to the Budget Division, Ministry of Finance.

34. A comprehensive Achievement Report on the progress of each project as at March 31, 2026 should be submitted using the format at **Appendix XX**. Since this information will be used by the PPRD as inputs for the Mid Term Review. Due care and attention should be paid to the finalisation of Projected Expenditure – column (f) and the explanation for variances in the Achievement Reports.

35. Additionally, MDAs are required to submit monthly status reports to the PPRD using the format at **Appendix XX**. These reports should be submitted by the 15th of the following month.

36. All enquiries pertaining to the above matters should be addressed to: **Ms. Vernice Alleyne, Director (Acting), Project Planning and Reconstruction Division, Ministry of Planning, Economic Affairs and Development, Level 17, Tower D – International Waterfront Complex, Wrightson Road, Port of Spain - (Telephone No. 226-4401 Exts. 4203, 4201 or 4200).**

INDICATIVE ANNUAL SCHEDULE OF PLANNED PROCUREMENT ACTIVITIES (IASPPA)

1. Ministries, Departments and other State Entities requesting funding for goods and services in the 2027 Budget and subsequent fiscal years for both Recurrent and Capital Expenditure, are to ensure that their submissions are informed by an **Indicative Annual Schedule of Planned Procurement Activities (IASPPA)**. This Schedule is indicative because the draft Estimates of Expenditure it reflects, will not yet have been approved by Parliament. The objective of this requirement is to entrench the process by which Ministries, Departments and other State Entities formulate their requests for funding for goods and services to be procured, in any given fiscal year. Basically, Ministries and Departments and State Entities are to carefully evaluate the stages and duration of the procurement process to ensure they can realistically assess when spending may begin.

2. Regardless of whether the procurement falls under the Recurrent or Capital Programme, any good or service exceeding \$75,000, must be included in either **Appendix XXIII** or **Appendix XXIV** depending on the Vote classification. It should be noted that the Appendices are intentionally designed to facilitate the linking of procurement planning with budget planning.

3. To establish this linkage, the vote number/project name and the estimated cost of each procurement exceeding \$75,000 must be provided, and the details should be directly associated with the vote/project. The draft Estimate requested for that Vote should reflect the likely expenditure, once procurement activities have been completed.

4. At this stage, Ministries, Departments and other State Entities may not be in a position to include the United Nations Standard Products and Services Code (UNSPSC) (Level 2) in the IASPPA. However, the following information-must be included:

- a) Proposed date for issue of bidding documents;
- b) Estimated duration of procurement;
- c) Status of procurement;
- d) Expected completion date of procurement; and
- e) Proposed procurement method.

5. These Appendices must be submitted together with the draft Estimates to the named officials designated to receive copies of Recurrent and Development Programme Estimates by April 30, 2026.

6. It is important to note that the submission of an IASPPA with these Estimates does not replace the Annual Schedule of Planned Procurement Activities (ASPPA) which must be published six (6) weeks after the approval of the National Budget, pursuant to section 27 (1) (a) of Act No. 1 of 2015 (as amended).

DIRECTORY OF SERVICES – (EXPENDITURE)**(Contact persons for submission of Draft Estimates of Expenditure)****SECTION 1 – (UNIT A-D)****Ms. Betty-Ann Dial, Assistant Director of Budgets (Ag.) (Telephone No: 612-9700, Ext 4021;****Email: Betty-Ann.Dial@gov.tt)**

President

Auditor General

Judiciary

Industrial Court

Parliament

Service Commissions

Statutory Authorities Service Commission

Election and Boundaries Commission

Tax Appeal Board

Registration, Recognition and Certification Board

Public Service Appeal Board

Office of the Prime Minister

Tobago House of Assembly

Central Administrative Services –Tobago

Personnel Department

Ministry of Finance

Charges on Account of the Public Debt

Pensions and Gratuities

Office of the Attorney General

Ministry of Land and Legal Affairs

Ministry of Public Administration and Artificial Intelligence

Integrity Commission

Environmental Commission

Ministry of Justice

Trinidad and Tobago Police Service

Equal Opportunity Tribunal

Ministry of Homeland Security

Ministry of Defence

SECTION 2 – (UNIT E)

