



BUDGET GUIDE

PREPARED BY:
THE OFFICE OF THE PARLIAMENT

HEAD 03: JUDICIARY

ALLOCATION: \$733,010,900

Publication

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

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About this Guide

This guide provides a summary of expenditure for the Judiciary for the period 2023-2027. It provides Members of Parliament and stakeholders with an overview of the Judiciary's responsibilities. The primary purpose of this guide is to consolidate the information contained in the various Budget Documents pertaining to the Judiciary and provide readers with an analysis of that information. This guide is based primarily on:

- [the Draft Estimates of Recurrent Expenditure 2027](#);
- [the Draft Estimates of Development Programme 2027](#); and
- [the Public Sector Investment Programme 2027](#).

Overview of Head 03: Judiciary

\$720,010,900 2027 Estimates of Recurrent Expenditure	\$13,000,000 2027 Estimates of Development Programme
\$733,010,900 2027 Total Allocation¹	1% % of National Budget²

¹ Total Allocation = Recurrent Expenditure + Development Programme

² National Budget is calculated by adding the Total Recurrent Expenditure and Total Consolidated Fund. Head 18 -Ministry of Finance, Sub-Head 04 - Current Transfers and Subsidies, Sub-Item 11- Infrastructure Development Fund (IDF) (Infrastructure Development Fund allocation is part of the Ministry of Finance allocation for the Fiscal Year. Therefore, the total recurrent expenditure for the Judiciary does not include the IDF funding.

Therefore, Percentage of the National Budget = [(Judiciary's Recurrent Expenditure + Judiciary's Consolidated Fund) ÷ (National Budget)] × 100

About the Judiciary³

Executive Leadership

Chief Justice: Honourable Mr. Justice Ronnie Boodoosingh
Court Executive Administrator (Accounting Officer):
Deputy Registrar and Marshal:



Mission:

The Judiciary works towards the resolution of conflict in society by resolving disputes which arise out of the operation of laws and involve the application of remedies and the punishment of offenders.

Vision:

The Judiciary of Trinidad and Tobago provides an accountable court system in which timeliness and efficiency are the hallmarks, while still protecting integrity, fairness, equality and accessibility and attracting public trust and confidence.

Departments:

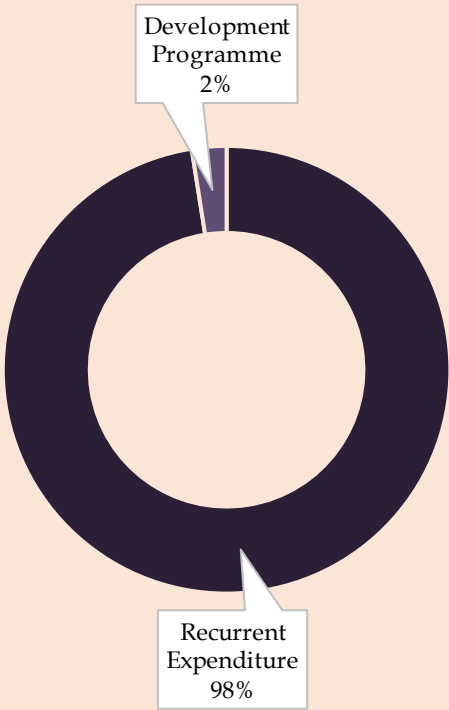
- Supreme Court
- High Court
- Court of Appeal
- Magistracy
- Family Court
- Children Court
- Department of Court Administration
- Judicial Education Institute

³ Judiciary Website. Accessed on: September 09, 2026. <http://ttlawcourts.org/who-we-are/mission-vision-values>

Review of Budget 2026 Allocation

Budget Allocation: October 2025

Summary of Budget Allocation: October 2025



Recurrent Expenditure	\$643,549,450
Development Programme	\$16,486,000
Total	\$660,035,450

Supplementation of Appropriation for fiscal year 2026⁴

During fiscal year 2026, it was necessary to have a Supplementation of Appropriation of resources to fund urgent and critical Recurrent in areas where insufficient allocation was provided. The source of these additional funds was the Consolidated Fund. The Judiciary requested and was granted the following supplementations:

HEAD: 03 – JUDICIARY

Recurrent Expenditure - \$39,154,220

02/001/05 – Telephones - \$5,500,000

To provide for the payment of outstanding bills from previous years in respect of FLOW and TSTT.

02/001/09 – Rent/Lease – Vehicles and Equipment - \$ 1,700,000

To settle outstanding payments owed to service providers for previous years for the purchase of vehicles and equipment.

02/007/16 – Contract Employment - \$14,500,000

To supplement the provision under Contract Employment to the end of fiscal 2026.

02/001/43 – Security Services - \$10,000,000

To liquidate outstanding sums owed for the provision of security services for previous years.

