GOVERNMENT OF MONTSERRAT



PUBLIC ACCOUNTS

FOR THE YEAR ENDED MARCH 31, 2025

Prepared by:

ACCOUNTANT GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF MONTSERRAT FOR THE YEAR ENDING 31 MARCH 2025

We have audited the Public Accounts of Montserrat for the financial year ended 31 March 2025 as defined by Schedule (Section 41) to the Public Finance (Management and Accountability) Act (herein after referred to as the PFMAA) have been audited. These Accounts comprise of:

- Accounts to be submitted by the Accountant General;
- Accounts to be submitted by Accounting Officers

In my opinion, except for the matters described in the Basis of Opinion paragraph, the accompanying financial statements referred to at paragraph one above present fairly, in all material respects, the financial assets and liabilities of the Government of Montserrat as at 31 March 2025 and the revenue and expenditure of Government Ministries and Departments for the financial year ended 31 March 2025 in accordance with the cash-modified basis of accounting.

Basis for Opinion

The audit was conducted in accordance with generally accepted auditing standards, except for full independence of our Offices as required by ISSAI 10[1]. The Auditor-General's responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the above audit opinion.

Emphasis of Matter

Without modifying the opinion, your attention is drawn to the Statement of Fixed Assets where some assets were not included; and some revaluations remain outstanding.

Responsibilities of the Accountant General and Accounting Officers

The Accountant General and Accounting Officers are responsible for the preparation and fair presentation of these financial statements in accordance with the accounting framework as prescribed by the Treasury, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

[1] ISSAI 10 mandates that SAIs obtain full independence from the Executive management of the Public Service. Our SAI only has partial independence as budget for the office is controlled and managed by the Ministry of Finance and Economic Management and staff recruitment, management and dismissal are all managed by the Human Resource Management Unit.

The Accountant General and Accounting Officers are also responsible for overseeing the financial reporting process of Ministries and Departments.

Auditor's Responsibilities for the Audit of the Financial Statements

The Auditor-General's responsibility is to express an opinion on these financial statements based on the audit and to report thereon in accordance with section 103 of the Montserrat Constitution Order 2010 and section 42 (2) of the PFMAA.

The Auditor-General's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes his opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with accepted auditing standards, the Auditor-General exercises professional judgement and maintains professional skepticism throughout the audit. The Auditor-General also:

- Obtains an understanding of management's risk assessment processes for identifying and managing risks of material misstatements whether due to fraud or error.
- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtains an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministries and Departments internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Auditor-General communicates with management and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that were identified during the audit.

Submission of Report

In accordance with Sec 42 of the PFMAA, the Report is being submitted to the Minister of Finance and Economic Management for tabling in the Legislative Assembly.



MARSHA V. E. MEADE
AUDITOR-GENERAL
NATIONAL AUDIT OFFICE
23 JUNE 2026

GOVERNMENT OF MONTSERRAT
ANNUAL ACCOUNTS
MONTSERRAT
FOR THE YEAR ENDED
31-Mar-25

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Primary Financial Statements

The Primary Financial Statements provide a comprehensive overview of the financial position and performance of the Government of Montserrat. These statements include:

Statement of Assets and Liabilities: ***The statement outlines the financial resources of the Government of Montserrat against its obligations and commitments, providing a clear picture of the government's financial position at the reporting date.***

Cash Flow Statement: ***The statement offers insight into the sources and uses of cash over the accounting period. It details the government's operating activities, including revenue and expenditure items as outlined in the Annual Budget, and highlights changes in financial investments that either use or provide cash. For instance, increases in deposit accounts boost cash availability, while the payment of advances reduces cash.***

Statement of Cash Receipts and Payments: ***Prepared under IPSAS requirements, the statement is not specifically mandated by the Public Finance Management and Accountability Act (PFMAA). It provides a detailed sub-classification of total cash receipts and payments, using a classification system appropriate to the operations of the Government of Montserrat. Additionally, it identifies payments made by third parties on behalf of government ministries or departments.***

Consolidated Statement of Comparison of Budget and Actual Amounts: ***Also an IPSAS requirement, the statement compares the original capital and recurrent budget with the actual fiscal outcomes, highlighting any budget variances. Comparable information with the previous accounting period is also provided in this Statement.***

Statement of Responsibility

The Accountant General is responsible for maintaining robust accounting systems and internal controls to ensure compliance with statutory requirements. The responsibility encompasses safeguarding assets, providing reliable financial data, and preparing financial statements in accordance with the Public Finance Management and Accountability Act and cash basis IPSAS.

FOREWORD

Under the cash basis, financial statements recognize transactions only when cash is received or paid. The consolidation of financial statements for government-controlled entities is no longer required under the cash basis IPSAS.

Authorization Date:

The Authorization Date for the 2024/25 Financial Statements is JULY 31, 2025.



Courtney K. Crump (Mr.)
Accountant General

GOVERNMENT OF MONTSERRAT
CONSOLIDATED FUND

Statement of Assets and Liabilities as at 31 March 2025

with comparative figures for 31 March 2024

	Note		2025		2024
FINANCIAL ASSETS					***RESTATED***
Consolidated Fund Accounts	2		14,744,957		14,395,850
Operating Account ECCB	3		248,889		229,248
Development Capital Fund Account	4		28,471,687		24,074,698
Crown Agents # 2 Account	5		2,336,286		2,308,248
Fiscal Reserve - A/C # 1 Tranche ECCB	6		4,894,811		4,769,127
Volcano Relief Bank Account	7		-		253,022
Equity - Bank of Montserrat	8		24,460,465		14,764,996
RAC Grenada Bond	9		415,885		450,541
Personal Advances	10		231,026		347,400
Outstanding Imprest	11		38,516		19,277
Advances to Other Governments & Administrations	12		164,816		161,974
TOTAL ASSETS			**76,007,337**		**61,774,382**
LIABILITIES					
Miscellaneous Deposits	13		1,812,567		1,483,001
Development Fund Payable	14		25,743,088		23,901,365
Special Funds	15		14,959		14,959
TOTAL LIABILITIES			**27,570,613**		**25,399,325**
THE CONSOLIDATED FUND					
Balance at the start of the Year			36,375,058		34,425,896
Fund Adjustments	16		9,470,787		18,406
Revenue (recurrent) for the Year		165,358,330		159,098,330	
Expenditure (recurrent) for the Year		(162,767,451)		(157,058,576)	
Surplus/(Deficit)			2,590,878		2,039,753
Transfer to Local Costs	17		-		(108,997)
TOTAL CONSOLIDATED FUND			**48,436,723**		**36,375,058**
TOTAL			**76,007,337**		**61,774,382**

The notes to the Public Accounts form an integral part of these accounts.

ACCOUNTANT GENERAL

CONSOLIDATED FUND

CASH FLOW STATEMENT

As at March 31 2025

with comparative figures for 31 March 2024

	Note	2025	2024
Cash Flows from Operating Activities			
Cash Receipts for:			
Tax Revenues	18	54,052,887	50,560,991
Non Tax Revenues	19	5,573,882	8,336,224
Budget and Grants	20	104,216,206	100,093,307
Revenue Receipts Development Projects		2,493,068	380,772
Cash Paid for:			
Recurrent Expenditure (Excl SCAF)	21	(161,901,858)	(155,984,154)
Revenue Expenditure Projects		(3,972,318)	(4,176,530)
Net Cashlows from Operating Activities		**461,867**	**(789,390)**
Cash Flows from Investing Activities	22		
Cash Receipts for:			
Capital Project Receipts		23,894,112	31,867,697
Receipts from sale of Tangible Assets		32,420	3,600
Investing Receipts Financial Assets		1,517,591	173,519
Cash Paid for:			
Capital Projects Investments		(20,573,138)	(21,792,977)
Other Fixed Assets (SCAF)		(865,594)	(1,074,422)
Net cash flows from Investing activities		**4,005,391**	**9,177,417**
Cash Flows from Financing Activities	23		
Decrease/(Increase) Advances		94,294	(10,628)
Increase/(Decrease) in Deposits		329,565	(328,645)
Effect of exchange rate changes on cash and Non-cash Adjustments	5	(224,683)	18,406
Net Cash Flows From Financing Activities		**199,176**	**(320,867)**
Net Cash flows		**4,666,435**	**8,067,162**
Cash and cash equivalents at the beginning of the period		**46,030,194**	**37,963,034**
Actual cash and cash equivalent at 31 March 2025		**50,696,629**	**46,030,195**

CONSOLIDATED FUND

Statement of Cash Receipts and Payments

For the Year Ending March 31 2025

with comparative figures for March 31 2024

	Notes	2025	Third Party Payments	2024	Third Party Payments
Receipts					
Taxes on Income, Profits and Capital Gains		23,578,495		23,035,262	
Taxes on Property		1,491,042		1,089,964	
Taxes on Domestic Goods & Services		2,257,099		2,184,665	
Licences		3,722,043		3,392,117	
Taxes on International Trade & Transactions		23,004,208		20,858,982	
Total Tax Revenue	18	**54,052,887**		**50,560,991**	
Rents Interest and Dividends	19	831,027		778,978	
External Assistance - Budgetary Aid	20	104,216,206		100,093,307	
External Assistance - Development Grants	20	26,387,179		32,248,469	
Fees, Fines and Permits	19	2,443,700		4,359,679	
Reimbursements	19	596,890		1,386,578	
Other Receipts Recurrent	19	1,702,264		1,810,988	
Capital Receipts	24	32,420		3,600	
Receipt from Investments	22	1,517,591		173,519	
Net receipt Advances and Deposits	26	423,859		(339,273)	
Total Receipts		**192,204,025**		**191,076,837**	
Payments					
Personal Emoluments	21	51,252,566		49,734,927	
Pension,Gratuities and Other Benefits	21	16,713,034		16,192,396	
Goods & Services	21	53,428,406		56,215,716	
Transfers and Subsidies	21	22,695,074		23,003,369	
Social Services	21	5,625,604		5,232,543	
Other Expenditure	21	11,982,491		5,525,829	
Debt	21	1,070,277		1,153,797	
Capital Expenditure (Development Fund)	25	20,573,138		21,792,977	
Revenue Expenditure (Development Fund)	25	3,972,318		4,176,530	
Total Payments		**187,312,907**		**183,028,083**	
Cash flow Increase/(Decrease)		4,891,117		8,048,754	
Adjustments for: - Crown Agents Sterling A/c	5	(224,683)		18,406	
Total Net Flow		4,666,435		8,067,162	
Cash at the Beginning of the Year		**46,030,194**		**37,963,034**	
Cash at the End of the Year		**50,696,629**		**46,030,194**	

CONSOLIDATED FUND - April 2024 To March 2025
Annual Abstract of Receipts and Payments

	ESTIMATE	TOTAL AUTHORISED	ACTUAL REVENUE	SURPLUS/ (SHORTFALL)
1A - Tax Revenue				
110: Taxes on Income, Profits and Capital Gains	19,695,000	19,695,000	22,988,411	3,293,411
115: Taxes on Property	775,000	775,000	709,252	(65,748)
120: Taxes on Domestic Goods & Services	2,171,000	2,171,000	2,257,099	86,099
122: Licences	2,907,100	2,907,100	3,722,043	814,943
125: Taxes on International Trade & Transactions	21,724,900	21,724,900	23,004,208	1,279,308
129: Arrears of Taxes	1,100,000	1,100,000	1,371,874	271,874
Total Tax Revenue	**48,373,000.00**	**48,373,000.00**	**54,052,887**	**5,679,887**
1B: Non Tax Revenue				
130: Fees, Fines and Permits	2,705,000	2,705,000	2,443,700	(261,300)
135: Rents, Interest and Dividends	1,984,500	1,984,500	2,313,962	329,462
145: Reimbursements	539,300	539,300	596,890	57,590
150: Budget and Grants	100,165,000	100,165,000	104,216,206	4,051,206
160: Other Revenue	2,066,000	2,066,000	1,734,684	(331,316)
Total Non Tax Revenue	**107,459,800**	**107,459,800**	**111,305,443**	**3,845,643**
TOTAL RECURRENT REVENUE	**155,832,800**	**155,832,800**	**165,358,330**	**9,525,530**
Development Revenue:-				
02. British Dev. Aid Grants - Local	22,728,700	22,728,700	24,284,369	1,555,669
04. European Development Fund	21555300	21,555,300	1,304,077	(20,251,223)
10. Local	350000	350,000	253,002	(96,998)
17. UNICEF	30700	30,700	-	(30,700)
30. OTEP	28,000	28000	-	(28,000)
31. DARWIN	52,100	52,100	200,721	148,621
32. JNCC	50,000	50000	-	(50,000)
34. RSPB		0	43,643	43,643
36. FCO	7,970,200	7970200	-	(7,970,200)
38. CDB	27,613,400	27613400	26,819	(27,586,581)
39. UoL	2,100	2,100	-	(2,100)
42. SC	10,100	10,100	-	(10,100)
43. CEFAS	700	700	-	(700)
46. RESEMBID	405,300	405,300	-	(405,300)
47. UOLA	13,000	13,000	-	(13,000)
48. UKHSA	144,600	144,600	274,550	129,950
TOTAL DEVELOPMENT REVENUE	**80,954,200**	**80,954,200**	**26,387,179**	**(54,567,021)**

CONSOLIDATED FUND - April 2024 To March 2025
Annual Abstract of Receipts and Payments

	ESTIMATE	TOTAL AUTHORISED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
CONSOLIDATED FUND EXPENDITURE:-				
05 Police & Fire	8,081,700	8,141,700	7,567,902	573,798
07 Legal	1,676,900	1,676,900	1,236,730	440,170
08 Magistrates Court	243,300	243,300	181,827	61,473
09 Supreme Court	1,424,800	1,424,800	1,271,450	153,350
10 Legislature	1,870,200	1,917,700	1,878,647	39,053
11 Office of the Auditor General	1,402,800	1,402,800	1,274,694	128,106
12 Office of the Deputy Governor	33,281,600	34,647,500	34,000,608	646,892
13 Department of Public Prosecution	901,400	901,400	633,176	268,224
14 Financial Investigation Unit	637,000	637,000	301,800	335,200
15 Office of The Premier	13,229,900	13,685,300	13,339,320	345,980
17 Cabinet Secretariat	878,400	878,400	694,663	183,737
18 Ministry of Communication and Digital Transformation	2,703,900	2,703,900	2,642,780	61,120
20 Min. of Finance and Economic Management	33,061,200	40,436,800	39,441,622	995,178
30 Min. of Agriculture, Lands, Housing etc	6,692,800	6,692,800	6,478,133	214,667
35 Min. of Comms & Works	14,160,600	15,160,600	15,106,217	54,383
40 Min. of Education Youth Affairs and Sports	11,960,500	11,960,600	11,919,512	41,088
45 Min. of Health & Community Services	23,625,800	24,898,300	24,798,370	99,930
TOTAL CONS. FUND EXPENDITURE	**155,832,800**	**167,409,800**	**162,767,451**	**4,642,349**
DEVELOPMENT EXPENDITURE:-				
VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR	88,100	88,100	38,612	49,488
VOTE 15/150 - OFFICE OF THE PREMIER	890,400	1,120,400	296,918	823,482
VOTE 17 CABINET SECRETARIAT	53,700	1,133,700	27,000	1,106,700
VOTE 18 Ministry of Communication and Digital Transformation	438,400	438,400	-	438,400
VOTE 20/200 - MIN. OF FIN & ECON DEV	12,622,200	32,732,200	10,133,622	22,598,578
VOTE 30/300 - MIN. OF AGRIC LANDS HOUSING	2,822,500	7,139,300	1,253,408	5,885,892
VOTE 35/350 - MIN. OF COMMS & WORKS	41,880,700	41,880,700	7,022,467	34,858,233
VOTE 40/400 - MIN. OF EDUCATION	1,691,400	1,691,400	962,277	729,123
VOTE 45/450 - MIN OF HEALTH, COMM SERVICES	20,466,800	36,358,800	4,811,152	31,547,648
TOTAL DEVELOPMENT EXPENDITURE	**80,954,200**	**122,583,000**	**24,545,456**	**98,037,544**

CONSOLIDATED FUND - April 2024 to March 2025

Consolidated Statement of Comparison of Budget and Actual Amounts

(Budget Approved on a Cash Basis)

(Economic Classification of Payments)