Mrs. Rachael Armstrong, Assistant Director of Budgets (Ag.) (Telephone No: 612-9700, Ext 4912; Email: Rachael.Armstrong@gov.tt)

Ministry of Works and Infrastructure

Ministry of Public Utilities

Ministry of Rural Development and Local Government

Ministry of Housing

Ministry of Planning, Economic Affairs and Development

Ministry of Transport and Civil Aviation

SECTION 3 - (UNIT F & G)

Mr. Sham Mohammed, Assistant Director of Budgets (Ag.) (Telephone No: 612-9700, Ext 4919; Sham.Mohammed@gov.tt)

Ministry of Education

Ministry of Health

Ministry of Labour, Small and Micro Enterprise Development

Ministry of Energy and Energy Industries

Ministry of Sport and Youth Affairs

Ministry of Foreign and CARICOM Affairs

Ministry of Tertiary Education and Skills Training

Ministry of Agriculture and Fisheries

Ministry of The People, Social Development and Family Services

Ministry of Trade, Investment and Tourism

Ministry of Culture and Community Development

APPENDIX I

DRAFT ESTIMATES OF REVENUE FOR 2027

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Actual Revenue 2025	2026			2027 Draft Estimates	Explanations for variances between Revised Estimates 2026 and Draft Estimates 2027
		Approved Estimates	Actual Revenue Oct. - Mar. (a)	Projected Revenue April - Sept. (b)		

Refer to Appendix B - Paragraph 3
 Note: To return to the Permanent Secretary, Ministry of Finance (Budget Division) not later than 30 April, 2026

APPENDIX II

DRAFT ESTIMATES OF REVENUE FOR 2027

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Receiver/Item/Sub-item	2026 Revised Estimates	Assumption for Revised Estimates	2027 Draft Estimates	Assumption for Draft Estimates
<p><u>FOR EXAMPLE</u></p> <p>(i) 01/AL1/006 Laboratory Fees</p> <p>(ii) 01/WT2/006 Renewal of Examiner Certificate Fee</p> <p>(iii) 01/NS3/003 Miscellaneous</p>	<p>\$</p>		<p>\$</p>	<p>(i) No. of Laboratories</p> <p>(ii) Fees charged per laboratory and/or per service</p> <p>(iii) Any other charges under the item</p> <p>(iv) Total</p> <p>(i) No. of Examiners</p> <p>(ii) Renewal Fee</p> <p>(iii) Any other pertinent data</p> <p>(iv) Total</p> <p>(i) Identify types of revenue collected</p> <p>(ii) Give data re all types</p> <p>(iii) Total</p>

Refer to Appendix B - Paragraph 5

APPENDIX III

DRAFT ESTIMATES OF REVENUE FOR 2027

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Receiver/Item/Sub-item	Total Arrears of Revenue as at 30/9/2025	Arrears included in Revised Estimates 2026	Arrears collected Oct. 01, 2025 to Mar. 31, 2026	Arrears estimated to be collected Apr. 01 to Sept. 30, 2026	Arrears estimated to be collected during 2027	Remarks
	\$	\$	\$	\$	\$	

Refer to Appendix B - Paragraph 7

**APPENDIX IV
(Specimen)
SUMMARY- DRAFT ESTIMATES 2027**

	1	2026 Estimates			5	6	7
	HEAD / BOARD	2	3	4			
	Actual Expenditure 2025	Original	Supplementaries and Transfers	Revised 2 + 3	Projected Expenditure 2026	Draft Estimates 2027	Increase/ Decrease 6-5
PERSONNEL EXPENDITURE							
Salaries and COLA							
Wages and COLA							
etc.....							
GOODS AND SERVICES							
Travelling and Subsistence							
Uniforms							
Electricity							
etc.....							
MINOR EQUIPMENT PURCHASES							
Vehicles							
Office Equipment							
etc.....							
CURRENT TRANSFERS & SUBSIDIES							
TOTAL							