04/007/40 – Gratuities to Contract Officers - \$4,000,000

⁴Report of the Standing Finance Committee of the House of Representatives for the Second Session (2026/2027), Thirteenth Parliament on the consideration of proposals for the Supplementary and Variation Appropriation for the fiscal year 2026 June 12, 2026. Accessed: July 02, 2026. Available: <https://www.ttparliament.org/wp-content/uploads/2025/06/p13-s2-H-20260615-SFC-R.pdf>

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To settle payment of contract gratuities to persons whose contracts have expired.

04/011/03 - UDECOTT-Principal payment on TT\$39.99Mn Fixed Rate Loan- \$3,332,600

To supplement the provision for the payment of Principal UDeCOTT – TT\$39.99Mn. Fixed Rate Loans.

04/011/04 - UDECOTT-Interest on TT\$39.99Mn Fixed Rate Loan- \$121,620

To supplement the provision for the payment of Interest UDeCOTT – TT\$39.99Mn. Fixed Rate Loans.

Variation of Appropriation for fiscal year 2026⁵

During fiscal year 2026, it was necessary to have a Variation of Appropriation of resources to fund urgent and critical Recurrent in areas where insufficient allocation was provided. The source of these additional funds was the Ministry of Finance. The Judiciary requested and was granted the following variations:

HEAD 03 - JUDICIARY

Recurrent Expenditure: \$9,874,000

01/001/01 - Salaries and Cost of Living Allowance -\$9,250,000

To replenish funds utilized to pay an advance on the arrears of Salaries owed to officers.

01/001/05 - Government's Contribution to NIS - \$624,000

To meet the cost of an increase in NIS contributions.

⁵ Report of the Standing Finance Committee of the House of Representatives for the Second Session (2026/2027), Thirteenth Parliament on the consideration of proposals for the Supplementary and Variation Appropriation for the fiscal year 2026 June 12, 2026. Accessed on: July 02, 2026. Available: <https://www.ttparliament.org/wp-content/uploads/2025/06/p13-s2-H-20260615-SFC-R.pdf>

Judiciary's total allocation as a Percentage of the National Budget, Fiscal Years 2023-2027

Year ⁶	Total Allocation ⁷	National Budget ⁸	Percentage of National Budget
2023	\$662,734,324	\$69,379,928,103	0.9%
2024	\$679,654,558	\$63,674,007,590	1.07%
2025	\$804,349,608	\$65,450,506,594	1.23%
2026	\$689,992,400	\$77,483,134,301	0.89%
2027	\$733,010,900	\$72,999,443,530	1.00%

- Judiciary's total allocation as a percentage of the National Budget remained relatively stable during the period 2023-2027, ranging from 0.89% to 1.23%.
- The highest proportion was recorded in Fiscal Year 2025, when the Judiciary's allocation represented 1.23% of the National Budget.
- In Fiscal Year 2027, the Judiciary received an allocation of \$733,010,900, representing approximately 1.00% of the National Budget. This indicates that the Judiciary's allocation its share of the National Budget remained broadly consistent.

⁶ For the Fiscal Years 2023-2025, actual figures were used to calculate the total allocation. However, estimates were used to calculate the total allocation for the Fiscal Years 2026 (Revised) and 2027.

⁷ Total Allocation for the Judiciary = Recurrent Expenditure + Development Programme Expenditure: (Consolidated Fund)

⁸ The National Budget = Recurrent Expenditure + Development Programme Expenditure: (Consolidated Fund)

The Judiciary’s Total Allocation as a Percentage of the National Budget by
Sub-Head 2027

1.01%	.65%
Recurrent Expenditure ⁹	Consolidated Fund ¹⁰
1.00%	
Total Percentage ¹¹	

⁹ Recurrent Expenditure as a Percentage of Total Recurrent Expenditure = $\left(\frac{\text{Judiciary's Recurrent Expenditure}}{\text{Total Recurrent Expenditure}}\right) \times 100$

¹⁰ Consolidated Fund as a Percentage of Total Consolidated Fund = $\left(\frac{\text{Judiciary's Consolidated Fund Allocation}}{\text{Total Consolidated Fund}}\right) \times 100$

¹¹ Percentage of the National Budget = $\left[\frac{(\text{Judiciary's Recurrent Expenditure} + \text{Judiciary's Consolidated Fund})}{\text{National Budget}}\right] \times 100$