	Note	Original Budget	Final Budget	Actual 2025	Budget Variance	Actual 2024
Cash Inflows						
Taxation	18	48,373,000	48,373,000	54,052,887	(5,679,887)	50,560,991
Non Tax	19	5,228,800	5,228,800	5,354,553	(125,753)	6,629,443
Other receipts	19	2,066,000	2,066,000	1,734,684	331,316	1,814,588
Budgetary Aid	20	100,165,000	100,165,000	104,216,206	(4,051,206)	100,093,307
Development Grants	20	80,954,200	122,583,000	26,387,179	96,195,821	32,357,466
Total Inflows		**236,787,000**	**278,415,800**	**191,745,509**	**86,670,291**	**191,455,796**
Cash Outflows						
Personal Emoluments	21	54,726,500	53,339,900	51,252,566	2,087,334	49,734,927
Pension,Gratuities and Other Benefits	21	15,420,900	16,770,100	16,713,034	57,066	16,192,396
Goods & Services	21	53,661,000	55,415,200	53,428,406	1,986,794	56,215,716
Transfers and Subsidies	21	21,341,900	22,809,200	22,695,074	114,126	23,003,369
Social Services	21	5,105,200	5,669,900	5,625,604	44,296	5,232,543
Other Expenditure	21	4,216,900	12,316,500	11,982,491	334,009	5,525,829
Debt	21	1,360,400	1,089,000	1,070,277	18,723	1,153,797
Capital Expenditure	25	80,954,200	122,583,000	24,545,456	98,037,544	25,969,507
Total Outflows		**236,787,000**	**289,992,800**	**187,312,907**	**102,679,893**	**183,028,083**

CONSOLIDATED FUND - April 2024 To March 2025
Detailed Statement of Recurrent Revenue

	ESTIMATE	ACTUAL REVENUE	SURPLUS/ (SHORTFALL)
1A - Tax Revenue			
Taxes on Income, Profits and Capital Gains			
11001 Corporate Income Tax	2,556,700	5,312,125	2,755,425
11002 Personal Income Tax	14,581,600	15,042,751	461,151
11003 Withholding Tax	2,556,700	2,633,535	76,835
	19,695,000	**22,988,411**	**3,293,411**
Taxes on Property			
11501 Property Tax	775,000	709,252	(65,748)
	775,000	**709,252**	**(65,748)**
Taxes on Domestic Goods & Services			
12001 Hotel Occupancy Tax	50,000	28,680	(21,320)
12002 Bank Interest Levy	1,100,000	1,045,890	(54,110)
12003 Insurance Company levy	250,000	471,924	221,924
12004 Stamp Duty	460,000	410,890	(49,110)
12005 Embarkation Tax	310,000	296,915	(13,085)
12006 Student Permit Fees	1,000	2,800	1,800
	2,171,000	**2,257,099**	**86,099**
Licences			
12202 Universities & Colleges	1,000	-	(1,000)
12203 Landholding Licences	300,000	347,554	47,554
12204 Driver's licences	370,000	413,886	43,886
12205 Firearm's Licences	3,000	1,330	(1,670)
12207 Liquor & Still Licence	100,000	126,100	26,100
12208 Motor Vehicle Licence	1,300,000	1,319,419	19,419
12209 Telecommunication Licence	820,100	1,493,396	673,296
12210 Trade Licence	7,000	15,333	8,333
12212 Other Licences	-	25	25
12214 Mining	6,000	5,000	(1,000)
	2,907,100	**3,722,043**	**814,943**
Taxes on International Trade & Transactions			
12501 Import Duties	7,375,000	7,248,125	(126,875)
12504 International Communication Levy	100,000	31,208	(68,792)
12505 Consumption Tax	13,500,000	14,865,134	1,365,134
12507 Customs Processing Fee	734,900	859,741	124,841
12508 Cruise Ship Tax	15,000	-	(15,000)
	21,724,900	**23,004,208**	**1,279,308**
Arrears of Taxes			
12901 Company Tax arrears	400,000	392,954	(7,046)
12902 Income Tax Arrears	300,000	197,130	(102,870)
12903 Property Tax Arrears	400,000	781,790	381,790
	1,100,000	**1,371,874**	**271,874**
Total Tax Revenue	**48,373,000**	**54,052,887**	**5,679,887**

CONSOLIDATED FUND - April 2024 To March 2025
Detailed Statement of Recurrent Revenue

1B - Non Tax Revenue			
13002 Advertising & Broadcasting fees	210,000	228,448	18,448
13003 Aircraft Landing Fees	55,000	55,832	832
13005 Audit Fees	20,000	11,000	(9,000)
13006 Cemetery Dues	600	14,015	13,415
13007 Certificates of Birth etc.	1,700	3,690	1,990
13008 Commissions on Money Orders	-	512	512
13009 Company Registration	150,000	95,047	(54,953)
13010 Customs Fines	7,000	500	(6,500)
13011 Customs Officers Fees	380,000	373,370	(6,630)
13012 Electricity Inspection Fees	25,000	16,810	(8,190)
13014 Pound Fees	-	100	100
13015 High Court	10,000	15,000	5,000
13016 Immigration Fees	130,000	128,835	(1,165)
13020 Magistrate Court	40,000	40,648	648
13021 Naturalization Fees	270,000	251,850	(18,150)
13022 Real Estate Agents Regis.	18,000	15,500	(2,500)
13023 Registration of Titles	150,000	121,659	(28,341)
13024 Survey Fees	-	30	30
13025 Trade Marks & Patents	90,000	156,730	66,730
13027 Work Permit Fees	150,000	152,060	2,060
13030 Planning Application Fees	20,000	12,275	(7,725)
13031 Security Charge	100,000	112,600	12,600
13032 PWD Labatory	20,000	8,120	(11,880)
13034 Sand Mining	2,000	-	(2,000)
13035 GIS User Fees	1,000	385	(615)
13036 Internet Domain Management	200,000	197,186	(2,814)
13037 Scenic Flights	60,000	98,898	38,898
13038 Shipping Fees	-	6,000	6,000
13040 Fingerprint Processing Fee	5,000	-	(5,000)
13041 Supreme Court Services	12,000	20,000	8,000
13049 Abattoir Fees	-	11,345	11,345
13050 Passenger Revenue	500,000	155,169	(344,831)
13052 Cargo Fees	-	6,990	6,990
13054 Consignment Charge	4,000	4,825	825
13055 Dealer & Mechanic Garage Mark	1,500	2,250	750
13056 Zone V Access Fees	70,700	64,700	(6,000)
13057 MVO Security Operations Fee	-	60,748	60,748
13099 Other Fees Fines and Permits	1,500	575	(925)
Total	**2,705,000**	**2,443,700**	**(261,300)**
Rents, Interest and Dividends			
13502 Concessions Rental - Airport	30,000	25,180	(4,820)
13503 Port Auth. CDB Loan Int #1 SFR-ORM	-	6,811	6,811
13505 Other Interest	55,000	112,616	57,616
13506 Personal Advances	48,500	17,768	(30,732)
13512 BOM Dividend	-	1,235,697	1,235,697
13508 Royalties - Quarries	1,350,000	668,652	(681,348)
13599 Misc Rents, Interests, Dividends	501,000	247,238	(253,762)
Total	**1,984,500**	**2,313,962**	**329,462**

CONSOLIDATED FUND - April 2024 To March 2025
Detailed Statement of Recurrent Revenue