Refer to Appendix C - Paragraphs 7 and 33, Appendix D - Paragraph 1

APPENDIX V
(Specimen)

RECURRENT EXPENDITURE - EXPLANATION SHEET - 2027 DRAFT ESTIMATES

PROJECTIONS FOR 2028 AND 2029

HEAD/BOARD

Subhead/Item	1 Actual Expenditure 2025	2 2026 Estimates			3 Virements Supplementaries and Transfers	4 Revised 2+3	5 Expenditure Including Commitments to 31/3/2026	6 Projected Expenditure 2026	7 Draft Estimates 2027	8 Increase/ (Decrease)	9 Explanations for Variances		10 Projections		11 For use by the Ministry of Finance
		10 Draft Estimates 2026/ Original Estimates 2026 (6-2)	11 Draft Estimates 2027/ Projected Expend. 2026 (7-6)	12 2028							13 2029				
01 - PERSONNEL EXPENDITURE															
001 - General Admin.															
01 - Salaries & Co's	500,000	520,000	10,000	530,000	10,000	130,000	525,000	560,000	35,000	5,000 - Vacant post filled	35,000 - To cater for posts to be filled	550,000	550,000		
Total Gen. Admin.	500,000	520,000	10,000	530,000	10,000	130,000	525,000	560,000	35,000			550,000	550,000		
02 - GOODS AND SERVICES															
001 - General Admin.															
13 - Maintenance of Vehicles	100,000	140,000	(25,000)	115,000	(25,000)	30,000	118,000	150,000	32,000	(22,000) - Additional Vehicle was not acquired in fiscal 2026	32,000 - Maintenance cost of vehicles to be acquired See Appendix for details.	150,000	150,000		
17 - Training	40,000	50,000	-	50,000	-	10,000	30,000	35,000	5,000	(20,000)	5,000 - See Appendix for details.	35,000	35,000		
Total Gen. Admin.	140,000	190,000	-	165,000	-	40,000	148,000	185,000	37,000	-	-	185,000	185,000		

**APPENDIX VI
(Specimen)
SUMMARY**

RETURN OF PERSONNEL - 2027

HEAD/BOARD: Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2027 (Inclusive of COLA)			Remarks
	2026	2027	Salary	Cola	Post with Substantive Holder	Vacant Posts		
						With Bodies	Without Incumbents	
FOR EXAMPLE DIVISION A	260	255	\$ 2,040,000	36,975	\$ 23,670,253	1,200,000	\$ 1,083,700	
DIVISION B	25	26	130,000	3,770	1,350,240	255,000	389,368	
GRAND TOTAL								

Division refers to the Item in Estimates
Refer to Appendix C - Paragraphs 9 and 33, Appendix D - Paragraph 1

**APPENDIX VII
(Specimen)**

RETURN OF PERSONNEL - 2027

HEAD/BOARD:

Establishment	Item No.		Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Provision in Draft Estimates 2027 (Inclusive of COLA)			* Remarks
	2026	2027					Salary	Cola	Post with Substantive Holder	* With Bodies	** Without Incumbents	
DIVISION A							\$	\$	\$	\$	\$	
4	4	16	Administrative Officer II	46D	1) John Lewis 2) Vacant	1.1	10880/11115 10449/10665	225 0	136,080	- 125,388	- -	F. Mohammed, Administrative Assistant (Item 17) - Acting in Post
					3) Vacant		10449/10665	225	-	-	85,592	Post vacant with effect from November 2017 to be filled by February 1st 2024
					4) Vacant		0	0	0	0	0	Retirement of K. Solomon with effect from July 20, 2018.
1	1	17	Administrative Assistant	35F	F. Mohammed	1.1	9893	225	121,416			1st Longevity
2	3	18	Clerk II	20C	1) Russel Ragbir 2) Wahid King 3) Vacant	1.1 1.1	6420/6579 6259/6420 6097/6259	225 225	81,648 79,740			1 Post created with effect from May 01, 2013 Cab. Min. No. John Peters. C.II Ag. in post
2	1	19	Clerk I	14	1) John Peters	1.1	5400/5527	225	69,024			1 Post abolished with effect from October 01, 2013. Cab. Min. No.
			20 Temporary Staff 1 Clerk I	14	Sharon Bruce	1.4	5045/5157	225	63,912			Post created for an additional 3 years with effect from January 01, 2022. Cab Min No.
TOTAL									551,820	200,496	85,592	