Where the Judiciary spends its money



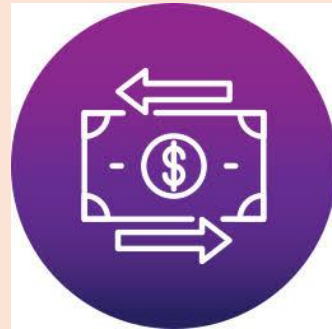
01 Personnel Expenditure:
\$246,694,600



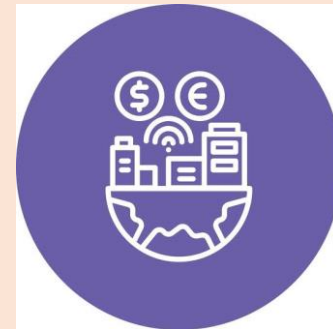
03 Minor Equipment
Purchases: **\$1,800,000**



02 Goods and Services:
\$440,891,320



04 Current Transfers and
Subsidies: **\$30,624,980**



Consolidated Fund (DP):
\$13,000,000

Summary of Recurrent Expenditure for the 2023-2027¹²

The Graph below illustrates the budget allocation of the Judiciary for the Fiscal Years 2023 – 2027.



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

Analysis of Summary of Recurrent Expenditure¹³

Recurrent Expenditure refers to the expenditure which is incurred in the day-to-day operations of the Judiciary for Personnel Expenditure, Goods and Services, Minor Equipment Purchases, Current Transfers and Subsidies and Current Transfers to Statutory Boards and Similar Bodies. Recurrent Expenditure for Fiscal Year 2027 is **\$720,010,900**.

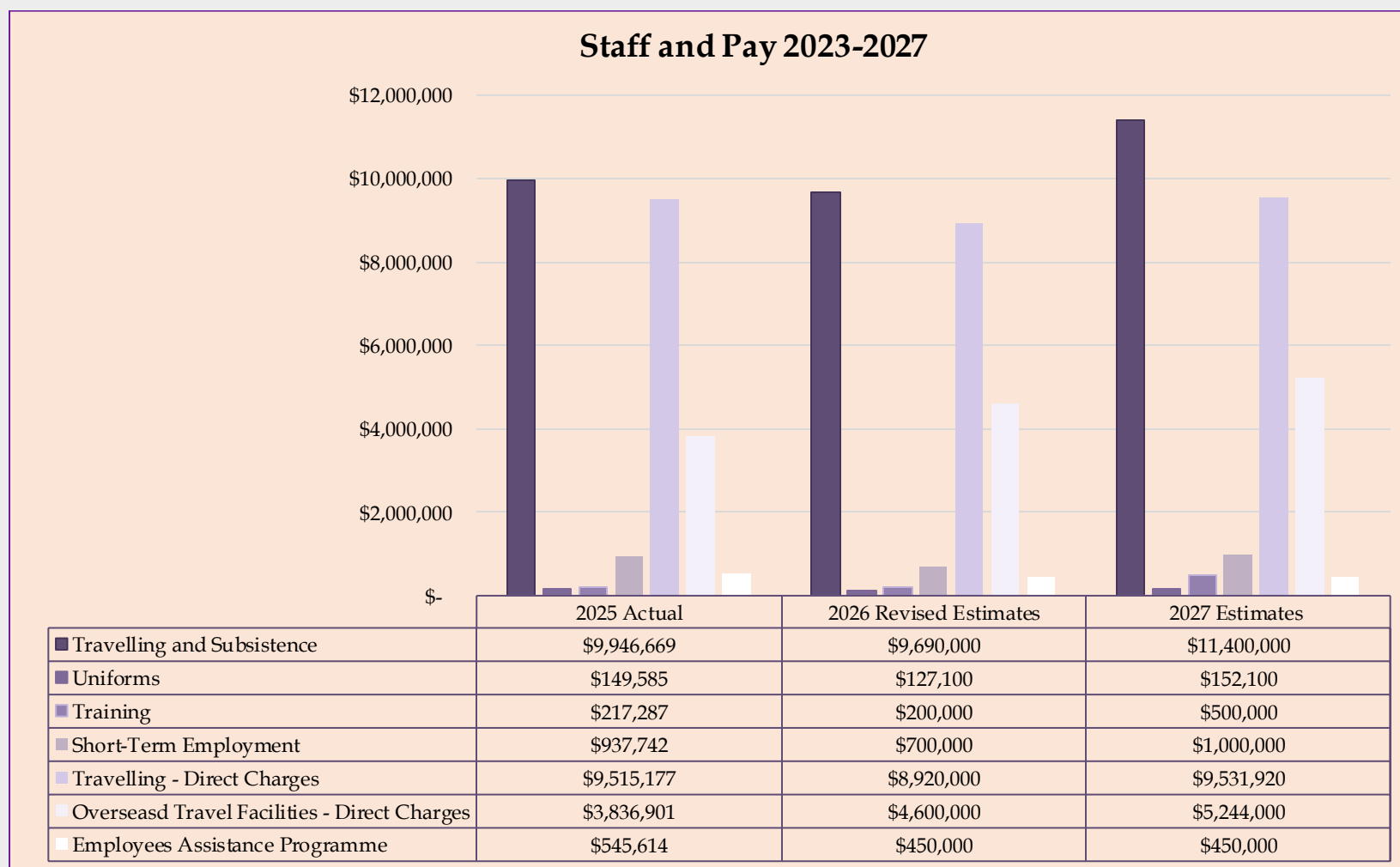
Recurrent Expenditure for **Fiscal Year 2027** is **\$720,010,900**. Comparing this figure with revised estimate of \$679,332,400 in Fiscal Year 2026, this represents an increase of \$40,678,500 or 5.99%.