Reimbursements			
14503 Overpayment Recovered	15,000	1,580	(13,420)
14504 Previous Years Reimbursement	100,000	299,357	199,357
14505 Reimbursements	-	159,140	159,140
14506 Port Auth CDB 001/SFR	234,700	116,768	(117,932)
14507 Port Auth. CDB 001/SFR-2A1	189,600	20,045	(169,555)
	539,300	**596,890**	**57,590**
Budgets and Grants			
15001 Special Budgetary Assistance	100,165,000	104,216,206	4,051,206
	100,165,000	**104,216,206**	**4,051,206**
Other Revenue			
16002 Gain on Exchange	350,000	-	(350,000)
16006 Port Auth. Prin. - 01/SFR(OCR)	-	38,923	38,923
16014 Disposal of Vehicles	14,000	-	(14,000)
16015 Fisheries Receipts	2,000	600	(1,400)
16017 Hire of Agriculture Equipment	7,000	5,169	(1,831)
16018 Hospital Receipts	500,000	515,104	15,104
16019 Navigational Charge	70,000	77,050	7,050
16020 Nursery School Receipts	75,000	74,439	(561)
16021 Parcel Post	135,000	69,580	(65,420)
16022 Plant Propagation	13,000	11,842	(1,158)
16024 Sale of Condemned Stores	100	-	(100)
16025 Sale of Government Lands	30,000	32,420	2,420
16026 Sale of Maps etc.	12,000	12,371	371
16028 Sale of Trees	8,000	11,130	3,130
16029 Sale of Unallocated Stores	100	-	(100)
16030 School Bus Receipts	65,000	58,167	(6,834)
16031 School Feeding	55,000	89,477	34,477
16032 Stamp Sales	180,000	158,440	(21,560)
16034 Petty Receipts	24,000	5,224	(18,776)
16036 Sale of Laws etc	2,500	2,010	(490)
16038 Lease of Government lands	80,000	85,670	5,670
16039 Revenue from re-saleable Stock	50,100	62,104	12,004
16041 Revenue from Mechanical Spares	15,000	25,134	10,134
16042 Revenue from Plant & Workshop	80,000	145,430	65,430
16046 Post Office Box Fees	31,200	14,195	(17,005)
16047 Annual Summer Workshop	5,000	-	(5,000)
16049 Election Candidate Fees	25,000	34,000	9,000
16052 Livestock Slaughtering	15,000	-	(15,000)
16053 Sanitary & Phytosanitary fees	15,000	14,300	(700)
16054 PAKYA Freight Receipts	125,000	93,047	(31,953)
16099 Other Receipts	82,000	98,861	16,861
	2,066,000	**1,734,684**	**(331,316)**
Total Non-Tax Revenue	**107,459,800**	**111,305,443**	**3,845,643**
Total Tax and Non-Tax Revenue	**155,832,800**	**165,358,330**	**9,525,530**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
05:Police							
050:Fire Fighting & Rescue Service							
Personal Emoluments							
210:Personal Emoluments	1,284,100	0	0	19,200	1,264,900	1,243,065	21,835
216:Allowances	170,300	0	19,200	0	189,500	177,080	12,420
TOTAL	**1,454,400**	**0**	**19,200**	**19,200**	**1,454,400**	**1,420,145**	**34,255**
Goods & Services							
228:Supplies and Materials	7,000	0	0	0	7,000	6,959	41
230:Uniforms and Protective Clothing	19,000	0	0	0	19,000	18,608	392
232:Maintenance Services	65,000	0	0	0	65,000	63,258	1,742
242:Training	10,000	0	0	0	10,000	9,702	298
TOTAL	**101,000**	**0**	**0**	**0**	**101,000**	**98,528**	**2,472**
TOTAL HEAD 050	**1,555,400**	**0**	**19,200**	**19,200**	**1,555,400**	**1,518,673**	**36,727**
51:Policing Service							
Personal Emoluments							
210:Personal Emoluments	3,475,500	60,000	0	0	3,535,500	3,400,586	134,914
216:Allowances	935,100	0	0	57,000	878,100	694,481	183,619
TOTAL	**4,410,600**	**60,000**	**0**	**57,000**	**4,413,600**	**4,095,067**	**318,533**
Goods & Services							
230:Uniforms and Protective Clothing	110,000	0	0	0	110,000	90,810	19,190
232:Maintenance Services	596,900	0	0	209,000	387,900	345,135	42,765
236:Professional Fees	293,900	0	0	0	293,900	290,281	3,619
238:Insurance	93,700	0	0	0	93,700	90,934	2,766
242:Training	210,000	0	57,000	0	267,000	264,190	2,810
TOTAL	**1,304,500**	**0**	**57,000**	**209,000**	**1,152,500**	**1,081,351**	**71,149**
Transfers and Subsidies							
260:Grants and Contributions	17,000	0	24,000	0	41,000	38,137	2,863
TOTAL	**17,000**	**0**	**24,000**	**0**	**41,000**	**38,137**	**2,863**
Other Expenditure							
284:Border Security	55,000	0	0	0	55,000	20,557	34,443
TOTAL	**55,000**	**0**	**0**	**0**	**55,000**	**20,557**	**34,443**
TOTAL HEAD 51	**5,787,100**	**60,000**	**81,000**	**266,000**	**5,662,100**	**5,235,112**	**426,988**
54:Administration of Policing Services							
Personal Emoluments							
210:Personal Emoluments	185,500	0	0	63,000	122,500	47,045	75,455
216:Allowances	9,600	0	0	0	9,600	7,941	1,659
TOTAL	**195,100**	**0**	**0**	**63,000**	**132,100**	**54,986**	**77,114**
Goods & Services							
222:International Travel and Subsistence	70,000	0	0	0	70,000	51,040	18,960
224:Utilities	220,000	0	27,000	0	247,000	245,516	1,484
226:Communication Expenses	75,000	0	0	0	75,000	71,679	3,321
228:Supplies and Materials	45,000	0	12,000	0	57,000	55,311	1,689
229:Furniture & Equipment and Other Resources	127,100	0	209,000	0	336,100	328,612	7,488
TOTAL	**537,100**	**0**	**248,000**	**0**	**785,100**	**752,158**	**32,942**
Other Expenditure							
275:Sundry Expenses	7,000	0	0	0	7,000	6,974	26
TOTAL	**7,000**	**0**	**0**	**0**	**7,000**	**6,974**	**26**
TOTAL HEAD 54	**739,200**	**0**	**248,000**	**63,000**	**924,200**	**814,117**	**110,083**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
FINAL SUMMARY FOR VOTE 05:Police							
Personal Emoluments							
Fire Fighting & Rescue Service	1,454,400	0	19,200	19,200	1,454,400	1,420,145	34,255
Policing Service	4,410,600	60,000	0	57,000	4,413,600	4,095,067	318,533
Administration of Policing Services	195,100	0	0	63,000	132,100	54,986	77,114
TOTAL	**6,060,100**	**60,000**	**19,200**	**139,200**	**6,000,100**	**5,570,198**	**429,902**
Goods & Services							
Fire Fighting & Rescue Service	101,000	0	0	0	101,000	98,528	2,472
Policing Service	1,304,500	0	57,000	209,000	1,152,500	1,081,351	71,149
Administration of Policing Services	537,100	0	248,000	0	785,100	752,158	32,942
TOTAL	**1,942,600**	**0**	**305,000**	**209,000**	**2,038,600**	**1,932,037**	**106,563**
Transfers and Subsidies							
Policing Service	17,000	0	24,000	0	41,000	38,137	2,863
TOTAL	**17,000**	**0**	**24,000**	**0**	**41,000**	**38,137**	**2,863**
Other Expenditure							
Policing Service	55,000	0	0	0	55,000	20,557	34,443
Administration of Policing Services	7,000	0	0	0	7,000	6,974	26
TOTAL	**62,000**	**0**	**0**	**0**	**62,000**	**27,531**	**34,469**
TOTAL VOTE:05	**8,081,700**	**60,000**	**348,200**	**348,200**	**8,141,700**	**7,567,902**	**573,798**
GRAND SUMMARY							
Personal Emoluments	6,060,100	60,000	19,200	139,200	6,000,100	5,570,198	429,902
Goods & Services	1,942,600	0	305,000	209,000	2,038,600	1,932,037	106,563
Transfers and Subsidies	17,000	0	24,000	0	41,000	38,137	2,863
Other Expenditure	62,000	0	0	0	62,000	27,531	34,469
TOTAL VOTE:05	**8,081,700**	**60,000**	**348,200**	**348,200**	**8,141,700**	**7,567,902**	**573,798**
07:Legal							
070:Legal Department							
Personal Emoluments							
210:Personal Emoluments	775,600	0	0	12,000	763,600	630,608	132,992
216:Allowances	664,200	0	0	44,800	619,400	409,841	209,559
TOTAL	**1,439,800**	**0**	**0**	**56,800**	**1,383,000**	**1,040,449**	**342,551**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	5,100	0	11,000	0	16,100	16,042	58
TOTAL	**5,100**	**0**	**11,000**	**0**	**16,100**	**16,042**	**58**
Goods & Services							
220:Local Travel	1,000	0	0	0	1,000	0	1,000
222:International Travel and Subsistence	38,000	0	20,000	0	58,000	55,850	2,150
224:Utilities	18,000	0	0	0	18,000	18,000	0
226:Communication Expenses	13,000	0	0	0	13,000	9,638	3,362
228:Supplies and Materials	5,000	0	0	0	5,000	4,971	29
229:Furniture & Equipment and Other Resources	15,000	0	0	0	15,000	2,565	12,435
232:Maintenance Services	6,000	0	0	0	6,000	2,653	3,348
236:Professional Fees	75,000	0	25,000	0	100,000	79,935	20,065
246:Printing and Binding	1,000	0	800	0	1,800	1,680	120
TOTAL	**172,000**	**0**	**45,800**	**0**	**217,800**	**175,293**	**42,507**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Social Services							
265:Public Welfare Services	42,000	0	0	0	42,000	0	42,000
TOTAL	**42,000**	**0**	**0**	**0**	**42,000**	**0**	**42,000**
Other Expenditure							
272:Claims against Government	15,000	0	0	0	15,000	2,125	12,875
275:Sundry Expenses	3,000	0	0	0	3,000	2,820	180
TOTAL	**18,000**	**0**	**0**	**0**	**18,000**	**4,945**	**13,055**
TOTAL HEAD 070	**1,676,900**	**0**	**56,800**	**56,800**	**1,676,900**	**1,236,730**	**440,170**
FINAL SUMMARY FOR VOTE 07:Legal							
Personal Emoluments							
Legal Department	1,439,800	0	0	56,800	1,383,000	1,040,449	342,551
TOTAL	**1,439,800**	**0**	**0**	**56,800**	**1,383,000**	**1,040,449**	**342,551**
Pension,Gratuities and Other Benefits							
Legal Department	5,100	0	11,000	0	16,100	16,042	58
TOTAL	**5,100**	**0**	**11,000**	**0**	**16,100**	**16,042**	**58**
Goods & Services							
Legal Department	172,000	0	45,800	0	217,800	175,293	42,507
TOTAL	**172,000**	**0**	**45,800**	**0**	**217,800**	**175,293**	**42,507**
Social Services							
Legal Department	42,000	0	0	0	42,000	0	42,000
TOTAL	**42,000**	**0**	**0**	**0**	**42,000**	**0**	**42,000**
Other Expenditure							
Legal Department	18,000	0	0	0	18,000	4,945	13,055
TOTAL	**18,000**	**0**	**0**	**0**	**18,000**	**4,945**	**13,055**
TOTAL VOTE:07	**1,676,900**	**0**	**56,800**	**56,800**	**1,676,900**	**1,236,730**	**440,170**
GRAND SUMMARY							
Personal Emoluments	1,439,800	0	0	56,800	1,383,000	1,040,449	342,551
Pension,Gratuities and Other Benefits	5,100	0	11,000	0	16,100	16,042	58
Goods & Services	172,000	0	45,800	0	217,800	175,293	42,507
Social Services	42,000	0	0	0	42,000	0	42,000
Other Expenditure	18,000	0	0	0	18,000	4,945	13,055
TOTAL VOTE:07	**1,676,900**	**0**	**56,800**	**56,800**	**1,676,900**	**1,236,730**	**440,170**
08:Magistrate's Court							
080:Magistrate's Court							
Personal Emoluments							
210:Personal Emoluments	146,600	0	0	0	146,600	123,314	23,286
216:Allowances	3,000	0	0	0	3,000	3,000	0
TOTAL	**149,600**	**0**	**0**	**0**	**149,600**	**126,314**	**23,286**
Goods & Services							
220:Local Travel	3,600	0	0	0	3,600	2,809	791
222:International Travel and Subsistence	20,000	0	0	0	20,000	0	20,000
226:Communication Expenses	3,600	0	500	0	4,100	3,362	738
228:Supplies and Materials	5,500	0	0	0	5,500	5,134	366
236:Professional Fees	50,000	0	0	500	49,500	38,135	11,365
246:Printing and Binding	1,000	0	0	0	1,000	0	1,000
TOTAL	**83,700**	**0**	**500**	**500**	**83,700**	**49,440**	**34,260**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
275:Sundry Expenses	10,000	0	0	0	10,000	6,073	3,927
TOTAL	**10,000**	**0**	**0**	**0**	**10,000**	**6,073**	**3,927**
TOTAL HEAD 080	**243,300**	**0**	**500**	**500**	**243,300**	**181,827**	**61,473**
FINAL SUMMARY FOR VOTE 08:Magistrate's Court							
Personal Emoluments							
Magistrate's Court	149,600	0	0	0	149,600	126,314	23,286
TOTAL	**149,600**	**0**	**0**	**0**	**149,600**	**126,314**	**23,286**
Goods & Services							
Magistrate's Court	83,700	0	500	500	83,700	49,440	34,260
TOTAL	**83,700**	**0**	**500**	**500**	**83,700**	**49,440**	**34,260**
Other Expenditure							
Magistrate's Court	10,000	0	0	0	10,000	6,073	3,927
TOTAL	**10,000**	**0**	**0**	**0**	**10,000**	**6,073**	**3,927**
TOTAL VOTE:08	**243,300**	**0**	**500**	**500**	**243,300**	**181,827**	**61,473**
GRAND SUMMARY							
Personal Emoluments	149,600	0	0	0	149,600	126,314	23,286
Goods & Services	83,700	0	500	500	83,700	49,440	34,260
Other Expenditure	10,000	0	0	0	10,000	6,073	3,927
TOTAL VOTE:08	**243,300**	**0**	**500**	**500**	**243,300**	**181,827**	**61,473**
09:Supreme Court							
090:Supreme Court							
Personal Emoluments							
210:Personal Emoluments	520,900	0	0	74,400	446,500	402,829	43,671
216:Allowances	138,900	0	0	0	138,900	136,015	2,885
TOTAL	**659,800**	**0**	**0**	**74,400**	**585,400**	**538,845**	**46,555**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	15,200	0	200	0	15,400	15,393	7
TOTAL	**15,200**	**0**	**200**	**0**	**15,400**	**15,393**	**7**
Goods & Services							
220:Local Travel	1,200	0	700	0	1,900	1,604	296
222:International Travel and Subsistence	75,000	0	0	7,800	67,200	51,747	15,453
226:Communication Expenses	10,000	0	1,800	0	11,800	11,377	423
228:Supplies and Materials	21,500	0	5,000	0	26,500	26,360	140
232:Maintenance Services	6,000	0	0	0	6,000	3,840	2,160
234:Rental of Assets	253,600	0	0	0	253,600	187,237	66,363
236:Professional Fees	358,000	0	68,500	0	426,500	412,907	13,593
240:Hosting and Entertainment	3,500	0	0	0	3,500	565	2,935
246:Printing and Binding	10,000	0	6,000	0	16,000	13,509	2,492
TOTAL	**738,800**	**0**	**82,000**	**7,800**	**813,000**	**709,146**	**103,855**
Other Expenditure							
275:Sundry Expenses	11,000	0	0	0	11,000	8,067	2,933
TOTAL	**11,000**	**0**	**0**	**0**	**11,000**	**8,067**	**2,933**
TOTAL HEAD 090	**1,424,800**	**0**	**82,200**	**82,200**	**1,424,800**	**1,271,450**	**153,350**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
FINAL SUMMARY FOR VOTE 09:Supreme Court							
Personal Emoluments							
Supreme Court	659,800	0	0	74,400	585,400	538,845	46,555
TOTAL	**659,800**	**0**	**0**	**74,400**	**585,400**	**538,845**	**46,555**
Pension,Gratuities and Other Benefits							
Supreme Court	15,200	0	200	0	15,400	15,393	7
TOTAL	**15,200**	**0**	**200**	**0**	**15,400**	**15,393**	**7**
Goods & Services							
Supreme Court	738,800	0	82,000	7,800	813,000	709,146	103,855
TOTAL	**738,800**	**0**	**82,000**	**7,800**	**813,000**	**709,146**	**103,855**
Other Expenditure							
Supreme Court	11,000	0	0	0	11,000	8,067	2,933
TOTAL	**11,000**	**0**	**0**	**0**	**11,000**	**8,067**	**2,933**
TOTAL VOTE:09	**1,424,800**	**0**	**82,200**	**82,200**	**1,424,800**	**1,271,450**	**153,350**
GRAND SUMMARY							
Personal Emoluments	659,800	0	0	74,400	585,400	538,845	46,555
Pension,Gratuities and Other Benefits	15,200	0	200	0	15,400	15,393	7
Goods & Services	738,800	0	82,000	7,800	813,000	709,146	103,855
Other Expenditure	11,000	0	0	0	11,000	8,067	2,933
TOTAL VOTE:09	**1,424,800**	**0**	**82,200**	**82,200**	**1,424,800**	**1,271,450**	**153,350**
10:Legislature							
100:Legislature							
Personal Emoluments							
210:Personal Emoluments	597,000	36,300	0	0	633,300	626,510	6,790
216:Allowances	207,800	0	3,000	0	210,800	210,724	76
TOTAL	**804,800**	**36,300**	**3,000**	**0**	**844,100**	**837,234**	**6,866**
Goods & Services							
220:Local Travel	3,500	0	2,000	0	5,500	4,922	578
224:Utilities	18,000	0	0	4,500	13,500	10,201	3,299
226:Communication Expenses	14,000	0	0	0	14,000	9,673	4,327
228:Supplies and Materials	6,000	0	5,000	0	11,000	11,000	0
229:Furniture & Equipment and Other Resources	5,000	0	3,700	0	8,700	8,474	226
232:Maintenance Services	3,500	0	0	0	3,500	3,361	139
234:Rental of Assets	82,600	0	0	16,600	66,000	64,402	1,599
236:Professional Fees	68,200	0	0	15,000	53,200	53,180	20
244:Advertising	11,000	0	0	3,500	7,500	4,562	2,938
246:Printing and Binding	18,000	0	14,400	0	32,400	32,098	302
TOTAL	**229,800**	**0**	**25,100**	**39,600**	**215,300**	**201,872**	**13,428**
Transfers and Subsidies							
260:Grants and Contributions	75,000	0	43,100	0	118,100	118,100	0
TOTAL	**75,000**	**0**	**43,100**	**0**	**118,100**	**118,100**	**0**
Other Expenditure							
275:Sundry Expenses	6,000	0	0	0	6,000	5,560	440
TOTAL	**6,000**	**0**	**0**	**0**	**6,000**	**5,560**	**440**
TOTAL HEAD 100	**1,115,600**	**36,300**	**71,200**	**39,600**	**1,183,500**	**1,162,766**	**20,734**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
101:Constitution Commission Secretariat							
Personal Emoluments							
210:Personal Emoluments	118,100	11,200	0	0	129,300	122,964	6,336
216:Allowances	11,200	0	0	0	11,200	9,600	1,600
TOTAL	**129,300**	**11,200**	**0**	**0**	**140,500**	**132,564**	**7,936**
Goods & Services							
222:International Travel and Subsistence	5,000	0	0	5,000	0	0	0
228:Supplies and Materials	9,200	0	0	0	9,200	9,195	5
229:Furniture & Equipment and Other Resources	7,500	0	26,000	0	33,500	30,508	2,992
232:Maintenance Services	5,000	0	0	4,000	1,000	840	160
234:Rental of Assets	18,500	0	0	8,400	10,100	10,049	51
236:Professional Fees	370,000	0	0	30,000	340,000	337,953	2,047
242:Training	5,000	0	0	5,000	0	0	0
244:Advertising	7,500	0	0	3,700	3,800	3,730	70
246:Printing and Binding	53,000	0	0	0	53,000	52,656	344
TOTAL	**480,700**	**0**	**26,000**	**56,100**	**450,600**	**444,931**	**5,669**
TOTAL HEAD 101	**610,000**	**11,200**	**26,000**	**56,100**	**591,100**	**577,495**	**13,605**
103:Office Of The Opposition							
Goods & Services							
224:Utilities	7,000	0	0	0	7,000	3,736	3,264
226:Communication Expenses	5,400	0	0	0	5,400	4,351	1,049
228:Supplies and Materials	3,400	0	0	0	3,400	3,374	26
229:Furniture & Equipment and Other Resources	2,000	0	0	1,500	500	450	50
232:Maintenance Services	2,000	0	0	0	2,000	1,800	200
234:Rental of Assets	30,000	0	0	0	30,000	30,000	0
236:Professional Fees	94,800	0	0	0	94,800	94,675	125
TOTAL	**144,600**	**0**	**0**	**1,500**	**143,100**	**138,387**	**4,713**
TOTAL HEAD 103	**144,600**	**0**	**0**	**1,500**	**143,100**	**138,387**	**4,713**
FINAL SUMMARY FOR VOTE 10:Legislature							
Personal Emoluments							
Legislature	804,800	36,300	3,000	0	844,100	837,234	6,866
Constitution Commission Secretariat	129,300	11,200	0	0	140,500	132,564	7,936
TOTAL	**934,100**	**47,500**	**3,000**	**0**	**984,600**	**969,797**	**14,803**
Goods & Services							
Legislature	229,800	0	25,100	39,600	215,300	201,872	13,428
Constitution Commission Secretariat	480,700	0	26,000	56,100	450,600	444,931	5,669
Office Of The Opposition	144,600	0	0	1,500	143,100	138,387	4,713
TOTAL	**855,100**	**0**	**51,100**	**97,200**	**809,000**	**785,190**	**23,810**
Transfers and Subsidies							
Legislature	75,000	0	43,100	0	118,100	118,100	0
TOTAL	**75,000**	**0**	**43,100**	**0**	**118,100**	**118,100**	**0**
Other Expenditure							
Legislature	6,000	0	0	0	6,000	5,560	440
TOTAL	**6,000**	**0**	**0**	**0**	**6,000**	**5,560**	**440**
TOTAL VOTE:10	**1,870,200**	**47,500**	**97,200**	**97,200**	**1,917,700**	**1,878,647**	**39,053**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
GRAND SUMMARY							
Personal Emoluments	934,100	47,500	3,000	0	984,600	969,797	14,803
Goods & Services	855,100	0	51,100	97,200	809,000	785,190	23,810
Transfers and Subsidies	75,000	0	43,100	0	118,100	118,100	0
Other Expenditure	6,000	0	0	0	6,000	5,560	440
TOTAL VOTE:10	**1,870,200**	**47,500**	**97,200**	**97,200**	**1,917,700**	**1,878,647**	**39,053**
11:Audit							
110:Audit Department							
Personal Emoluments							
210:Personal Emoluments	818,000	0	0	0	818,000	731,972	86,028
212:Wages	24,800	0	700	0	25,500	25,488	12
216:Allowances	128,700	0	0	1,000	127,700	104,356	23,344
TOTAL	**971,500**	**0**	**700**	**1,000**	**971,200**	**861,816**	**109,384**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	99,800	0	300	0	100,100	100,025	75
TOTAL	**99,800**	**0**	**300**	**0**	**100,100**	**100,025**	**75**
Goods & Services							
220:Local Travel	6,000	0	0	0	6,000	5,212	788
222:International Travel and Subsistence	30,000	0	0	0	30,000	25,786	4,214
224:Utilities	33,600	0	0	0	33,600	29,798	3,802
226:Communication Expenses	7,500	0	0	0	7,500	6,209	1,291
228:Supplies and Materials	10,000	0	0	0	10,000	10,000	0
229:Furniture & Equipment and Other Resources	10,000	0	0	0	10,000	9,374	626
232:Maintenance Services	4,500	0	0	0	4,500	3,812	689
234:Rental of Assets	98,400	0	2,700	0	101,100	101,016	84
236:Professional Fees	102,500	0	0	0	102,500	100,957	1,543
242:Training	20,000	0	0	2,700	17,300	15,164	2,136
TOTAL	**322,500**	**0**	**2,700**	**2,700**	**322,500**	**307,328**	**15,172**
Transfers and Subsidies							
260:Grants and Contributions	4,500	0	0	0	4,500	1,043	3,457
TOTAL	**4,500**	**0**	**0**	**0**	**4,500**	**1,043**	**3,457**
Other Expenditure							
275:Sundry Expenses	4,500	0	0	0	4,500	4,482	18
TOTAL	**4,500**	**0**	**0**	**0**	**4,500**	**4,482**	**18**
TOTAL HEAD 110	**1,402,800**	**0**	**3,700**	**3,700**	**1,402,800**	**1,274,694**	**128,106**
FINAL SUMMARY FOR VOTE 11:Audit							
Personal Emoluments							
Audit Department	971,500	0	700	1,000	971,200	861,816	109,384
TOTAL	**971,500**	**0**	**700**	**1,000**	**971,200**	**861,816**	**109,384**
Pension,Gratuities and Other Benefits							
Audit Department	99,800	0	300	0	100,100	100,025	75
TOTAL	**99,800**	**0**	**300**	**0**	**100,100**	**100,025**	**75**
Goods & Services							
Audit Department	322,500	0	2,700	2,700	322,500	307,328	15,172
TOTAL	**322,500**	**0**	**2,700**	**2,700**	**322,500**	**307,328**	**15,172**
Transfers and Subsidies							
Audit Department	4,500	0	0	0	4,500	1,043	3,457
TOTAL	**4,500**	**0**	**0**	**0**	**4,500**	**1,043**	**3,457**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
Audit Department	4,500	0	0	0	4,500	4,482	18
TOTAL	**4,500**	**0**	**0**	**0**	**4,500**	**4,482**	**18**
TOTAL VOTE:11	**1,402,800**	**0**	**3,700**	**3,700**	**1,402,800**	**1,274,694**	**128,106**
GRAND SUMMARY							
Personal Emoluments	971,500	0	700	1,000	971,200	861,816	109,384
Pension,Gratuities and Other Benefits	99,800	0	300	0	100,100	100,025	75
Goods & Services	322,500	0	2,700	2,700	322,500	307,328	15,172
Transfers and Subsidies	4,500	0	0	0	4,500	1,043	3,457
Other Expenditure	4,500	0	0	0	4,500	4,482	18
TOTAL VOTE:11	**1,402,800**	**0**	**3,700**	**3,700**	**1,402,800**	**1,274,694**	**128,106**
12:Office of the Deputy Governor							
120:Office of The Deputy Governor							
Personal Emoluments							
210:Personal Emoluments	737,500	149,300	8,000	0	894,800	891,153	3,647
216:Allowances	269,900	0	0	0	269,900	264,804	5,096
TOTAL	**1,007,400**	**149,300**	**8,000**	**0**	**1,164,700**	**1,155,957**	**8,743**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	14,841,100	936,600	338,500	0	16,116,200	16,089,167	27,033
219:Other Benefits	100	0	0	0	100	0	100
TOTAL	**14,841,200**	**936,600**	**338,500**	**0**	**16,116,300**	**16,089,167**	**27,133**
Goods & Services							
220:Local Travel	5,000	0	600	0	5,600	5,450	150
222:International Travel and Subsistence	55,000	0	0	29,000	26,000	18,757	7,243
224:Utilities	730,000	0	23,200	0	753,200	753,200	0
226:Communication Expenses	33,000	0	2,500	0	35,500	33,495	2,005
228:Supplies and Materials	17,000	0	0	0	17,000	16,936	64
229:Furniture & Equipment and Other Resources	71,000	0	110,700	0	181,700	180,554	1,146
230:Uniforms and Protective Clothing	4,000	0	600	0	4,600	4,600	0
232:Maintenance Services	440,000	0	0	16,900	423,100	393,923	29,177
234:Rental of Assets	582,800	0	71,100	0	653,900	653,894	6
236:Professional Fees	691,700	0	0	0	691,700	690,816	884
240:Hosting and Entertainment	75,000	0	0	9,300	65,700	65,607	93
246:Printing and Binding	2,000	0	0	0	2,000	1,995	5
TOTAL	**2,706,500**	**0**	**208,700**	**55,200**	**2,860,000**	**2,819,228**	**40,772**
Other Expenditure							
275:Sundry Expenses	4,000	0	0	0	4,000	2,504	1,496
TOTAL	**4,000**	**0**	**0**	**0**	**4,000**	**2,504**	**1,496**
TOTAL HEAD 120	**18,559,100**	**1,085,900**	**555,200**	**55,200**	**20,145,000**	**20,066,856**	**78,144**
121:Human Resources							
Personal Emoluments							
210:Personal Emoluments	729,500	0	0	45,000	684,500	663,461	21,039
216:Allowances	91,600	0	0	25,300	66,300	51,826	14,474
TOTAL	**821,100**	**0**	**0**	**70,300**	**750,800**	**715,287**	**35,513**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
222:International Travel and Subsistence	15,000	0	0	15,000	0	0	0
226:Communication Expenses	10,000	0	0	0	10,000	9,794	206
228:Supplies and Materials	21,000	0	0	0	21,000	20,669	331
236:Professional Fees	7,000,000	0	0	200,000	6,800,000	6,402,947	397,053
242:Training	2,909,500	0	0	318,500	2,591,000	2,538,272	52,728
244:Advertising	20,000	0	0	13,200	6,800	6,800	0
TOTAL	**9,975,500**	**0**	**0**	**546,700**	**9,428,800**	**8,978,482**	**450,318**
Other Expenditure							
272:Claims against Government	70,000	0	0	68,800	1,200	840	360
275:Sundry Expenses	5,500	0	0	0	5,500	2,889	2,612
TOTAL	**75,500**	**0**	**0**	**68,800**	**6,700**	**3,729**	**2,972**
TOTAL HEAD 121	**10,872,100**	**0**	**0**	**685,800**	**10,186,300**	**9,697,497**	**488,803**
122:Prison							
Personal Emoluments							
210:Personal Emoluments	1,297,400	0	39,100	0	1,336,500	1,316,275	20,225
216:Allowances	50,500	0	0	4,900	45,600	42,959	2,641
TOTAL	**1,347,900**	**0**	**39,100**	**4,900**	**1,382,100**	**1,359,234**	**22,866**
Goods & Services							
228:Supplies and Materials	240,000	0	0	0	240,000	239,949	51
230:Uniforms and Protective Clothing	50,000	0	0	21,900	28,100	27,861	239
232:Maintenance Services	120,000	280,000	261,900	0	661,900	661,877	23
236:Professional Fees	40,000	0	10,500	0	50,500	49,373	1,127
TOTAL	**450,000**	**280,000**	**272,400**	**21,900**	**980,500**	**979,060**	**1,440**
Other Expenditure							
275:Sundry Expenses	20,000	0	0	0	20,000	19,940	60
TOTAL	**20,000**	**0**	**0**	**0**	**20,000**	**19,940**	**60**
TOTAL HEAD 122	**1,817,900**	**280,000**	**311,500**	**26,800**	**2,382,600**	**2,358,234**	**24,366**
123:Defence Force							
Goods & Services							
226:Communication Expenses	600	0	0	0	600	600	0
228:Supplies and Materials	12,300	0	1,800	0	14,100	13,941	159
229:Furniture & Equipment and Other Resources	20,000	0	0	0	20,000	19,909	91
230:Uniforms and Protective Clothing	15,000	0	4,100	0	19,100	19,097	3
232:Maintenance Services	6,000	0	0	1,000	5,000	5,000	0
236:Professional Fees	79,700	0	28,500	0	108,200	105,868	2,332
242:Training	3,900	0	0	3,900	0	0	0
TOTAL	**137,500**	**0**	**34,400**	**4,900**	**167,000**	**164,416**	**2,584**
Other Expenditure							
275:Sundry Expenses	1,000	0	0	1,000	0	0	0
TOTAL	**1,000**	**0**	**0**	**1,000**	**0**	**0**	**0**
TOTAL HEAD 123	**138,500**	**0**	**34,400**	**5,900**	**167,000**	**164,416**	**2,584**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
124:Disaster Management Coordination Agency							
Personal Emoluments							
210:Personal Emoluments	450,300	0	3,500	0	453,800	453,498	302
216:Allowances	49,100	0	0	3,700	45,400	44,980	420
TOTAL	**499,400**	**0**	**3,500**	**3,700**	**499,200**	**498,478**	**722**
Goods & Services							
224:Utilities	670,000	0	0	0	670,000	667,795	2,205
226:Communication Expenses	30,000	0	0	0	30,000	23,807	6,193
228:Supplies and Materials	22,000	0	0	0	22,000	21,952	48
229:Furniture & Equipment and Other Resources	30,000	0	16,900	0	46,900	46,728	172
232:Maintenance Services	185,000	0	0	76,900	108,100	106,984	1,116
236:Professional Fees	55,000	0	0	3,400	51,600	36,547	15,053
TOTAL	**992,000**	**0**	**16,900**	**80,300**	**928,600**	**903,815**	**24,785**
Other Expenditure							
274:Emergency Expenditure	50,000	0	0	12,000	38,000	26,370	11,630
275:Sundry Expenses	20,000	0	0	9,400	10,600	9,275	1,325
TOTAL	**70,000**	**0**	**0**	**21,400**	**48,600**	**35,645**	**12,955**
TOTAL HEAD 124	**1,561,400**	**0**	**20,400**	**105,400**	**1,476,400**	**1,437,938**	**38,462**
125:Governors Office							
Personal Emoluments							
210:Personal Emoluments	187,200	0	0	10,300	176,900	171,656	5,244
212:Wages	74,000	0	0	46,200	27,800	26,244	1,556
216:Allowances	35,200	0	14,700	0	49,900	46,682	3,218
TOTAL	**296,400**	**0**	**14,700**	**56,500**	**254,600**	**244,582**	**10,018**
Goods & Services							
226:Communication Expenses	20,000	0	0	5,600	14,400	14,400	0
228:Supplies and Materials	6,000	0	0	0	6,000	6,000	0
230:Uniforms and Protective Clothing	2,000	0	0	0	2,000	0	2,000
232:Maintenance Services	7,000	0	5,000	0	12,000	9,845	2,155
TOTAL	**35,000**	**0**	**5,000**	**5,600**	**34,400**	**30,245**	**4,155**
Other Expenditure							
275:Sundry Expenses	1,200	0	0	0	1,200	840	360
TOTAL	**1,200**	**0**	**0**	**0**	**1,200**	**840**	**360**
TOTAL HEAD 125	**332,600**	**0**	**19,700**	**62,100**	**290,200**	**275,667**	**14,533**
FINAL SUMMARY FOR VOTE 12:Office of the Deputy Governor							
Personal Emoluments							
Office of The Deputy Governor	1,007,400	149,300	8,000	0	1,164,700	1,155,957	8,743
Human Resources	821,100	0	0	70,300	750,800	715,287	35,513
Prison	1,347,900	0	39,100	4,900	1,382,100	1,359,234	22,866
Disaster Management Coordination Agency	499,400	0	3,500	3,700	499,200	498,478	722
Governors Office	296,400	0	14,700	56,500	254,600	244,582	10,018
TOTAL	**3,972,200**	**149,300**	**65,300**	**135,400**	**4,051,400**	**3,973,538**	**77,862**
Pension,Gratuities and Other Benefits							
Office of The Deputy Governor	14,841,200	936,600	338,500	0	16,116,300	16,089,167	27,133
TOTAL	**14,841,200**	**936,600**	**338,500**	**0**	**16,116,300**	**16,089,167**	**27,133**