*Where post is vacant also include in the Remarks Column:

Date of Vacancy

Reasons for Vacancy eg. Retirement or promotion

Last substantive or temporary/acting incumbent

Item Number, Ministry/Department of Acting Incumbent

**Identify critical posts which are required to be filled in 2026/2027 for the efficient operation of the Ministry/Department/Board

Refer to Appendix C - Paragraphs 9 and 33, Appendix D - Paragraph 1

APPENDIX VIII
(Specimen)
SUMMARY

RETURN OF DAILY-RATED EMPLOYEES - 2027

HEADBOARD:

Divisions	(2)		(3)		(4)		(5)	(6)			(7)	(8)	(9)	(10)	(11)
	Total Number of Approved Posts	Permanent	Workers Employed		Number of Posts Utilised (3+4)	PERMANENT WORKERS		ADDITIONAL WORKERS			Workers employed less than 10 days Per Fortnight	TOTAL (7+8)	Total No. of Workers Employed (5+6+9)	Annual Wages Cost (Wages and COLA only)	
			Permanent	Regular		Fmly. Regular Workers with 10 yrs. Service as at 31/12/93	Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight							
DIVISION A	430	344	84	428	95	35	-	35	35	35	35	35	558	18,810,000	
DIVISION B	225	225	-	225	5	-	-	39	39	39	39	39	269	9,100,000	
GRAND TOTAL	655	569	84	653	100	35	39	35	39	74	827	27,910,000			

Refer to Appendix C - Paragraphs 10 and 33, Appendix D - Paragraph 1

APPENDIX IX

(Specimen)

DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2027

HEAD/BOARD:

(2) Divisions	(3) Occupation	(4) Grade	(5) PERMANENT ESTABLISHMENT		(7) Number of Posts Utilised (5+6)	(8) ADDITIONAL WORKERS			(10) Workers employed less than 10 days Per Fortnight	(11) TOTAL (9+10)	(12) Total No. of Workers Employed (7+8+11)	(13) Annual Wage Cost (Wages and COLA only) \$	
			(4) Total Number of Approved Posts	(5) Workers Employed		(8) PERMANENT WORKERS Fmly. Regular Workers with 10 yrs. service as at 31/12/93	(9) Workers employed 10 days Per Fortnight	(10) Workers employed less than 10 days Per Fortnight					
				(4) Permanent									(5) Regular
DIVISION A	Foreman	1	6	5	1	6	-	-	-	7	558,740		
	Mechanic	4	2	-	1	1	-	-	-	1	62,660		
	Chargehand	6	4	4	4	-	-	-	-	4	217,360		
	Female Labourers	9	2	2	2	-	-	-	-	2	93,600		
TOTAL		19	14	11	2	13	0	0	0	14	932,360		