- The largest portion of the recurrent expenditure has consistently gone to **Sub-Head 02 Goods and Services**. This figure averaged 60.09% of the total allocation for the period 2023 to 2027. The FY 2027 percentage is **61.23%**.
- For fiscal 2027, **Sub-Head 01: Personnel Expenditure** percentage accounts for **34.26%** of the Judiciary's total recurrent expenditure.
- **Sub-Head 03 Minor Equipment Purchases** accounts for approximately **0.25%** for Fiscal 2027.
- Furthermore, **Sub-Head 04 Current Transfers and Subsidies** increased during the period 2023 to 2025. For Fiscal 2027, it accounts for approximately **4.25%** of Judiciary's total recurrent expenditure.

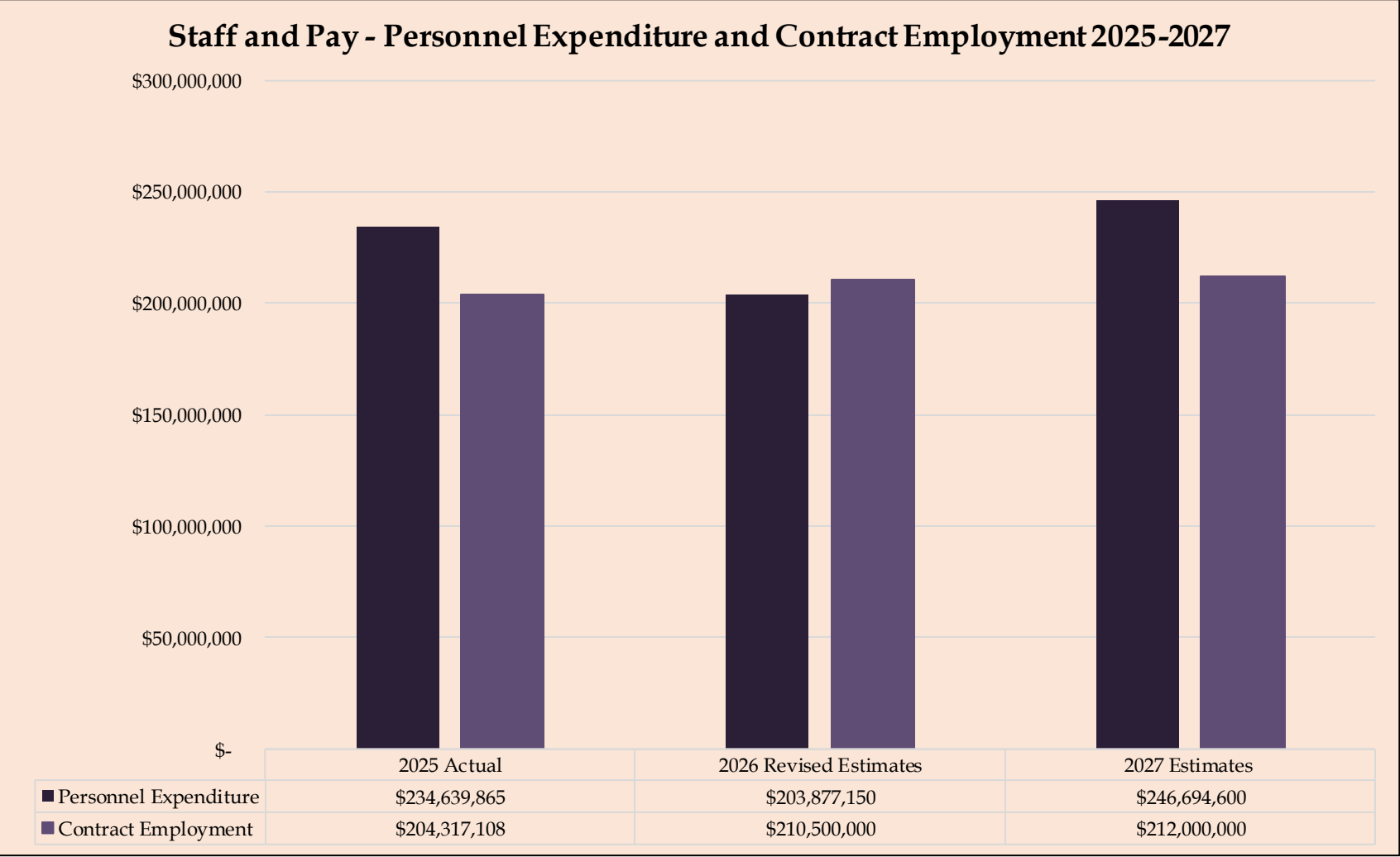
¹³ Draft Estimates of Recurrent Expenditure for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf>