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
Office of The Deputy Governor	2,706,500	0	208,700	55,200	2,860,000	2,819,228	40,772
Human Resources	9,975,500	0	0	546,700	9,428,800	8,978,482	450,318
Prison	450,000	280,000	272,400	21,900	980,500	979,060	1,440
Defence Force	137,500	0	34,400	4,900	167,000	164,416	2,584
Disaster Management Coordination Agency	992,000	0	16,900	80,300	928,600	903,815	24,785
Governors Office	35,000	0	5,000	5,600	34,400	30,245	4,155
TOTAL	**14,296,500**	**280,000**	**537,400**	**714,600**	**14,399,300**	**13,875,245**	**524,055**
Other Expenditure							
Office of The Deputy Governor	4,000	0	0	0	4,000	2,504	1,496
Human Resources	75,500	0	0	68,800	6,700	3,729	2,972
Prison	20,000	0	0	0	20,000	19,940	60
Defence Force	1,000	0	0	1,000	0	0	0
Disaster Management Coordination Agency	70,000	0	0	21,400	48,600	35,645	12,955
Governors Office	1,200	0	0	0	1,200	840	360
TOTAL	**171,700**	**0**	**0**	**91,200**	**80,500**	**62,658**	**17,843**
TOTAL VOTE:12	**33,281,600**	**1,365,900**	**941,200**	**941,200**	**34,647,500**	**34,000,608**	**646,892**
GRAND SUMMARY							
Personal Emoluments	3,972,200	149,300	65,300	135,400	4,051,400	3,973,538	77,862
Pension,Gratuities and Other Benefits	14,841,200	936,600	338,500	0	16,116,300	16,089,167	27,133
Goods & Services	14,296,500	280,000	537,400	714,600	14,399,300	13,875,245	524,055
Other Expenditure	171,700	0	0	91,200	80,500	62,658	17,843
TOTAL VOTE:12	**33,281,600**	**1,365,900**	**941,200**	**941,200**	**34,647,500**	**34,000,608**	**646,892**
13:Public Prosecution							
130:Public Prosecution							
Personal Emoluments							
210:Personal Emoluments	515,200	0	0	10,000	505,200	337,815	167,385
216:Allowances	250,200	0	0	0	250,200	198,118	52,082
TOTAL	**765,400**	**0**	**0**	**10,000**	**755,400**	**535,933**	**219,467**
Goods & Services							
220:Local Travel	4,000	0	1,000	0	5,000	4,994	6
222:International Travel and Subsistence	48,000	0	0	0	48,000	19,885	28,115
224:Utilities	18,000	0	0	0	18,000	16,529	1,471
226:Communication Expenses	9,000	0	0	0	9,000	7,569	1,431
228:Supplies and Materials	15,000	0	0	0	15,000	14,550	450
229:Furniture & Equipment and Other Resources	10,000	0	0	0	10,000	2,560	7,440
232:Maintenance Services	4,000	0	0	0	4,000	1,560	2,440
236:Professional Fees	20,000	0	10,000	1,000	29,000	27,976	1,024
TOTAL	**128,000**	**0**	**11,000**	**1,000**	**138,000**	**95,621**	**42,379**
Other Expenditure							
275:Sundry Expenses	8,000	0	0	0	8,000	1,623	6,377
TOTAL	**8,000**	**0**	**0**	**0**	**8,000**	**1,623**	**6,377**
TOTAL HEAD 130	**901,400**	**0**	**11,000**	**11,000**	**901,400**	**633,176**	**268,224**
FINAL SUMMARY FOR VOTE 13:Public Prosecution							
Personal Emoluments							
Public Prosecution	765,400	0	0	10,000	755,400	535,933	219,467
TOTAL	**765,400**	**0**	**0**	**10,000**	**755,400**	**535,933**	**219,467**
Goods & Services							
Public Prosecution	128,000	0	11,000	1,000	138,000	95,621	42,379
TOTAL	**128,000**	**0**	**11,000**	**1,000**	**138,000**	**95,621**	**42,379**