Refer to Appendix C - Paragraphs 10 and 33, Appendix D - Paragraph 1

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2027

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request	AMOUNT	Remarks / Justification
SUB-HEAD : 01 - PERSONNEL EXPENDITURE SUB-ITEM : 06 - Remuneration to Board Members Chairman: Remuneration 10000 x12 Travel allowance - 1000 x12 Deputy Chairman Remuneration 7500 x12 Travel allowance - 750 x12 Members (5) Remuneration 5000 x12x5 Travel allowance - 500 x12x5 Draft Estimates 2026	\$ 120,000 12,000 90,000 9,000 300,000 30,000 561,000	Board appointed for 3 years w.e.f 01/10/2022
SUB-HEAD : 02 - GOODS AND SERVICES SUB-ITEM : 01 - Travelling and Subsistence No. of Travelling Posts Filed Vacant Filled To be Filled in 2027 Director - Committed allowance 2750 x12 Dep. Director, Sr. Accountant- Commuted Allowance 2750 x12x2 Airfare to Tobago 300 x4 Hotel accommodation - Tobago 1000 x4 Draft Estimates 2027	33,000 66,000 1,200 4,000 104,200	New rate approved from \$1,500 to \$2,750 from 1/01/2015 Director proposes to visit Tobago Sub- Office every quarter
04 - Electricity Average Monthly Payments	36,000	Offices in two (2) floors of Building located at # 12 Main Street
05 - Telephones Monthly Charges Monthly Internet Service Average Monthly mobile services Draft Estimates 2027	60,000 24,000 12,000 96,000	Rental and calls for PBX system and 5 Direct lines Cellular phones assigned to 4 officers
08 - Rent/Lease - Office Accommodation & Storage Monthly Rate Car park Draft Estimates 2027	72,000 24,000 96,000	Building located at # 12 Main Street Parking provided for 4 officers
16 - Contract Employment - See Return of Personnel Appendix XI	483,492	Cabinet Minute #
23 - Fees Legal Fees Annual Licences & Technical Support Draft Estimates 2027	24,000 8,000 32,000	Average amount paid to Legal Firms

Refer to Appendix C Paragraphs 20, 21 and 33, Appendix D - Paragraph 1

APPENDIX X (cont'd)

RECURRENT EXPENDITURE DRAFT ESTIMATES 2027

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request	AMOUNT	Remarks / Justification
<u>28 Other Contracted Services</u> Scavenging Repairs to Roads and Bridges Management Contracts Cable Television Services Draft Estimates 2027	750,000 192,000 24,000 6,000 972,000	Cabinet Minute # Contract Details
<u>37 -Janitorial Services -</u> Head & Sub-Offices	108,000	Contract with MTS for 3 years from 1/10/2022
<u>43 -Security Services -</u> Head Office - POS Sub-Offices - San Fernando, Aima Draft Estimates 2027	66,000 38,400 104,400	Contract with Amalgamated Security for 3 years from 1/10/2022 Contract with Amalgamated Security for 3 years from 1/01/2022
<u>61 - Insurance</u> Annual Insurance Premium Annual Insurance Premium Draft Estimates 2027	18,000 32,000 50,000	Insurance for equipment due 30th April Insurance for building due 31st August

Refer to Appendix C Paragraphs 20, 21 and 33, Appendix D - Paragraph 1

APPENDIX XI

DRAFT ESTIMATES 2027

RETURN OF PERSONNEL

OFFICERS ON CONTRACT

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS				TOTAL FOR YEAR	*CONTRACT GRATUITY PAYABLE IN 2027	REMARKS
			SALARY	TRAVELLING	HOUSING	NIS			
			\$	\$	\$	\$	\$		
02 Goods & Services 001 General Administration 16 Contract Employment	Director	Richard John	15,000	1,500	1,000	197	212,364	108,000	On contract for 3 years w.e.f. 1/1/0/2023 - 30/09/2026 Gratuity- 20% of gross salary Cabinet Minute No. dated
	Project Implementation Officer	Vacant	12,000	1,200	0	197	160,764	Nil	Post created by Cabinet Minute No. Dated (Post advertised, interviews to be held shortly).
	Human Resource Manager	Teddy Singh	8,000	1,000	0	197	110,364	0	On contract for 3 years w.e.f. 1/1/0/2023 - 30/09/2026 Gratuity- 20% of gross earnings Cabinet Minute No. dated
TOTAL							483,492	108,000	