Staff and Pay

The allocation of staff – related expenditure for the fiscal year 2027 is **\$483,596,700**, representing an increase of approximately **11.11%** from the last fiscal year 2026 (Revised). The following charts provide a breakdown of staff-related expenditure for the period 2025 to 2027¹⁴.

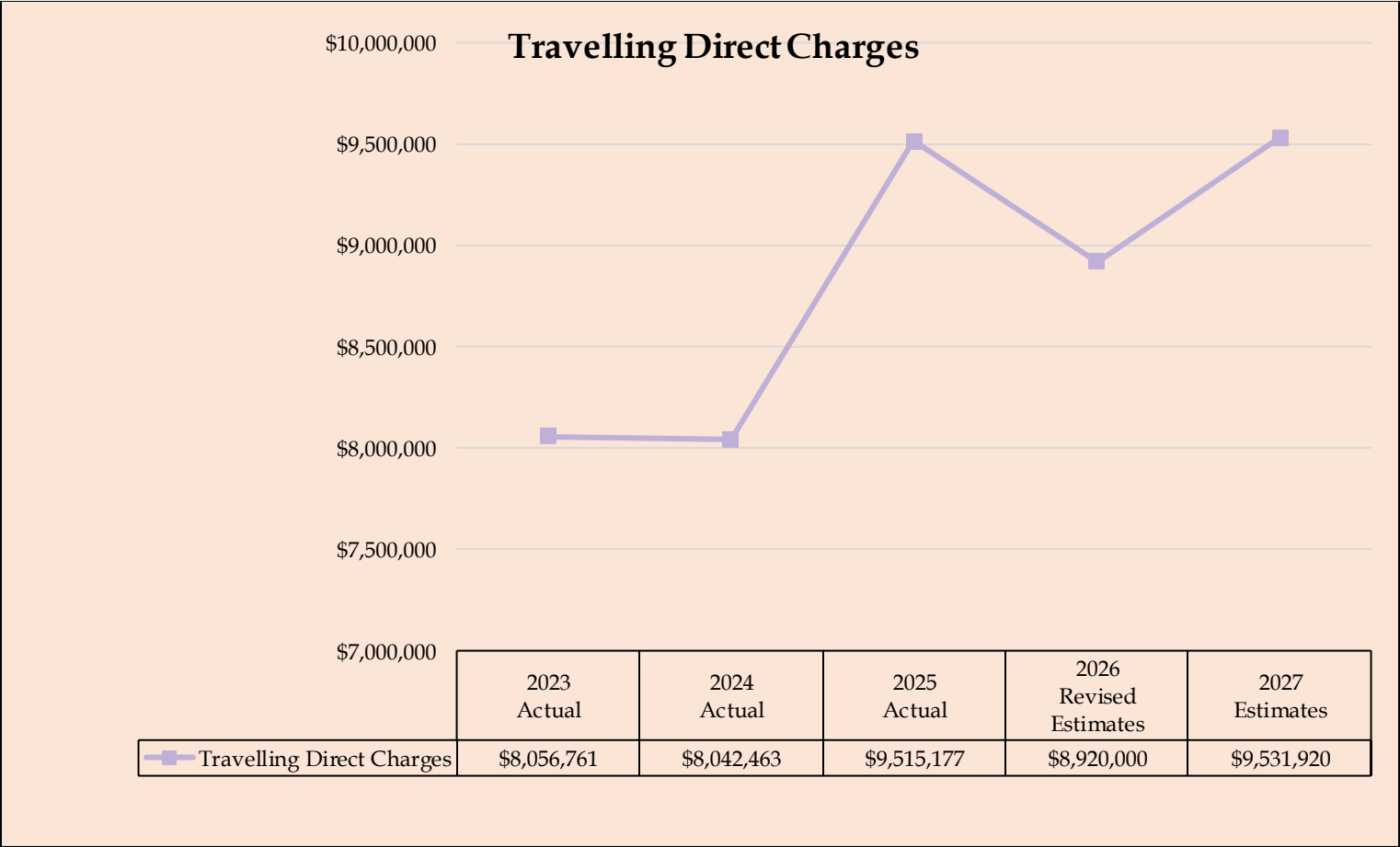


¹⁴ Draft Estimates of Recurrent Expenditure for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf>



Expenditure Unique to the Judiciary: Travelling Direct Charges

Unique Expenditure refers to expenditure items incurred by the Judiciary that may not feature in other Ministries or Departments or is worth noting because of the high expenditure/ allocation. In Fiscal 2027, an allocation of \$9,531,920 has been provided for travelling direct charges representing an increase of 6.86% from revised estimate for fiscal year 2026.