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
Public Prosecution	8,000	0	0	0	8,000	1,623	6,377
TOTAL	**8,000**	**0**	**0**	**0**	**8,000**	**1,623**	**6,377**
TOTAL VOTE:13	**901,400**	**0**	**11,000**	**11,000**	**901,400**	**633,176**	**268,224**
GRAND SUMMARY							
Personal Emoluments	765,400	0	0	10,000	755,400	535,933	219,467
Goods & Services	128,000	0	11,000	1,000	138,000	95,621	42,379
Other Expenditure	8,000	0	0	0	8,000	1,623	6,377
TOTAL VOTE:13	**901,400**	**0**	**11,000**	**11,000**	**901,400**	**633,176**	**268,224**
14:Financial Investigation Unit							
140:Financial Investigation Unit							
Personal Emoluments							
210:Personal Emoluments	276,700	0	0	0	276,700	171,332	105,368
216:Allowances	41,300	0	0	0	41,300	22,948	18,352
TOTAL	**318,000**	**0**	**0**	**0**	**318,000**	**194,280**	**123,720**
Goods & Services							
222:International Travel and Subsistence	50,000	0	800	0	50,800	50,753	47
224:Utilities	15,000	0	0	0	15,000	6,393	8,607
226:Communication Expenses	8,000	0	0	0	8,000	500	7,500
228:Supplies and Materials	9,000	0	0	0	9,000	4,996	4,004
229:Furniture & Equipment and Other Resources	70,000	0	0	6,100	63,900	2,877	61,023
232:Maintenance Services	20,000	0	0	0	20,000	0	20,000
234:Rental of Assets	120,000	0	0	800	119,200	42,000	77,200
236:Professional Fees	7,000	0	6,100	0	13,100	0	13,100
242:Training	10,000	0	0	0	10,000	0	10,000
TOTAL	**309,000**	**0**	**6,900**	**6,900**	**309,000**	**107,520**	**201,480**
Other Expenditure							
275:Sundry Expenses	10,000	0	0	0	10,000	0	10,000
TOTAL	**10,000**	**0**	**0**	**0**	**10,000**	**0**	**10,000**
TOTAL HEAD 140	**637,000**	**0**	**6,900**	**6,900**	**637,000**	**301,800**	**335,200**
FINAL SUMMARY FOR VOTE 14:Financial Investigation Unit							
Personal Emoluments							
Financial Investigation Unit	318,000	0	0	0	318,000	194,280	123,720
TOTAL	**318,000**	**0**	**0**	**0**	**318,000**	**194,280**	**123,720**
Goods & Services							
Financial Investigation Unit	309,000	0	6,900	6,900	309,000	107,520	201,480
TOTAL	**309,000**	**0**	**6,900**	**6,900**	**309,000**	**107,520**	**201,480**
Other Expenditure							
Financial Investigation Unit	10,000	0	0	0	10,000	0	10,000
TOTAL	**10,000**	**0**	**0**	**0**	**10,000**	**0**	**10,000**
TOTAL VOTE:14	**637,000**	**0**	**6,900**	**6,900**	**637,000**	**301,800**	**335,200**
GRAND SUMMARY							
Personal Emoluments	318,000	0	0	0	318,000	194,280	123,720
Goods & Services	309,000	0	6,900	6,900	309,000	107,520	201,480
Other Expenditure	10,000	0	0	0	10,000	0	10,000
TOTAL VOTE:14	**637,000**	**0**	**6,900**	**6,900**	**637,000**	**301,800**	**335,200**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
15:Office of the Premier							
150:Headquarters							
Personal Emoluments							
210:Personal Emoluments	497,100	35,500	0	0	532,600	508,641	23,959
212:Wages	9,600	0	17,000	0	26,600	25,008	1,592
216:Allowances	230,200	8,300	9,700	0	248,200	232,239	15,961
TOTAL	**736,900**	**43,800**	**26,700**	**0**	**807,400**	**765,889**	**41,511**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	9,100	0	0	0	9,100	8,937	163
TOTAL	**9,100**	**0**	**0**	**0**	**9,100**	**8,937**	**163**
Goods & Services							
222:International Travel and Subsistence	75,000	0	0	8,100	66,900	66,085	815
224:Utilities	26,400	0	0	3,900	22,500	22,478	22
226:Communication Expenses	25,000	0	5,000	0	30,000	19,105	10,895
228:Supplies and Materials	15,000	0	0	8,600	6,400	6,341	59
229:Furniture & Equipment and Other Resources	50,000	0	64,300	0	114,300	114,118	182
232:Maintenance Services	45,000	0	0	11,400	33,600	33,354	246
234:Rental of Assets	72,000	0	0	30,000	42,000	42,000	0
236:Professional Fees	655,000	200,000	0	482,000	373,000	368,532	4,468
240:Hosting and Entertainment	20,000	0	0	0	20,000	8,485	11,515
244:Advertising	105,000	0	0	17,100	87,900	84,249	3,651
246:Printing and Binding	500	0	0	0	500	0	500
TOTAL	**1,088,900**	**200,000**	**69,300**	**561,100**	**797,100**	**764,746**	**32,354**
Transfers and Subsidies							
260:Grants and Contributions	215,000	0	0	129,800	85,200	84,168	1,032
261:Subventions	1,054,200	0	540,900	0	1,595,100	1,595,100	0
TOTAL	**1,269,200**	**0**	**540,900**	**129,800**	**1,680,300**	**1,679,268**	**1,032**
Other Expenditure							
275:Sundry Expenses	10,000	0	0	1,800	8,200	8,200	0
281:Remedial Works	20,000	0	0	0	20,000	18,955	1,045
TOTAL	**30,000**	**0**	**0**	**1,800**	**28,200**	**27,155**	**1,045**
TOTAL HEAD 150	**3,134,100**	**243,800**	**636,900**	**692,700**	**3,322,100**	**3,245,995**	**76,105**
152:Broadcasting							
Personal Emoluments							
210:Personal Emoluments	794,100	18,600	0	0	812,700	797,342	15,358
212:Wages	10,800	0	300	0	11,100	11,062	38
216:Allowances	55,600	0	0	0	55,600	45,145	10,455
TOTAL	**860,500**	**18,600**	**300**	**0**	**879,400**	**853,549**	**25,851**
Goods & Services							
224:Utilities	79,200	0	10,000	0	89,200	88,702	498
226:Communication Expenses	26,400	0	0	0	26,400	24,859	1,541
228:Supplies and Materials	7,500	0	800	0	8,300	8,279	21
229:Furniture & Equipment and Other Resources	50,000	0	0	10,000	40,000	39,820	180
230:Uniforms and Protective Clothing	2,200	0	0	2,200	0	0	0
232:Maintenance Services	39,000	0	14,200	0	53,200	53,042	158
236:Professional Fees	99,000	0	3,000	0	102,000	101,243	757
244:Advertising	5,000	0	0	0	5,000	0	5,000
246:Printing and Binding	800	0	0	0	800	0	800
TOTAL	**309,100**	**0**	**28,000**	**12,200**	**324,900**	**315,945**	**8,955**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
275:Sundry Expenses	1,500	0	0	0	1,500	1,467	33
280:Programme, Production and Promotion	45,000	0	3,100	0	48,100	47,980	120
TOTAL	**46,500**	**0**	**3,100**	**0**	**49,600**	**49,447**	**153**
TOTAL HEAD 152	**1,216,100**	**18,600**	**31,400**	**12,200**	**1,253,900**	**1,218,941**	**34,959**
153:External Affairs and Trade							
Personal Emoluments							
210:Personal Emoluments	77,100	25,600	0	0	102,700	102,613	87
216:Allowances	14,000	0	0	0	14,000	11,600	2,400
TOTAL	**91,100**	**25,600**	**0**	**0**	**116,700**	**114,213**	**2,487**
Goods & Services							
228:Supplies and Materials	1,500	0	0	0	1,500	787	713
TOTAL	**1,500**	**0**	**0**	**0**	**1,500**	**787**	**713**
Transfers and Subsidies							
260:Grants and Contributions	2,852,700	0	0	0	2,852,700	2,849,997	2,703
TOTAL	**2,852,700**	**0**	**0**	**0**	**2,852,700**	**2,849,997**	**2,703**
Other Expenditure							
275:Sundry Expenses	500	0	0	0	500	436	64
TOTAL	**500**	**0**	**0**	**0**	**500**	**436**	**64**
TOTAL HEAD 153	**2,945,800**	**25,600**	**0**	**0**	**2,971,400**	**2,965,433**	**5,967**
156:Access							
Personal Emoluments							
210:Personal Emoluments	135,300	3,400	0	0	138,700	138,432	268
216:Allowances	24,300	0	0	0	24,300	24,240	60
TOTAL	**159,600**	**3,400**	**0**	**0**	**163,000**	**162,672**	**328**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	19,300	0	0	0	19,300	0	19,300
TOTAL	**19,300**	**0**	**0**	**0**	**19,300**	**0**	**19,300**
Goods & Services							
226:Communication Expenses	10,800	0	0	7,000	3,800	3,502	298
228:Supplies and Materials	2,000	0	0	600	1,400	820	580
232:Maintenance Services	100,000	0	250,000	0	350,000	337,017	12,983
234:Rental of Assets	36,000	0	11,300	0	47,300	47,250	50
236:Professional Fees	4,900,000	0	0	250,000	4,650,000	4,491,562	158,438
244:Advertising	5,000	0	0	1,000	4,000	0	4,000
TOTAL	**5,053,800**	**0**	**261,300**	**258,600**	**5,056,500**	**4,880,151**	**176,349**
Transfers and Subsidies							
261:Subventions	216,000	0	0	0	216,000	216,000	0
TOTAL	**216,000**	**0**	**0**	**0**	**216,000**	**216,000**	**0**
Other Expenditure							
275:Sundry Expenses	3,000	0	0	2,700	300	220	80
TOTAL	**3,000**	**0**	**0**	**2,700**	**300**	**220**	**80**
TOTAL HEAD 156	**5,451,700**	**3,400**	**261,300**	**261,300**	**5,455,100**	**5,259,043**	**196,057**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
158:Immigration							
Personal Emoluments							
210:Personal Emoluments	444,600	30,000	0	0	474,600	461,538	13,062
216:Allowances	14,700	18,000	1,900	0	34,600	34,560	40
TOTAL	**459,300**	**48,000**	**1,900**	**0**	**509,200**	**496,099**	**13,101**
Goods & Services							
224:Utilities	0	13,000	0	0	13,000	993	12,007
228:Supplies and Materials	7,500	5,000	0	0	12,500	12,251	249
229:Furniture & Equipment and Other Resources	0	48,000	34,700	0	82,700	82,657	43
232:Maintenance Services	0	2,000	0	0	2,000	1,873	127
234:Rental of Assets	0	48,000	0	0	48,000	42,000	6,000
236:Professional Fees	12,000	0	0	0	12,000	11,755	245
TOTAL	**19,500**	**116,000**	**34,700**	**0**	**170,200**	**151,529**	**18,671**
Other Expenditure							
275:Sundry Expenses	2,500	0	0	0	2,500	2,280	220
280:Programme, Production and Promotion	900	0	0	0	900	0	900
TOTAL	**3,400**	**0**	**0**	**0**	**3,400**	**2,280**	**1,120**
TOTAL HEAD 158	**482,200**	**164,000**	**36,600**	**0**	**682,800**	**649,907**	**32,893**
FINAL SUMMARY FOR VOTE 15:Office of the Premier							
Personal Emoluments							
Headquarters	736,900	43,800	26,700	0	807,400	765,889	41,511
Broadcasting	860,500	18,600	300	0	879,400	853,549	25,851
External Affairs and Trade	91,100	25,600	0	0	116,700	114,213	2,487
Access	159,600	3,400	0	0	163,000	162,672	328
Immigration	459,300	48,000	1,900	0	509,200	496,099	13,101
TOTAL	**2,307,400**	**139,400**	**28,900**	**0**	**2,475,700**	**2,392,421**	**83,279**
Pension,Gratuities and Other Benefits							
Headquarters	9,100	0	0	0	9,100	8,937	163
Access	19,300	0	0	0	19,300	0	19,300
TOTAL	**28,400**	**0**	**0**	**0**	**28,400**	**8,937**	**19,463**
Goods & Services							
Headquarters	1,088,900	200,000	69,300	561,100	797,100	764,746	32,354
Broadcasting	309,100	0	28,000	12,200	324,900	315,945	8,955
External Affairs and Trade	1,500	0	0	0	1,500	787	713
Access	5,053,800	0	261,300	258,600	5,056,500	4,880,151	176,349
Immigration	19,500	116,000	34,700	0	170,200	151,529	18,671
TOTAL	**6,472,800**	**316,000**	**393,300**	**831,900**	**6,350,200**	**6,113,158**	**237,042**
Transfers and Subsidies							
Headquarters	1,269,200	0	540,900	129,800	1,680,300	1,679,268	1,032
External Affairs and Trade	2,852,700	0	0	0	2,852,700	2,849,997	2,703
Access	216,000	0	0	0	216,000	216,000	0
TOTAL	**4,337,900**	**0**	**540,900**	**129,800**	**4,749,000**	**4,745,265**	**3,735**
Other Expenditure							
Headquarters	30,000	0	0	1,800	28,200	27,155	1,045
Broadcasting	46,500	0	3,100	0	49,600	49,447	153
External Affairs and Trade	500	0	0	0	500	436	64
Access	3,000	0	0	2,700	300	220	80
Immigration	3,400	0	0	0	3,400	2,280	1,120
TOTAL	**83,400**	**0**	**3,100**	**4,500**	**82,000**	**79,538**	**2,462**
TOTAL VOTE:15	**13,229,900**	**455,400**	**966,200**	**966,200**	**13,685,300**	**13,339,320**	**345,980**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
GRAND SUMMARY							
Personal Emoluments	2,307,400	139,400	28,900	0	2,475,700	2,392,421	83,279
Pension,Gratuities and Other Benefits	28,400	0	0	0	28,400	8,937	19,463
Goods & Services	6,472,800	316,000	393,300	831,900	6,350,200	6,113,158	237,042
Transfers and Subsidies	4,337,900	0	540,900	129,800	4,749,000	4,745,265	3,735
Other Expenditure	83,400	0	3,100	4,500	82,000	79,538	2,462
TOTAL VOTE:15	**13,229,900**	**455,400**	**966,200**	**966,200**	**13,685,300**	**13,339,320**	**345,980**
17:Cabinet Secretariat							
170:Cabinet Secretariat							
Personal Emoluments							
210:Personal Emoluments	273,400	0	0	1,700	271,700	212,357	59,343
216:Allowances	47,900	0	0	400	47,500	31,120	16,380
TOTAL	**321,300**	**0**	**0**	**2,100**	**319,200**	**243,477**	**75,723**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	8,500	0	0	0	8,500	0	8,500
TOTAL	**8,500**	**0**	**0**	**0**	**8,500**	**0**	**8,500**
Goods & Services							
222:International Travel and Subsistence	32,100	0	0	16,000	16,100	13,173	2,927
226:Communication Expenses	5,000	0	0	5,000	0	0	0
228:Supplies and Materials	10,000	0	4,200	0	14,200	13,693	507
229:Furniture & Equipment and Other Resources	10,000	0	29,200	0	39,200	38,912	288
232:Maintenance Services	5,000	0	0	2,500	2,500	600	1,900
236:Professional Fees	10,000	0	0	0	10,000	8,333	1,667
242:Training	5,000	0	0	0	5,000	2,824	2,176
246:Printing and Binding	2,000	0	0	0	2,000	775	1,225
TOTAL	**79,100**	**0**	**33,400**	**23,500**	**89,000**	**78,309**	**10,691**
Transfers and Subsidies							
260:Grants and Contributions	10,000	0	0	5,000	5,000	0	5,000
TOTAL	**10,000**	**0**	**0**	**5,000**	**5,000**	**0**	**5,000**
Other Expenditure							
275:Sundry Expenses	1,000	0	0	0	1,000	1,000	0
281:Remedial Works	5,000	0	0	5,000	0	0	0
TOTAL	**6,000**	**0**	**0**	**5,000**	**1,000**	**1,000**	**0**
TOTAL HEAD 170	**424,900**	**0**	**33,400**	**35,600**	**422,700**	**322,786**	**99,914**
171:Policy Unit							
Personal Emoluments							
210:Personal Emoluments	141,800	0	1,700	0	143,500	143,484	16
216:Allowances	23,200	0	400	0	23,600	23,520	80
TOTAL	**165,000**	**0**	**2,100**	**0**	**167,100**	**167,004**	**96**
TOTAL HEAD 171	**165,000**	**0**	**2,100**	**0**	**167,100**	**167,004**	**96**
174:Trade, Investment & Bureau for Standards Quality							
Personal Emoluments							
210:Personal Emoluments	168,700	0	0	0	168,700	101,125	67,575
216:Allowances	23,900	0	0	0	23,900	9,600	14,300
TOTAL	**192,600**	**0**	**0**	**0**	**192,600**	**110,725**	**81,875**
Goods & Services							
228:Supplies and Materials	1,700	0	0	1,700	0	0	0
236:Professional Fees	32,000	0	10,800	0	42,800	40,970	1,830
TOTAL	**33,700**	**0**	**10,800**	**1,700**	**42,800**	**40,970**	**1,830**