DRAFT ESTIMATES: CONTRACT EMPLOYMENT \$ 483,492

*DRAFT ESTIMATES: CONTRACT GRATUITY - 108,000

* Contract Gratuity to be funded under Current Transfers and Subsidies vote of the particular Ministry /Board /Body

Refer to Appendix C - Paragraph 33, Appendix D - Paragraph 1

APPENDIX XII

MINOR EQUIPMENT PURCHASES - DRAFT ESTIMATES 2027

MINISTRY/DEPARTMENT/BOARD:

DIVISION:

ITEM AND SUB ITEM	REQUIREMENT (IN ORDER OF PRIORITY)	NO. REQ'D	UNIT COST	TOTAL COST	REMARKS	FOR USE BY THE MINISTRY OF FINANCE
<u>001 - GENERAL ADMIN.</u>						
01 - Vehicles	Four Wheel Drive Pick-up	1	295,000	295,000	To transport workmen and materials to Worksite. [Indicate whether Board of Survey has been completed.]	
02 - Office Equipment	1) Computers	4	10,000	40,000		
	2) Photocopier	1	100,000	100,000		
03 - Furniture and Furnishings	1) Stenographer/Typist Chairs	5	800	4,000	Replacement of defective chairs	
04 - Other Minor Equipment	Air-conditioning Unit	2	12,000	24,000	To replace non-functional Units	
SUB-TOTAL				463,000		
PLUS VAT 12.5%				57,875		
GRAND TOTAL				520,875		

Refer to Appendix C - Paragraphs 25 and 33, Appendix D - Paragraph 1

APPENDIX XIII

ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2027

(1) Sub-head/ Item/ Sub-Item	(2) Description	(3) 2025 Actual	(4) 2026 Estimate	(5) 2026 Revised Estimate	(6) 2027 Estimated Income	(7) Increase/ (Decrease) (6-5)	(8) Explanations	(9) Projections		(10) 2029 \$
								2028	2029	
01	Government Subvention	\$	\$	\$	\$	\$		\$	\$	\$
04	Other Income Item/ Sub-Item									

Refer to Appendix D - Paragraph 1

APPENDIX XIV

STATUTORY BOARDS AND SIMILAR BODIES

COMPARATIVE INCOME STATEMENT
(Excluding Government Subvention)

ORIGINAL/REVISED ESTIMATES 2026

BOARD _____

SUB-HEAD/ITEM	(2)		(3)		(4)		(5)		(6)		(7)		(8)	(9)
	2026 ORIGINAL ESTIMATES		2026 ORIGINAL ESTIMATES		2026 ORIGINAL ESTIMATES		2026 REVISED ESTIMATES		2026 REVISED ESTIMATES		2026 REVISED ESTIMATES			
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (2+3)	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (5+6)	VARIANCE (4-7)	REASONS FOR VARIANCE				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		

APPENDIX XV

STATUTORY BOARDS AND SIMILAR BODIES - 2027

**ESTIMATED INCOME FOR 2027
(Excluding Government Subvention)**

BOARD _____

(1) SUBHEAD/ITEM	(2) TOTAL ARREARS OF INCOME AS AT 30/9/2025	(3) ARREARS AS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2026	(4) ARREARS AS AT COLUMN (1) ESTIMATED TO BE COLLECTED DURING 2027	(5) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2027	(6) TOTAL ESTIMATED INCOME FOR 2027 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	(7) REMARKS

Refer to Appendix D - Paragraph 1

APPENDIX XVI
DRAFT ESTIMATES 2027
PROVISIONAL RECURRENT EXPENDITURE PROJECTIONS

MINISTRY/DEPARTMENT
ACCOUNTING UNIT NO:

Sub-head/Item/Sub-item	Provision	2027												Total for Year	Balance of Provision				
		Oct	Nov	Dec	January	February	March	April	May	June	July	August	September						
EXAMPLES																			
01-PERSONNEL EXPENDITURE																			
001 General Administration																			
04 Allowances - Monthly Paid Officers	497,000	33,940	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	13,060	497,000	0
02-GOODS AND SERVICES																			
001 General Administration																			
10- Office Stationery and Supplies	350,000	0	0	100,000	50,000	0	45,000	0	55,000	0	0	45,000	0	40,000	0	0	60,000	350,000	
16-Contract Employment	4,000,000	310,000	315,000	330,000	330,000	330,000	330,000	330,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	4,000,000	
03-MINOR EQUIPMENT PURCHASES																			
001 General Administration																			
04-Other Minor Equipment	100,000	0	0	0	0	0	40,000	0	0	0	0	40,000	0	0	0	0	0	100,000	
04-CURRENT TRANSFERS AND SUBSIDIES																			
007-Households																			
40-Gratuities to Contract Officers	500,000	0	0	0	200,000	0	100,000	0	0	0	0	100,000	0	200,000	0	0	0	500,000	

Refer to Appendix C - Paragraph 34, Appendix D - Paragraph 1

APPENDIX XVII

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2027 (WITH PROJECTIONS FOR 2028 AND 2029)

HEAD - MINISTRY OF.....

To be completed and returned to the Permanent Secretary, Ministry of Planning, Economic Affairs and Development (Project Planning and Reconstruction Division) not later than April 30, 2026

Project Name and Number	Programme/Project	2025 Actual Expenditure	2026 Approved Estimates	2026 Revised Estimates	2027 Draft Estimates (Year 1)	Explanations	Projections			
							2028 (Year II)	Explanations	2029 (Year III)	Explanations
		\$	\$	\$	\$		\$	\$		

**APPENDIX XVIII
DETAILED IMPLEMENTATION PLAN AND CASH FLOW PLAN**

Head - Project Name - (\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2026 To Be Paid 2027	Plan	10	11	12	01	02	03	04	05	06	07	08	09	Activity Cost		
																Foreign	Local	Total
A			Implementation Cashflow															
B			Implementation Cashflow															
C			Implementation Cashflow															
D			Implementation Cashflow															
E			Implementation Cashflow															
F			Implementation Cashflow															
G			Implementation Cashflow															
H			Implementation Cashflow															
I			Implementation Cashflow															
J			Implementation Cashflow															
K			Implementation Cashflow															
L			Implementation Cashflow															
M			Implementation Cashflow															
	AGGREGATE COST																	
	- FOREIGN																	
	- LOCAL																	

Refer to Appendix E - Paragraphs 10 and 22

**APPENDIX XIX
IMPLEMENTATION PLAN AND PROJECTED CASH FLOW (2027-2029)**

Project No.:
Project Name:

Item	Main Activities/Inputs	Plan	2027				2028				2029				Sub-Total	Grand Total
			Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
A		Implementation														
		Cash Flow														
B		Implementation														
		Cash Flow														
C		Implementation														
		Cash Flow														
D		Implementation														
		Cash Flow														
E		Implementation														
		Cash Flow														
F		Implementation														
		Cash Flow														
G		Implementation														
		Cash Flow														
H		Implementation														
		Cash Flow														
I		Implementation														
		Cash Flow														
J		Implementation														
		Cash Flow														
K		Implementation														
		Cash Flow														
L		Implementation														
		Cash Flow														
M		Implementation														
		Cash Flow														

Implementation Plan - period of implementation to be indicated by shading the relevant Quarters.
Cash Flow Plan - proposed expenditure to be shown by inserting the amounts in the relevant Quarters.