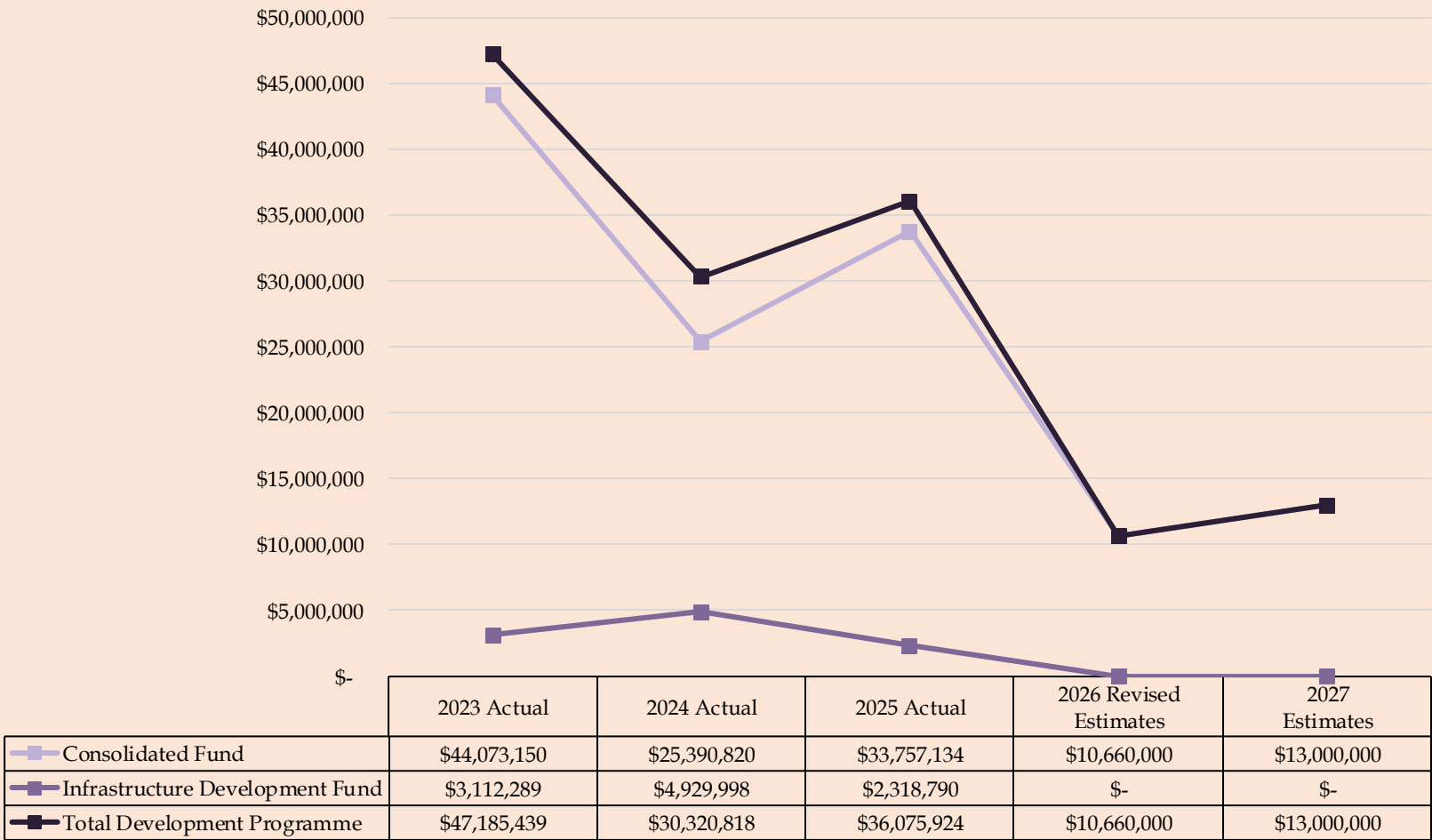
Summary of Development Programme Expenditure for the period 2023-2027

Development Programme is capital expenditure aimed at improving and enhancing development in different areas of Trinidad and Tobago which includes; human resources, economic and social development. The allocation to the Judiciary for development programmes and projects for fiscal year **2027 = \$13,000,000¹⁵**. These funds are disbursed directly from the Consolidated Fund and are concentrated in the Multi-Sectoral and Other Services item.