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
275:Sundry Expenses	1,500	0	0	0	1,500	1,485	15
280:Programme, Production and Promotion	60,700	0	0	9,000	51,700	51,694	6
TOTAL	**62,200**	**0**	**0**	**9,000**	**53,200**	**53,178**	**22**
TOTAL HEAD 174	**288,500**	**0**	**10,800**	**10,700**	**288,600**	**204,873**	**83,727**
FINAL SUMMARY FOR VOTE 17:Cabinet Secretariat							
Personal Emoluments							
Cabinet Secretariat	321,300	0	0	2,100	319,200	243,477	75,723
Policy Unit	165,000	0	2,100	0	167,100	167,004	96
Trade, Investment & Bureau for Standards Quality	192,600	0	0	0	192,600	110,725	81,875
TOTAL	**678,900**	**0**	**2,100**	**2,100**	**678,900**	**521,206**	**157,694**
Pension,Gratuities and Other Benefits							
Cabinet Secretariat	8,500	0	0	0	8,500	0	8,500
TOTAL	**8,500**	**0**	**0**	**0**	**8,500**	**0**	**8,500**
Goods & Services							
Cabinet Secretariat	79,100	0	33,400	23,500	89,000	78,309	10,691
Trade, Investment & Bureau for Standards Quality	33,700	0	10,800	1,700	42,800	40,970	1,830
TOTAL	**112,800**	**0**	**44,200**	**25,200**	**131,800**	**119,279**	**12,521**
Transfers and Subsidies							
Cabinet Secretariat	10,000	0	0	5,000	5,000	0	5,000
TOTAL	**10,000**	**0**	**0**	**5,000**	**5,000**	**0**	**5,000**
Other Expenditure							
Cabinet Secretariat	6,000	0	0	5,000	1,000	1,000	0
Trade, Investment & Bureau for Standards Quality	62,200	0	0	9,000	53,200	53,178	22
TOTAL	**68,200**	**0**	**0**	**14,000**	**54,200**	**54,178**	**22**
TOTAL VOTE:17	**878,400**	**0**	**46,300**	**46,300**	**878,400**	**694,663**	**183,737**
GRAND SUMMARY							
Personal Emoluments	678,900	0	2,100	2,100	678,900	521,206	157,694
Pension,Gratuities and Other Benefits	8,500	0	0	0	8,500	0	8,500
Goods & Services	112,800	0	44,200	25,200	131,800	119,279	12,521
Transfers and Subsidies	10,000	0	0	5,000	5,000	0	5,000
Other Expenditure	68,200	0	0	14,000	54,200	54,178	22
TOTAL VOTE:17	**878,400**	**0**	**46,300**	**46,300**	**878,400**	**694,663**	**183,737**
18:Ministry of Communication and Digital Transformation							
180:Ministry of Communication and Digitial Transformation							
Personal Emoluments							
210:Personal Emoluments	641,500	0	0	0	641,500	606,685	34,815
211:Salaries and Wages Increase	0	0	0	0	0	0	0
212:Wages	0	0	0	0	0	0	0
216:Allowances	116,300	0	0	0	116,300	108,831	7,469
TOTAL	**757,800**	**0**	**0**	**0**	**757,800**	**715,516**	**42,284**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
226:Communication Expenses	84,000	0	0	0	84,000	66,758	17,242
228:Supplies and Materials	4,500	0	0	0	4,500	4,239	261
232:Maintenance Services	147,000	0	0	0	147,000	146,094	906
234:Rental of Assets	0	0	0	0	0	0	0
236:Professional Fees	1,230,000	0	0	0	1,230,000	1,229,999	1
TOTAL	**1,465,500**	**0**	**0**	**0**	**1,465,500**	**1,447,091**	**18,409**
Transfers and Subsidies							
261:Subventions	400,000	0	0	0	400,000	400,000	0
TOTAL	**400,000**	**0**	**0**	**0**	**400,000**	**400,000**	**0**
Other Expenditure							
275:Sundry Expenses	600	0	0	0	600	298	302
280:Programme, Production and Promotion	80,000	0	0	0	80,000	79,876	124
TOTAL	**80,600**	**0**	**0**	**0**	**80,600**	**80,174**	**426**
TOTAL HEAD 180	**2,703,900**	**0**	**0**	**0**	**2,703,900**	**2,642,780**	**61,120**
FINAL SUMMARY FOR VOTE 18:Ministry of Communication and Digital Transformation							
Personal Emoluments							
Ministry of Communication and Digitial Transformation	757,800	0	0	0	757,800	715,516	42,284
TOTAL	**757,800**	**0**	**0**	**0**	**757,800**	**715,516**	**42,284**
Goods & Services							
Ministry of Communication and Digitial Transformation	1,465,500	0	0	0	1,465,500	1,447,091	18,409
TOTAL	**1,465,500**	**0**	**0**	**0**	**1,465,500**	**1,447,091**	**18,409**
Transfers and Subsidies							
Ministry of Communication and Digitial Transformation	400,000	0	0	0	400,000	400,000	0
TOTAL	**400,000**	**0**	**0**	**0**	**400,000**	**400,000**	**0**
Other Expenditure							
Ministry of Communication and Digitial Transformation	80,600	0	0	0	80,600	80,174	426
TOTAL	**80,600**	**0**	**0**	**0**	**80,600**	**80,174**	**426**
TOTAL VOTE:18	**2,703,900**	**0**	**0**	**0**	**2,703,900**	**2,642,780**	**61,120**
GRAND SUMMARY							
Personal Emoluments	757,800	0	0	0	757,800	715,516	42,284
Goods & Services	1,465,500	0	0	0	1,465,500	1,447,091	18,409
Transfers and Subsidies	400,000	0	0	0	400,000	400,000	0
Other Expenditure	80,600	0	0	0	80,600	80,174	426
TOTAL VOTE:18	**2,703,900**	**0**	**0**	**0**	**2,703,900**	**2,642,780**	**61,120**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
20:Ministry of Finance & Economic Management							
200:Strategic Management and Administration							
Personal Emoluments							
210:Personal Emoluments	335,400	0	0	51,900	283,500	264,430	19,070
216:Allowances	205,200	0	0	0	205,200	194,616	10,584
TOTAL	**540,600**	**0**	**0**	**51,900**	**488,700**	**459,046**	**29,654**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	35,600	0	13,400	0	49,000	48,989	11
TOTAL	**35,600**	**0**	**13,400**	**0**	**49,000**	**48,989**	**11**
Goods & Services							
220:Local Travel	1,000	0	0	0	1,000	0	1,000
222:International Travel and Subsistence	400,000	0	25,000	0	425,000	422,958	2,042
226:Communication Expenses	15,000	0	0	0	15,000	7,589	7,411
228:Supplies and Materials	18,700	0	0	0	18,700	18,691	9
229:Furniture & Equipment and Other Resources	150,000	0	1,017,600	0	1,167,600	1,166,263	1,337
232:Maintenance Services	12,000	0	0	0	12,000	12,000	0
236:Professional Fees	1,500,000	0	0	580,000	920,000	792,334	127,666
238:Insurance	575,000	0	0	0	575,000	572,836	2,164
240:Hosting and Entertainment	5,000	0	0	0	5,000	3,716	1,284
242:Training	25,000	0	0	0	25,000	16,664	8,336
TOTAL	**2,701,700**	**0**	**1,042,600**	**580,000**	**3,164,300**	**3,013,052**	**151,248**
Transfers and Subsidies							
260:Grants and Contributions	1,103,100	0	580,000	0	1,683,100	1,682,431	669
261:Subventions	13,128,600	105,600	0	0	13,234,200	13,135,886	98,314
TOTAL	**14,231,700**	**105,600**	**580,000**	**0**	**14,917,300**	**14,818,316**	**98,984**
Other Expenditure							
272:Claims against Government	500,000	7,600,000	0	0	8,100,000	7,902,494	197,506
274:Emergency Expenditure	140,000	0	0	38,600	101,400	100,832	568
275:Sundry Expenses	20,000	0	0	0	20,000	15,598	4,402
TOTAL	**660,000**	**7,600,000**	**0**	**38,600**	**8,221,400**	**8,018,924**	**202,476**
TOTAL HEAD 200	**18,169,600**	**7,705,600**	**1,636,000**	**670,500**	**26,840,700**	**26,358,326**	**482,374**
203:Fiscal Policy & Economic Management							
Personal Emoluments							
210:Personal Emoluments	375,700	0	0	108,600	267,100	266,360	740
216:Allowances	64,700	0	13,600	0	78,300	78,206	94
TOTAL	**440,400**	**0**	**13,600**	**108,600**	**345,400**	**344,566**	**834**
Goods & Services							
222:International Travel and Subsistence	25,000	0	0	0	25,000	17,549	7,451
229:Furniture & Equipment and Other Resources	500,000	0	372,000	0	872,000	865,594	6,406
236:Professional Fees	4,072,000	(330,000)	0	1,207,700	2,534,300	2,438,580	95,721
TOTAL	**4,597,000**	**(330,000)**	**372,000**	**1,207,700**	**3,431,300**	**3,321,722**	**109,578**
Other Expenditure							
274:Emergency Expenditure	100,000	0	0	100,000	0	0	0
TOTAL	**100,000**	**0**	**0**	**100,000**	**0**	**0**	**0**
Debt							
290:Debt Servicing- Domestic	329,400	0	0	0	329,400	324,328	5,072
292:Debt Servicing – Foreign	652,000	0	0	75,000	577,000	567,704	9,296
293:Interest	379,000	0	0	196,400	182,600	178,244	4,356
TOTAL	**1,360,400**	**0**	**0**	**271,400**	**1,089,000**	**1,070,277**	**18,723**
TOTAL HEAD 203	**6,497,800**	**(330,000)**	**385,600**	**1,687,700**	**4,865,700**	**4,736,564**	**129,136**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
204:Statistical Management							
Personal Emoluments							
210:Personal Emoluments	467,800	0	0	20,700	447,100	421,870	25,231
216:Allowances	62,000	0	7,000	0	69,000	59,109	9,891
TOTAL	**529,800**	**0**	**7,000**	**20,700**	**516,100**	**480,978**	**35,122**
Goods & Services							
222:International Travel and Subsistence	23,500	0	0	14,700	8,800	7,694	1,106
224:Utilities	33,500	0	0	0	33,500	30,446	3,054
226:Communication Expenses	12,000	0	0	0	12,000	9,371	2,629
228:Supplies and Materials	8,500	0	0	0	8,500	7,600	900
229:Furniture & Equipment and Other Resources	6,500	0	0	0	6,500	2,298	4,203
232:Maintenance Services	14,000	0	6,000	0	20,000	16,630	3,370
234:Rental of Assets	96,000	0	0	0	96,000	96,000	0
236:Professional Fees	256,600	0	48,000	0	304,600	303,532	1,068
246:Printing and Binding	10,000	0	0	6,100	3,900	3,895	5
TOTAL	**460,600**	**0**	**54,000**	**20,800**	**493,800**	**477,466**	**16,334**
Other Expenditure							
275:Sundry Expenses	25,000	0	0	12,900	12,100	11,703	397
TOTAL	**25,000**	**0**	**0**	**12,900**	**12,100**	**11,703**	**397**
TOTAL HEAD 204	**1,015,400**	**0**	**61,000**	**54,400**	**1,022,000**	**970,147**	**51,853**
205:Treasury							
Personal Emoluments							
210:Personal Emoluments	619,300	0	7,000	0	626,300	625,873	427
216:Allowances	60,900	0	0	0	60,900	58,081	2,819
TOTAL	**680,200**	**0**	**7,000**	**0**	**687,200**	**683,954**	**3,246**
Goods & Services							
220:Local Travel	14,100	0	0	0	14,100	12,012	2,088
226:Communication Expenses	4,000	0	0	0	4,000	2,090	1,910
228:Supplies and Materials	7,000	0	0	0	7,000	5,801	1,199
229:Furniture & Equipment and Other Resources	8,000	0	0	0	8,000	6,014	1,986
232:Maintenance Services	2,000	0	0	0	2,000	280	1,720
236:Professional Fees	60,000	0	0	0	60,000	51,905	8,095
238:Insurance	480,000	0	0	7,000	473,000	460,850	12,150
246:Printing and Binding	15,000	0	0	0	15,000	11,029	3,971
TOTAL	**590,100**	**0**	**0**	**7,000**	**583,100**	**549,981**	**33,119**
Other Expenditure							
270:Revenue Refunds	5,000	0	0	0	5,000	1,087	3,913
275:Sundry Expenses	5,000	0	0	0	5,000	4,145	855
TOTAL	**10,000**	**0**	**0**	**0**	**10,000**	**5,233**	**4,767**
TOTAL HEAD 205	**1,280,300**	**0**	**7,000**	**7,000**	**1,280,300**	**1,239,168**	**41,132**
206:Customs and Revenue Service							
Personal Emoluments							
210:Personal Emoluments	2,132,300	0	0	93,500	2,038,800	2,023,957	14,843
216:Allowances	453,900	0	50,000	0	503,900	486,803	17,097
TOTAL	**2,586,200**	**0**	**50,000**	**93,500**	**2,542,700**	**2,510,760**	**31,940**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	5,000	0	3,100	0	8,100	8,088	12
TOTAL	**5,000**	**0**	**3,100**	**0**	**8,100**	**8,088**	**12**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
220:Local Travel	7,200	0	0	0	7,200	6,992	208
222:International Travel and Subsistence	40,000	0	0	0	40,000	21,032	18,968
226:Communication Expenses	25,000	0	0	0	25,000	23,636	1,364
228:Supplies and Materials	31,000	0	0	0	31,000	30,571	429
229:Furniture & Equipment and Other Resources	25,000	0	0	0	25,000	23,253	1,747
230:Uniforms and Protective Clothing	15,000	0	0	0	15,000	14,388	612
232:Maintenance Services	25,000	0	0	0	25,000	23,041	1,959
236:Professional Fees	362,200	0	0	0	362,200	305,500	56,700
246:Printing and Binding	25,800	0	0	0	25,800	25,345	455
TOTAL	**556,200**	**0**	**0**	**0**	**556,200**	**473,758**	**82,442**
Other Expenditure							
270:Revenue Refunds	700,500	0	887,600	0	1,588,100	1,587,705	395
275:Sundry Expenses	7,000	0	0	0	7,000	6,001	999
284:Border Security	30,000	0	0	0	30,000	15,052	14,948
TOTAL	**737,500**	**0**	**887,600**	**0**	**1,625,100**	**1,608,759**	**16,341**
TOTAL HEAD 206	**3,884,900**	**0**	**940,700**	**93,500**	**4,732,100**	**4,601,365**	**130,735**
207:General Post Office							
Personal Emoluments							
210:Personal Emoluments	434,700	0	0	68,600	366,100	366,056	44
216:Allowances	41,700	0	0	0	41,700	37,163	4,537
TOTAL	**476,400**	**0**	**0**	**68,600**	**407,800**	**403,220**	**4,580**
Goods & Services							
222:International Travel and Subsistence	20,000	0	0	0	20,000	20,000	0
226:Communication Expenses	6,000	0	0	0	6,000	0	6,000
228:Supplies and Materials	20,000	0	0	0	20,000	15,838	4,162
229:Furniture & Equipment and Other Resources	11,200	0	0	0	11,200	11,070	130
230:Uniforms and Protective Clothing	1,000	0	0	0	1,000	0	1,000
232:Maintenance Services	32,000	0	0	0	32,000	31,703	297
234:Rental of Assets	9,200	0	25,000	0	34,200	34,160	40
236:Professional Fees	307,000	0	0	25,900	281,100	228,516	52,584
TOTAL	**406,400**	**0**	**25,000**	**25,900**	**405,500**	**341,286**	**64,214**
Other Expenditure							
275:Sundry Expenses	5,000	0	0	0	5,000	4,983	17
TOTAL	**5,000**	**0**	**0**	**0**	**5,000**	**4,983**	**17**
TOTAL HEAD 207	**887,800**	**0**	**25,000**	**94,500**	**818,300**	**749,489**	**68,811**
208:Internal Audit Unit							
Personal Emoluments							
210:Personal Emoluments	295,600	0	0	45,600	250,000	249,948	52
216:Allowances	64,100	0	0	0	64,100	42,720	21,380
TOTAL	**359,700**	**0**	**0**	**45,600**	**314,100**	**292,668**	**21,432**
Goods & Services							
222:International Travel and Subsistence	33,400	0	0	0	33,400	16,582	16,818
224:Utilities	14,000	0	0	0	14,000	13,354	646
226:Communication Expenses	1,600	0	0	0	1,600	1,214	386
228:Supplies and Materials	3,500	0	700	0	4,200	4,115	85
229:Furniture & Equipment and Other Resources	2,500	0	2,500	0	5,000	4,904	96
232:Maintenance Services	2,400	0	700	0	3,100	3,085	15
236:Professional Fees	51,500	0	0	3,200	48,300	39,168	9,132
246:Printing and Binding	1,000	0	1,000	0	2,000	1,965	35
TOTAL	**109,900**	**0**	**4,900**	**3,200**	**111,600**	**84,386**	**27,214**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
275:Sundry Expenses	3,200	0	0	1,700	1,500	400	1,100
TOTAL	**3,200**	**0**	**0**	**1,700**	**1,500**	**400**	**1,100**
TOTAL HEAD 208	**472,800**	**0**	**4,900**	**50,500**	**427,200**	**377,454**	**49,746**
209:Project Management and Procurement							
Personal Emoluments							
210:Personal Emoluments	527,900	0	0	327,400	200,500	200,406	94
216:Allowances	122,600	0	0	76,700	45,900	45,874	26
TOTAL	**650,500**	**0**	**0**	**404,100**	**246,400**	**246,280**	**120**
Goods & Services							
222:International Travel and Subsistence	25,000	0	0	25,000	0	0	0
224:Utilities	20,000	0	27,000	0	47,000	34,077	12,923
226:Communication Expenses	9,600	0	0	0	9,600	1,919	7,681
228:Supplies and Materials	10,000	0	0	0	10,000	5,462	4,538
229:Furniture & Equipment and Other Resources	5,000	0	0	0	5,000	2,305	2,695
232:Maintenance Services	3,000	0	0	0	3,000	452	2,548
234:Rental of Assets	72,000	0	0	0	72,000	66,000	6,000
236:Professional Fees	55,000	0	0	0	55,000	52,364	2,636
TOTAL	**199,600**	**0**	**27,000**	**25,000**	**201,600**	**162,578**	**39,022**
Other Expenditure							
275:Sundry Expenses	2,500	0	0	0	2,500	251	2,250
TOTAL	**2,500**	**0**	**0**	**0**	**2,500**	**251**	**2,250**
TOTAL HEAD 209	**852,600**	**0**	**27,000**	**429,100**	**450,500**	**409,108**	**41,392**
FINAL SUMMARY FOR VOTE 20:Ministry of Finance & Economic Management							
Personal Emoluments							
Strategic Management and Administration	540,600	0	0	51,900	488,700	459,046	29,654
Fiscal Policy & Economic Management	440,400	0	13,600	108,600	345,400	344,566	834
Statistical Management	529,800	0	7,000	20,700	516,100	480,978	35,122
Treasury	680,200	0	7,000	0	687,200	683,954	3,246
Customs and Revenue Service	2,586,200	0	50,000	93,500	2,542,700	2,510,760	31,940
General Post Office	476,400	0	0	68,600	407,800	403,220	4,580
Internal Audit Unit	359,700	0	0	45,600	314,100	292,668	21,432
Project Management and Procurement	650,500	0	0	404,100	246,400	246,280	120
TOTAL	**6,263,800**	**0**	**77,600**	**793,000**	**5,548,400**	**5,421,472**	**126,928**
Pension,Gratuities and Other Benefits							
Strategic Management and Administration	35,600	0	13,400	0	49,000	48,989	11
Customs and Revenue Service	5,000	0	3,100	0	8,100	8,088	12
TOTAL	**40,600**	**0**	**16,500**	**0**	**57,100**	**57,077**	**23**
Goods & Services							
Strategic Management and Administration	2,701,700	0	1,042,600	580,000	3,164,300	3,013,052	151,248
Fiscal Policy & Economic Management	4,597,000	(330,000)	372,000	1,207,700	3,431,300	3,321,722	109,578
Statistical Management	460,600	0	54,000	20,800	493,800	477,466	16,334
Treasury	590,100	0	0	7,000	583,100	549,981	33,119
Customs and Revenue Service	556,200	0	0	0	556,200	473,758	82,442
General Post Office	406,400	0	25,000	25,900	405,500	341,286	64,214
Internal Audit Unit	109,900	0	4,900	3,200	111,600	84,386	27,214
Project Management and Procurement	199,600	0	27,000	25,000	201,600	162,578	39,022
TOTAL	**9,621,500**	**(330,000)**	**1,525,500**	**1,869,600**	**8,947,400**	**8,424,229**	**523,171**
Transfers and Subsidies							
Strategic Management and Administration	14,231,700	105,600	580,000	0	14,917,300	14,818,316	98,984
TOTAL	**14,231,700**	**105,600**	**580,000**	**0**	**14,917,300**	**14,818,316**	**98,984**