Refer to Appendix E Paragraphs 10 and 22

APPENDIX XX

ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30th, 2026

Head - Ministry/Agency

Project Name and Number	Financial						Physical				Monitoring and Evaluation		
	Allocation 2026	Releases 2026	Planned Expenditure and Commitment 2026	Actual Expenditure and Commitment 2026	Variance between Actual and Planned Expenditure (e) - (d)	Projected Expenditure to end of Fiscal 2026 (f)	Detailed Project Activities in 2026 with time-frames	Planned (%)	Actual (%)	Employment Generation	Achievements/ Constraints/ Remarks/ Explanation for Variances	Project/Programme Performance Indicators (Include narratives and figures)	SDG Alignment/ SDG Indicators (Include narratives and figures)
	(a)	(b)	(c)	(d)	(e) - (d)	(f)						Indicator/s: Baseline Year/s: Planned Targets 2026: Targets Achieved 2026:	SDG Goal Nos: SDG Indicator/s: Baseline Year/s: Planned Targets 2026: Targets Achieved for current month 2026:
Total													

APPENDIX XXI**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2027****Project Screening Proposal Template**

Note: Proposals for new projects would be evaluated year-round by the PSP committee.

Upon successful evaluation, Ministries are required to formally submit these projects by April 30th 2026 for inclusion in the Draft Estimates for the upcoming financial year or into the Project Bank.

ITEMS	
1. PROJECT FEASIBILITY <i>This is an assessment of the practicality of a project/programme that has been proposed. It weighs all the pros against the cons, and then recommends whether or not to go ahead.</i>	
NEED	
POSSIBLE SOLUTIONS/ALTERNATIVES	
EVALUATE EACH SOLUTION/ALTERNATIVE	<i>Stakeholder Analysis</i>
	<i>Social Impact</i>
	<i>Environmental Impact</i>
	<i>Employment Generation</i>
	<i>Operational Analysis</i>
	<i>Financial Analysis</i>
	<i>Economic Analysis</i>
SELECT MOST FEASIBLE SOLUTION (Independent Feasibility Study is required for projects valued over \$25.0 million)	

Refer to Appendix E – Paragraph 3, 7, 9, 10, 12 and 22

APPENDIX XXI (cont'd)**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2027****Project Screening Proposal Template**

ITEMS	
CONCLUSION- GO AHEAD WITH PROJECT: YES/NO	
2. PROJECT OVERVIEW	
• Title	
• Background and History	
• Project Objectives and Goals	
• Outputs/Targets	
• Monitoring and Evaluation	
• Benefit of Project	
• Project Duration	
• Project Location	
3. PROJECT ASSUMPTION	
4. PROJECT CONSTRAINTS	
5. PROJECT SCOPE	
6. RESOURCE REQUIREMENTS	
1. Personnel	
2. Equipment	
3. Utilities/Energy Sources	

Refer to Appendix E – Paragraph 3, 7, 9, 10, 12 and 22

APPENDIX XXI (cont'd)**DEVELOPMENT PROGRAMME DRAFT ESTIMATES – 2027****Project Screening Proposal Template**

ITEMS	
4. Raw Materials	
7. PROJECT BUDGET BREAKDOWN- <i>(Activity Based Costing)</i>	
8. DETAILED IMPLEMENTATION SCHEDULE & PROJECT MILESTONES	
9. PROCUREMENT PLAN	
10. QUALITY PLAN	
11. COMMUNICATION PLAN	
12. RISK MANAGEMENT PLAN	
13. PROJECT READINESS- <i>(Refer to Call Circular)</i>	

APPENDIX XXII**CHECKLIST FOR SUBMISSION OF DRAFT ESTIMATES OF DEVELOPMENT PROGRAMME 2027**

Ref. Page	Item	✓
26	One (1) hard copy and one (1) soft copy of Draft Estimates 2027 for PPRD and One (1) hard copy for Budget Division	
5	Covering memorandum from Permanent Secretaries/Heads of Departments/The Chief Administrator	
6	Strategic Objectives and Action Plan of the Ministry	
30-31	Priority Listing of PSIP Projects	
27-28	Report of Constraints to Implementation (e.g. Staffing, Accommodation, Procurement) and planned Corrective Measures	
28-29	Feasibility Studies for New Projects estimated to cost over \$25.0 Mn.	
26-27 27	Supporting Documents Reports of Consultancies Gantt Charts Logical Framework (Log Frame) Work Breakdown Structure Project Screening Brief (PSB)	
57-64	Appendices XVII to XXII	

NOTES

NOTES