- The Consolidated Fund will finance **100%** of the Development Programme allocation in 2027.
- The 2027 estimate of \$13.0 million reflects an increase of **\$2.34 million (21.9 per cent)** over the 2026 Revised Estimate of \$10.66 million.
- The Judiciary's Development Programme expenditure declined from \$47.2 million in 2023 to an estimated \$13.0 million in 2027, representing an overall reduction of approximately 72.4 per cent over the five-year period.
- Infrastructure Development Fund (IDF) allocation accounted for between \$2.3 million and \$4.9 million annually during 2023-2025, are no longer projected for 2026 and 2027.

¹⁵ Draft Estimates of Development Programme for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Development-Programme-2027.pdf>

Summary of Development Programme 2023-2027



Details of the Consolidated Fund by Item¹⁶



005 Multi – Sectoral and Other Services:

\$13,000,000

¹⁶ Draft Estimates of Development Programme for the Financial Year 2027. Accessed on: October 12, 2026. Available on: <https://www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Development-Programme-2027.pdf>

Public Sector Investment Programme 2027¹⁷

Project Name	Planned Activities for 2027
Construction of Judges' and Magistrates' Housing in Tobago	The continuation of the second phase of housing for staff of the Judiciary in Tobago, with an allocation of \$2 million to undertake the following: • Engagement of consultancy for the design and development of Phase II • Conduct of civil works and drainage • Commencement of the construction of an apartment complex

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

Term	Definition
Budget	An itemized summary of estimated or intended expenditures for a given period along with proposals for financing them. The budget is the main economic policy tool of the government and indicates how it plans to use public resources to meet policy goals.
Budget Statement	A listing of planned revenue and expenditure for a given period of time.
Consolidated Fund	This fund refers to all revenues (taxes, custom duties and interest) or other monies raised or received by Trinidad and Tobago. Funds appropriated by Parliament and authorized for meeting expenditure for the service of Trinidad and Tobago are taken from the Consolidated Fund.
Departments	Departments refer to governmental organizations not headed by a Minister that deal with a particular area of interest that may cover matters where direct political oversight is inappropriate or unnecessary
Development Programme	Development Programme refers to capital expenditure aimed at improving and enhancing development in different areas of Trinidad and Tobago which includes human resources, economic and social development. The monies used to fund Development Programme expenditure are derived from two sources namely the Consolidated Fund and the Infrastructure Development Fund
Draft Estimates	Details of Estimates of Recurrent Expenditure This document provides details at sub-item level for a three-year period of the Recurrent Expenditure Budget for each Head of Expenditure and a Summary of Recurrent Expenditure totals by Head. It also includes a Chart of Accounts and classification of Expenditure Sub-items under the Personnel Expenditure, Goods & Services and Minor Equipment Purchases Sub-Heads.
Draft Estimates of Development Programme	This document provides a summary and details of all projects for the Consolidated Fund covering a three-year period for the Heads of Expenditure of Ministries/Departments and the THA. It also

Term	Definition
	includes a summary and details of projects falling under Head 701 - IDF for the same three-year period.
Draft Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly	This document provides details of the Budget (Revenue/Income and Expenditure) at sub-item level for all Statutory Boards and other Similar Agencies and the Tobago House of Assembly (THA). It also includes a Chart of Accounts and classification of Expenditure Sub-items under the Personnel Expenditure, Goods and Services and Minor Equipment Purchases Sub Heads.
Expenditure	Spending to fulfil a government obligation, generally by issuing a cheque or disbursing cash. Expenditure is sometimes distinguished between capital and current. Capital expenditures are investments in physical assets, such as roads and buildings that can be used for a number of years. Current expenditures reflect spending on wages, benefit payments, and other goods or services that are consumed immediately.
Head of Expenditure	This refers to all Ministries / Departments or State Agencies that make up the Schedule to the Appropriation Bill.
Infrastructure Development Fund (IDF)	This fund refers to the mechanism used, in the main, to finance capital projects being implemented by existing and newly established special-purpose state entities to execute projects assigned to them by ministries, the Tobago House of Assembly and other state agencies. Importantly, monies utilized from this Fund must be approved by of the Parliament.
Public Sector Investment Programme (PSIP)	The Public Sector Investment Programme (PSIP) is a strategic investment management tool used by the Government of the Republic of Trinidad and Tobago to transform its vision and policies into tangible programmes and projects. The PSIP is aligned to the Policy Framework of the Government of Trinidad and Tobago. This Framework articulates the Government's strategic vision to create a