CONSOLIDATED FUND - April 2024 To March 2025
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
Strategic Management and Administration	660,000	7,600,000	0	38,600	8,221,400	8,018,924	202,476
Fiscal Policy & Economic Management	100,000	0	0	100,000	0	0	0
Statistical Management	25,000	0	0	12,900	12,100	11,703	397
Treasury	10,000	0	0	0	10,000	5,233	4,767
Customs and Revenue Service	737,500	0	887,600	0	1,625,100	1,608,759	16,341
General Post Office	5,000	0	0	0	5,000	4,983	17
Internal Audit Unit	3,200	0	0	1,700	1,500	400	1,100
Project Management and Procurement	2,500	0	0	0	2,500	251	2,250
TOTAL	**1,543,200**	**7,600,000**	**887,600**	**153,200**	**9,877,600**	**9,650,251**	**227,349**
Debt							
Fiscal Policy & Economic Management	1,360,400	0	0	271,400	1,089,000	1,070,277	18,723
TOTAL	**1,360,400**	**0**	**0**	**271,400**	**1,089,000**	**1,070,277**	**18,723**
TOTAL VOTE:20	**33,061,200**	**7,375,600**	**3,087,200**	**3,087,200**	**40,436,800**	**39,441,622**	**995,178**
GRAND SUMMARY							
Personal Emoluments	6,263,800	0	77,600	793,000	5,548,400	5,421,472	126,928
Pension,Gratuities and Other Benefits	40,600	0	16,500	0	57,100	57,077	23
Goods & Services	9,621,500	(330,000)	1,525,500	1,869,600	8,947,400	8,424,229	523,171
Transfers and Subsidies	14,231,700	105,600	580,000	0	14,917,300	14,818,316	98,984
Other Expenditure	1,543,200	7,600,000	887,600	153,200	9,877,600	9,650,251	227,349
Debt	1,360,400	0	0	271,400	1,089,000	1,070,277	18,723
TOTAL VOTE:20	**33,061,200**	**7,375,600**	**3,087,200**	**3,087,200**	**40,436,800**	**39,441,622**	**995,178**
30:Ministry Of Agriculture, Lands, Housing & The Environment							
300:Strategic Administration and Planning							
Personal Emoluments							
210:Personal Emoluments	534,800	0	2,000	0	536,800	535,947	853
216:Allowances	272,100	0	0	46,000	226,100	190,715	35,385
TOTAL	**806,900**	**0**	**2,000**	**46,000**	**762,900**	**726,663**	**36,237**
Goods & Services							
220:Local Travel	5,000	0	0	0	5,000	4,785	215
222:International Travel and Subsistence	35,000	0	0	0	35,000	34,164	836
224:Utilities	260,000	0	0	0	260,000	258,853	1,147
226:Communication Expenses	50,000	0	0	0	50,000	49,862	138
228:Supplies and Materials	10,000	0	0	0	10,000	9,994	6
229:Furniture & Equipment and Other Resources	58,000	0	2,200	0	60,200	60,151	49
232:Maintenance Services	60,000	0	0	0	60,000	52,582	7,418
236:Professional Fees	65,000	0	44,000	0	109,000	108,911	89
TOTAL	**543,000**	**0**	**46,200**	**0**	**589,200**	**579,303**	**9,897**
Transfers and Subsidies							
261:Subventions	225,400	0	0	0	225,400	225,400	0
TOTAL	**225,400**	**0**	**0**	**0**	**225,400**	**225,400**	**0**
Other Expenditure							
273:MATHLE Activities	50,000	0	0	2,200	47,800	47,800	0
275:Sundry Expenses	13,000	0	0	0	13,000	12,956	44
281:Remedial Works	15,000	0	0	0	15,000	14,995	6
TOTAL	**78,000**	**0**	**0**	**2,200**	**75,800**	**75,750**	**50**
TOTAL HEAD 300	**1,653,300**	**0**	**48,200**	**48,200**	**1,653,300**	**1,607,115**	**46,185**
301:Agricultural Services							
Personal Emoluments							
210:Personal Emoluments	1,069,900	0	58,000	0	1,127,900	1,124,403	3,497
216:Allowances	210,400	0	55,000	0	265,400	249,320	16,080
TOTAL	**1,280,300**	**0**	**113,000**	**0**	**1,393,300**	**1,373,724**	**19,576**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	23,400	0	0	0	23,400	23,289	111
TOTAL	**23,400**	**0**	**0**	**0**	**23,400**	**23,289**	**111**
Goods & Services							
228:Supplies and Materials	25,000	0	0	0	25,000	24,983	17
230:Uniforms and Protective Clothing	20,000	0	0	0	20,000	19,972	28
232:Maintenance Services	125,000	0	0	0	125,000	117,992	7,008
236:Professional Fees	140,000	0	0	0	140,000	123,628	16,372
TOTAL	**310,000**	**0**	**0**	**0**	**310,000**	**286,575**	**23,425**
Other Expenditure							
273:MATHLE Activities	354,600	0	0	0	354,600	348,415	6,185
275:Sundry Expenses	7,000	0	0	0	7,000	6,969	31
TOTAL	**361,600**	**0**	**0**	**0**	**361,600**	**355,384**	**6,216**
TOTAL HEAD 301	**1,975,300**	**0**	**113,000**	**0**	**2,088,300**	**2,038,971**	**49,329**
302:Land Administration							
Personal Emoluments							
210:Personal Emoluments	479,400	0	10,000	0	489,400	485,167	4,233
216:Allowances	40,200	0	0	0	40,200	34,509	5,691
TOTAL	**519,600**	**0**	**10,000**	**0**	**529,600**	**519,676**	**9,924**
Goods & Services							
228:Supplies and Materials	10,000	0	0	0	10,000	9,990	10
230:Uniforms and Protective Clothing	7,000	0	0	0	7,000	6,945	55
232:Maintenance Services	17,500	0	0	0	17,500	17,482	18
236:Professional Fees	2,000	0	0	0	2,000	1,976	25
244:Advertising	500	0	0	0	500	500	0
246:Printing and Binding	2,500	0	0	0	2,500	2,500	0
TOTAL	**39,500**	**0**	**0**	**0**	**39,500**	**39,393**	**107**
Other Expenditure							
275:Sundry Expenses	1,000	0	0	0	1,000	988	12
TOTAL	**1,000**	**0**	**0**	**0**	**1,000**	**988**	**12**
TOTAL HEAD 302	**560,100**	**0**	**10,000**	**0**	**570,100**	**560,057**	**10,043**
303:Physical Planning & Development Services							
Personal Emoluments							
210:Personal Emoluments	656,600	0	0	58,000	598,600	582,072	16,528
216:Allowances	94,400	0	0	0	94,400	84,101	10,299
TOTAL	**751,000**	**0**	**0**	**58,000**	**693,000**	**666,173**	**26,827**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	13,200	0	0	0	13,200	13,200	0
TOTAL	**13,200**	**0**	**0**	**0**	**13,200**	**13,200**	**0**
Goods & Services							
228:Supplies and Materials	10,100	0	0	0	10,100	10,097	3
232:Maintenance Services	7,500	0	0	0	7,500	7,199	301
236:Professional Fees	6,500	0	0	0	6,500	4,600	1,900
244:Advertising	1,800	0	0	0	1,800	1,800	0
TOTAL	**25,900**	**0**	**0**	**0**	**25,900**	**23,697**	**2,203**
273:MATHLE Activities	10,000	0	0	0	10,000	9,920	80
275:Sundry Expenses	1,900	0	0	0	1,900	1,900	1
TOTAL	**11,900**	**0**	**0**	**0**	**11,900**	**11,819**	**81**
TOTAL HEAD 303	**802,000**	**0**	**0**	**58,000**	**744,000**	**714,889**	**29,111**

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
304:Environmental Management							
Personal Emoluments							
210:Personal Emoluments	623,400	0	0	30,000	593,400	575,763	17,637
216:Allowances	117,900	0	0	0	117,900	98,184	19,716
TOTAL	**741,300**	**0**	**0**	**30,000**	**711,300**	**673,947**	**37,353**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	22,000	0	0	0	22,000	22,000	0
TOTAL	**22,000**	**0**	**0**	**0**	**22,000**	**22,000**	**0**
Goods & Services							
228:Supplies and Materials	8,500	0	0	0	8,500	8,275	225
230:Uniforms and Protective Clothing	5,500	0	0	0	5,500	5,486	14
232:Maintenance Services	20,500	0	0	0	20,500	19,843	657
236:Professional Fees	31,500	0	0	0	31,500	31,443	57
TOTAL	**66,000**	**0**	**0**	**0**	**66,000**	**65,047**	**953**
Other Expenditure							
273:MATHLE Activities	175,000	0	0	0	175,000	173,729	1,271
275:Sundry Expenses	7,000	0	0	0	7,000	6,916	84
TOTAL	**182,000**	**0**	**0**	**0**	**182,000**	**180,645**	**1,355**
TOTAL HEAD 304	**1,011,300**	**0**	**0**	**30,000**	**981,300**	**941,639**	**39,661**
305:Housing Policy & Support Services							
Personal Emoluments							
210:Personal Emoluments	416,100	0	0	35,000	381,100	362,037	19,063
216:Allowances	69,700	0	0	0	69,700	50,288	19,412
TOTAL	**485,800**	**0**	**0**	**35,000**	**450,800**	**412,324**	**38,476**
Goods & Services							
228:Supplies and Materials	8,000	0	0	0	8,000	8,000	0
232:Maintenance Services	100,000	0	0	0	100,000	99,855	145
236:Professional Fees	5,000	0	0	0	5,000	3,287	1,713
TOTAL	**113,000**	**0**	**0**	**0**	**113,000**	**111,142**	**1,858**
Other Expenditure							
273:MATHLE Activities	90,000	0	0	0	90,000	89,997	3
275:Sundry Expenses	2,000	0	0	0	2,000	1,999	2
TOTAL	**92,000**	**0**	**0**	**0**	**92,000**	**91,995**	**5**
TOTAL HEAD 305	**690,800**	**0**	**0**	**35,000**	**655,800**	**615,462**	**40,338**
FINAL SUMMARY FOR VOTE 30:Ministry Of Agriculture, Lands, Housing & The Environment							
Personal Emoluments							
Strategic Administration and Planning	806,900	0	2,000	46,000	762,900	726,663	36,237
Agricultural Services	1,280,300	0	113,000	0	1,393,300	1,373,724	19,576
Land Administration	519,600	0	10,000	0	529,600	519,676	9,924
Physical Planning & Development Services	751,000	0	0	58,000	693,000	666,173	26,827
Environmental Management	741,300	0	0	30,000	711,300	673,947	37,353
Housing Policy & Support Services	485,800	0	0	35,000	450,800	412,324	38,476
TOTAL	**4,584,900**	**0**	**125,000**	**169,000**	**4,540,900**	**4,372,507**	**168,393**
Pension,Gratuities and Other Benefits							
Agricultural Services	23,400	0	0	0	23,400	23,289	111
Physical Planning & Development Services	13,200	0	0	0	13,200	13,200	0
Environmental Management	22,000	0	0	0	22,000	22,000	0
TOTAL	**58,600**	**0**	**0**	**0**	**58,600**	**58,489**	**111**