Term	Definition
	nation where families thrive, young people succeed, and communities grow stronger through responsible governance and forward-thinking policies. This vision is to be achieved through socio-economic transformation driven by strategic diversification, targeted investments, technological advancements, innovation, safer communities, sustainable employment opportunities, and robust public-private sector collaboration. In accordance with the Policy Framework of the Government of Republic of Trinidad and Tobago, the planned programme of works will focus on advancing programmes and projects in the following priority sectors: • Agriculture and Food Security; • Artificial Intelligence, Digital Transformation, New Media, and Social Media; • Ease of Doing Business; • Economic Diversification; • Education Policy Direction; • Government Efficiency; • Healthcare Reform; • Crime and Justice Reform; • Housing; • Regenerative Economy; • Sports Development; • Tourism Growth; • Transport; • Youth Development; and • Workers Agenda.
Recurrent Expenditure	Recurrent expenditure refers to all payments other than for capital assets. Recurrent Expenditure for Trinidad and Tobago is broken down into the following subheads: Personnel Expenditure includes salaries of employees in the Public Service; Goods and Services includes office supplies, contract employment, maintenance of vehicles etc.; Minor Equipment Purchases includes wireless equipment, cell phones, vacuum cleaners, etc.; Current Transfers and Subsidies includes allocations to non-profit institutions, regional organizations, state enterprises, etc.; and Current Transfers to Statutory Boards and Similar Bodies includes allocations to the Tobago House of Assembly, statutory boards and all local government bodies.
Social Sector Investment Programme (SSIP)	The Social Sector Investment Programme (SSIP) delivers a people-first, systems-strong agenda, protecting vulnerable incomes, unlocking human capital, speeding healthcare throughput, building

Term	Definition
	safe and resilient communities, and tightening value-for-money across the social sector. The SSIP is anchored in the Government's vision to achieve the Sustainable Development Goals through its programmes and projects. The SSIP is guided by the Government's National Policy Framework.
Statutory Authority	"Statutory Authority" means a local authority and any commission, board, committee, council or body (whether corporate or unincorporated) established by or under an Act other than the Companies Act declared by the President under section 3 to be subject to the provisions of this Act.
State Enterprises' Investment Programme (SEIP)	The State Enterprises' Investment Programme (SEIP) focuses on capital infrastructure projects undertaken by State Enterprises and Statutory Authorities in the following areas: energy, electricity, transport, tourism, communication, education and training, community, housing, health, public order and safety and public administration. The SEIP is financed through internally generated funds and loans serviced by either the Agencies or Government.

General Useful Information

Documents	Web Link
Parliament Website	https:// www.ttparliament.org/
Parliament YouTube Channel	https:// www.youtube.com/channel/UCDvTAc3t8yEAlIM-Ck49lg
Budget Statement 2027	https:// www.finance.gov.tt/publications/national-budget/budget-statements/
Draft Estimates of Recurrent Expenditure for the Financial Year 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Recurrent-Expenditure-2027.pdf
Draft Estimates of Development Programme for the Financial Year 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Development-Programme-2027.pdf
Draft Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and the Tobago House of Assembly for Financial Year 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PRINT-VERSION-Statutory-Board-2027.pdf
Public Sector Investment Programme 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TRINIDAD-2027-DIGITAL-FINAL.pdf
Social Sector Investment Programme 2027.	https:// www.finance.gov.tt/wp-content/uploads/2026/10/SSIP-2027-for-web-1.pdf

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State Enterprises Investment Programme 2027.	https://www.finance.gov.tt/state-enterprise-investment-programme-2027/
Public Sector Investment Programme Tobago 2027.	https://www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TOBAGO-2027-DIGITAL-FINAL.pdf
Estimates of Recurrent Expenditure for the Financial Year 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/03/Estimates-of-Recurrent-Expenditure-2026.pdf
Estimates of Development Programme for the Financial Year 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/03/Estimates-of-Development-Programme-2026.pdf
Estimates of the Revenue and Expenditure of the Statutory Boards and Similar Bodies and the Tobago House of Assembly for Financial Year 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/03/Estimates-of-the-Revenue-and-Expenditure-of-the-Statutory-Boards-and-Similar-Bodies-and-of-the-Tobago-House-of-Assembly-2026.pdf
Public Sector Investment Programme 2026.	https://www.finance.gov.tt/wp-content/uploads/2025/08/PSIP-Trinidad2025-Final-Digital.pdf
Social Sector Investment Programme 2026.	https://www.finance.gov.tt/wp-content/uploads/2025/08/SSIP-2026.pdf
State Enterprises Investment Programme 2026.	https://www.finance.gov.tt/wp-content/uploads/2025/10/SEIP-2026-for-web.pdf
Public Sector Investment Programme Tobago 2026.	https://www.finance.gov.tt/wp-content/uploads/2026/10/PSIP-TOBAGO-2027-DIGITAL-FINAL.pdf

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Auditor General Report	https://auditorgeneral.gov.tt/sites/default/files/Auditor%20General%27s%20Report%202025.pdf
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