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
Strategic Administration and Planning	543,000	0	46,200	0	589,200	579,303	9,897
Agricultural Services	310,000	0	0	0	310,000	286,575	23,425
Land Administration	39,500	0	0	0	39,500	39,393	107
Physical Planning & Development Services	25,900	0	0	0	25,900	23,697	2,203
Environmental Management	66,000	0	0	0	66,000	65,047	953
Housing Policy & Support Services	113,000	0	0	0	113,000	111,142	1,858
TOTAL	**1,097,400**	**0**	**46,200**	**0**	**1,143,600**	**1,105,156**	**38,444**
Transfers and Subsidies							
Strategic Administration and Planning	225,400	0	0	0	225,400	225,400	0
TOTAL	**225,400**	**0**	**0**	**0**	**225,400**	**225,400**	**0**
Other Expenditure							
Strategic Administration and Planning	78,000	0	0	2,200	75,800	75,750	50
Agricultural Services	361,600	0	0	0	361,600	355,384	6,216
Land Administration	1,000	0	0	0	1,000	988	12
Physical Planning & Development Services	11,900	0	0	0	11,900	11,819	81
Environmental Management	182,000	0	0	0	182,000	180,645	1,355
Housing Policy & Support Services	92,000	0	0	0	92,000	91,995	5
TOTAL	**726,500**	**0**	**0**	**2,200**	**724,300**	**716,582**	**7,718**
TOTAL VOTE:30	**6,692,800**	**0**	**171,200**	**171,200**	**6,692,800**	**6,478,133**	**214,667**
GRAND SUMMARY							
Personal Emoluments	4,584,900	0	125,000	169,000	4,540,900	4,372,507	168,393
Pension,Gratuities and Other Benefits	58,600	0	0	0	58,600	58,489	111
Goods & Services	1,097,400	0	46,200	0	1,143,600	1,105,156	38,444
Transfers and Subsidies	225,400	0	0	0	225,400	225,400	0
Other Expenditure	726,500	0	0	2,200	724,300	716,582	7,718
TOTAL VOTE:30	**6,692,800**	**0**	**171,200**	**171,200**	**6,692,800**	**6,478,133**	**214,667**
35:Ministry of Communications, Works and Labour							
350:Communications and Works Headquarters							
Personal Emoluments							
210:Personal Emoluments	955,800	0	0	50,000	905,800	902,629	3,171
216:Allowances	174,900	0	4,000	0	178,900	178,337	563
TOTAL	**1,130,700**	**0**	**4,000**	**50,000**	**1,084,700**	**1,080,966**	**3,734**
Goods & Services							
220:Local Travel	10,000	0	0	0	10,000	9,703	297
222:International Travel and Subsistence	60,000	0	0	14,000	46,000	45,926	74
224:Utilities	365,000	0	60,000	0	425,000	423,896	1,104
226:Communication Expenses	41,000	0	0	0	41,000	39,505	1,495
228:Supplies and Materials	40,000	0	7,000	0	47,000	46,921	79
229:Furniture & Equipment and Other Resources	71,000	0	39,000	0	110,000	109,815	185
232:Maintenance Services	4,500	0	0	2,000	2,500	2,499	1
236:Professional Fees	271,000	0	0	85,000	186,000	184,575	1,425
242:Training	2,500	0	0	0	2,500	2,160	340
246:Printing and Binding	8,500	0	0	900	7,600	7,599	1
TOTAL	**873,500**	**0**	**106,000**	**101,900**	**877,600**	**872,598**	**5,002**
Other Expenditure							
272:Claims against Government	30,000	0	0	30,000	0	0	0
275:Sundry Expenses	18,000	0	0	0	18,000	17,981	19
280:Programme, Production and Promotion	24,000	0	0	23,900	100	0	100
281:Remedial Works	15,000	0	0	0	15,000	15,000	0
TOTAL	**87,000**	**0**	**0**	**53,900**	**33,100**	**32,981**	**119**
TOTAL HEAD 350	**2,091,200**	**0**	**110,000**	**205,800**	**1,995,400**	**1,986,545**	**8,855**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
351:Infrastructure Services							
Personal Emoluments							
210:Personal Emoluments	2,161,100	0	0	228,000	1,933,100	1,931,750	1,350
216:Allowances	607,600	0	0	23,500	584,100	566,051	18,049
TOTAL	**2,768,700**	**0**	**0**	**251,500**	**2,517,200**	**2,497,801**	**19,399**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	30,800	0	500	0	31,300	31,253	47
TOTAL	**30,800**	**0**	**500**	**0**	**31,300**	**31,253**	**47**
Goods & Services							
230:Uniforms and Protective Clothing	25,000	0	49,000	0	74,000	74,000	0
232:Maintenance Services	3,482,700	1,000,000	0	0	4,482,700	4,481,096	1,604
238:Insurance	3,500	0	0	1,300	2,200	2,126	74
TOTAL	**3,511,200**	**1,000,000**	**49,000**	**1,300**	**4,558,900**	**4,557,221**	**1,679**
Other Expenditure							
280:Programme, Production and Promotion	5,000	0	0	0	5,000	4,338	662
TOTAL	**5,000**	**0**	**0**	**0**	**5,000**	**4,338**	**662**
TOTAL HEAD 351	**6,315,700**	**1,000,000**	**49,500**	**252,800**	**7,112,400**	**7,090,614**	**21,786**
352:Plant Hire and Mechanical Services							
Personal Emoluments							
210:Personal Emoluments	1,440,700	0	0	18,000	1,422,700	1,421,263	1,437
216:Allowances	74,800	0	15,000	0	89,800	87,261	2,539
TOTAL	**1,515,500**	**0**	**15,000**	**18,000**	**1,512,500**	**1,508,525**	**3,975**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	15,900	0	0	6,700	9,200	9,137	64
TOTAL	**15,900**	**0**	**0**	**6,700**	**9,200**	**9,137**	**64**
Goods & Services							
229:Furniture & Equipment and Other Resources	75,000	0	0	800	74,200	74,186	14
230:Uniforms and Protective Clothing	25,000	0	19,400	0	44,400	44,400	0
232:Maintenance Services	600,000	0	223,000	0	823,000	822,399	601
TOTAL	**700,000**	**0**	**242,400**	**800**	**941,600**	**940,986**	**614**
Other Expenditure							
282:Re-Saleable Stock	65,000	0	0	0	65,000	64,890	110
283:Sludge Wagon Operations	486,000	0	0	58,000	428,000	428,000	0
TOTAL	**551,000**	**0**	**0**	**58,000**	**493,000**	**492,890**	**110**
TOTAL HEAD 352	**2,782,400**	**0**	**257,400**	**83,500**	**2,956,300**	**2,951,537**	**4,763**
353:Airport Management & Operation							
Personal Emoluments							
210:Personal Emoluments	1,389,700	0	0	42,000	1,347,700	1,336,013	11,687
216:Allowances	14,000	0	5,500	0	19,500	17,788	1,712
TOTAL	**1,403,700**	**0**	**5,500**	**42,000**	**1,367,200**	**1,353,801**	**13,399**
Goods & Services							
224:Utilities	240,000	0	11,000	0	251,000	251,000	0
226:Communication Expenses	13,500	0	0	0	13,500	13,349	151
228:Supplies and Materials	13,500	0	0	0	13,500	13,494	6
230:Uniforms and Protective Clothing	20,000	0	0	0	20,000	19,999	1
232:Maintenance Services	200,000	0	40,000	0	240,000	240,000	0
238:Insurance	80,000	0	12,700	0	92,700	92,600	100
246:Printing and Binding	2,500	0	0	500	2,000	2,000	0
TOTAL	**569,500**	**0**	**63,700**	**500**	**632,700**	**632,441**	**259**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Transfers and Subsidies							
260:Grants and Contributions	699,800	0	141,500	0	841,300	841,300	0
TOTAL	**699,800**	**0**	**141,500**	**0**	**841,300**	**841,300**	**0**
Other Expenditure							
275:Sundry Expenses	2,200	0	0	0	2,200	2,200	0
TOTAL	**2,200**	**0**	**0**	**0**	**2,200**	**2,200**	**0**
TOTAL HEAD 353	**2,675,200**	**0**	**210,700**	**42,500**	**2,843,400**	**2,829,742**	**13,658**
355:Industrial Relations & Employment Services							
Personal Emoluments							
210:Personal Emoluments	228,500	0	0	28,000	200,500	200,135	365
216:Allowances	29,600	0	0	0	29,600	24,696	4,904
TOTAL	**258,100**	**0**	**0**	**28,000**	**230,100**	**224,831**	**5,269**
Goods & Services							
228:Supplies and Materials	7,500	0	0	0	7,500	7,449	51
230:Uniforms and Protective Clothing	2,500	0	0	0	2,500	2,500	0
236:Professional Fees	11,000	0	0	0	11,000	11,000	0
TOTAL	**21,000**	**0**	**0**	**0**	**21,000**	**20,949**	**51**
Other Expenditure							
275:Sundry Expenses	2,000	0	0	0	2,000	1,999	1
280:Programme, Production and Promotion	15,000	0	0	15,000	0	0	0
TOTAL	**17,000**	**0**	**0**	**15,000**	**2,000**	**1,999**	**1**
TOTAL HEAD 355	**296,100**	**0**	**0**	**43,000**	**253,100**	**247,778**	**5,322**
FINAL SUMMARY FOR VOTE 35:Ministry of Communications, Works and Labour							
Personal Emoluments							
Communications and Works Headquarters	1,130,700	0	4,000	50,000	1,084,700	1,080,966	3,734
Infrastructure Services	2,768,700	0	0	251,500	2,517,200	2,497,801	19,399
Plant Hire and Mechanical Services	1,515,500	0	15,000	18,000	1,512,500	1,508,525	3,975
Airport Management & Operation	1,403,700	0	5,500	42,000	1,367,200	1,353,801	13,399
Industrial Relations & Employment Services	258,100	0	0	28,000	230,100	224,831	5,269
TOTAL	**7,076,700**	**0**	**24,500**	**389,500**	**6,711,700**	**6,665,924**	**45,776**
Pension,Gratuities and Other Benefits							
Infrastructure Services	30,800	0	500	0	31,300	31,253	47
Plant Hire and Mechanical Services	15,900	0	0	6,700	9,200	9,137	64
TOTAL	**46,700**	**0**	**500**	**6,700**	**40,500**	**40,390**	**110**
Goods & Services							
Communications and Works Headquarters	873,500	0	106,000	101,900	877,600	872,598	5,002
Infrastructure Services	3,511,200	1,000,000	49,000	1,300	4,558,900	4,557,221	1,679
Plant Hire and Mechanical Services	700,000	0	242,400	800	941,600	940,986	614
Airport Management & Operation	569,500	0	63,700	500	632,700	632,441	259
Industrial Relations & Employment Services	21,000	0	0	0	21,000	20,949	51
TOTAL	**5,675,200**	**1,000,000**	**461,100**	**104,500**	**7,031,800**	**7,024,195**	**7,605**
Transfers and Subsidies							
Airport Management & Operation	699,800	0	141,500	0	841,300	841,300	0
TOTAL	**699,800**	**0**	**141,500**	**0**	**841,300**	**841,300**	**0**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
Communications and Works Headquarters	87,000	0	0	53,900	33,100	32,981	119
Infrastructure Services	5,000	0	0	0	5,000	4,338	662
Plant Hire and Mechanical Services	551,000	0	0	58,000	493,000	492,890	110
Airport Management & Operation	2,200	0	0	0	2,200	2,200	0
Industrial Relations & Employment Services	17,000	0	0	15,000	2,000	1,999	1
TOTAL	**662,200**	**0**	**0**	**126,900**	**535,300**	**534,409**	**891**
TOTAL VOTE:35	**14,160,600**	**1,000,000**	**627,600**	**627,600**	**15,160,600**	**15,106,217**	**54,383**
GRAND SUMMARY							
Personal Emoluments	7,076,700	0	24,500	389,500	6,711,700	6,665,924	45,776
Pension,Gratuities and Other Benefits	46,700	0	500	6,700	40,500	40,390	110
Goods & Services	5,675,200	1,000,000	461,100	104,500	7,031,800	7,024,195	7,605
Transfers and Subsidies	699,800	0	141,500	0	841,300	841,300	0
Other Expenditure	662,200	0	0	126,900	535,300	534,409	891
TOTAL VOTE:35	**14,160,600**	**1,000,000**	**627,600**	**627,600**	**15,160,600**	**15,106,217**	**54,383**
40:Ministry of Education, Youth Affairs and Sports							
400:Strategic Management, Administration and Support Services							
Personal Emoluments							
210:Personal Emoluments	760,700	0	21,500	0	782,200	782,184	16
216:Allowances	197,700	0	14,400	0	212,100	212,063	37
TOTAL	**958,400**	**0**	**35,900**	**0**	**994,300**	**994,247**	**53**
Goods & Services							
220:Local Travel	10,000	0	0	3,500	6,500	5,880	620
222:International Travel and Subsistence	20,000	0	4,000	0	24,000	23,447	553
224:Utilities	30,000	0	12,000	0	42,000	40,843	1,157
226:Communication Expenses	17,000	0	0	3,600	13,400	12,069	1,331
228:Supplies and Materials	30,000	0	5,000	0	35,000	34,978	22
229:Furniture & Equipment and Other Resources	80,000	0	49,700	0	129,700	129,659	41
230:Uniforms and Protective Clothing	7,000	0	0	0	7,000	6,975	25
232:Maintenance Services	175,000	0	0	0	175,000	174,917	83
234:Rental of Assets	10,000	0	0	0	10,000	9,780	220
236:Professional Fees	875,800	0	48,000	0	923,800	923,739	61
240:Hosting and Entertainment	5,000	0	0	5,000	0	0	0
246:Printing and Binding	1,500	0	0	0	1,500	1,485	15
TOTAL	**1,261,300**	**0**	**118,700**	**12,100**	**1,367,900**	**1,363,770**	**4,130**
Transfers and Subsidies							
260:Grants and Contributions	7,000	0	0	0	7,000	7,000	0
TOTAL	**7,000**	**0**	**0**	**0**	**7,000**	**7,000**	**0**
Social Services							
266:Health Care Promotion	355,000	0	62,700	0	417,700	417,588	112
TOTAL	**355,000**	**0**	**62,700**	**0**	**417,700**	**417,588**	**112**
Other Expenditure							
275:Sundry Expenses	58,000	0	0	0	58,000	57,949	51
280:Programme, Production and Promotion	10,000	0	0	0	10,000	9,899	102
281:Remedial Works	10,000	0	0	0	10,000	9,693	307
TOTAL	**78,000**	**0**	**0**	**0**	**78,000**	**77,540**	**460**
TOTAL HEAD 400	**2,659,700**	**0**	**217,300**	**12,100**	**2,864,900**	**2,860,146**	**4,754**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
401:Primary Education							
Personal Emoluments							
210:Personal Emoluments	1,709,700	0	0	178,200	1,531,500	1,522,530	8,970
212:Wages	25,900	0	0	0	25,900	25,351	549
216:Allowances	25,800	0	0	3,500	22,300	20,688	1,612
TOTAL	**1,761,400**	**0**	**0**	**181,700**	**1,579,700**	**1,568,569**	**11,131**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	86,000	0	0	0	86,000	85,298	702
TOTAL	**86,000**	**0**	**0**	**0**	**86,000**	**85,298**	**702**
Goods & Services							
224:Utilities	60,000	0	0	0	60,000	59,996	4
226:Communication Expenses	5,500	0	0	0	5,500	5,065	435
228:Supplies and Materials	60,000	0	0	0	60,000	59,905	95
229:Furniture & Equipment and Other Resources	30,000	0	0	0	30,000	29,969	31
232:Maintenance Services	40,000	0	15,000	0	55,000	54,982	18
TOTAL	**195,500**	**0**	**15,000**	**0**	**210,500**	**209,917**	**583**
Transfers and Subsidies							
260:Grants and Contributions	220,000	0	0	0	220,000	220,000	0
TOTAL	**220,000**	**0**	**0**	**0**	**220,000**	**220,000**	**0**
Other Expenditure							
275:Sundry Expenses	5,000	0	0	0	5,000	4,914	86
280:Programme, Production and Promotion	10,000	0	0	0	10,000	9,790	210
TOTAL	**15,000**	**0**	**0**	**0**	**15,000**	**14,704**	**296**
TOTAL HEAD 401	**2,277,900**	**0**	**15,000**	**181,700**	**2,111,200**	**2,098,489**	**12,711**
402:Secondary Education							
Personal Emoluments							
210:Personal Emoluments	2,814,200	0	0	218,000	2,596,200	2,586,152	10,048
216:Allowances	35,300	0	0	33,000	2,300	1,802	498
TOTAL	**2,849,500**	**0**	**0**	**251,000**	**2,598,500**	**2,587,955**	**10,545**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	103,000	0	27,200	0	130,200	130,160	40
TOTAL	**103,000**	**0**	**27,200**	**0**	**130,200**	**130,160**	**40**
Goods & Services							
224:Utilities	50,000	0	0	0	50,000	49,969	31
226:Communication Expenses	15,000	0	0	200	14,800	14,713	87
228:Supplies and Materials	75,000	0	0	0	75,000	74,681	319
229:Furniture & Equipment and Other Resources	70,000	0	0	0	70,000	69,921	79
232:Maintenance Services	80,000	0	66,100	0	146,100	145,753	347
234:Rental of Assets	88,000	0	0	2,500	85,500	85,361	139
236:Professional Fees	50,000	0	140,000	0	190,000	189,947	53
TOTAL	**428,000**	**0**	**206,100**	**2,700**	**631,400**	**630,345**	**1,055**
Transfers and Subsidies							
260:Grants and Contributions	45,000	0	0	0	45,000	44,999	1
TOTAL	**45,000**	**0**	**0**	**0**	**45,000**	**44,999**	**1**
Other Expenditure							
275:Sundry Expenses	10,000	0	0	0	10,000	9,995	5
280:Programme, Production and Promotion	24,000	0	0	0	24,000	23,957	43
TOTAL	**34,000**	**0**	**0**	**0**	**34,000**	**33,952**	**48**
TOTAL HEAD 402	**3,459,500**	**0**	**233,300**	**253,700**	**3,439,100**	**3,427,410**	**11,690**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
403:Library and Information Services							
Personal Emoluments							
210:Personal Emoluments	181,000	0	25,000	0	206,000	204,687	1,313
216:Allowances	9,600	0	500	0	10,100	10,080	20
TOTAL	**190,600**	**0**	**25,500**	**0**	**216,100**	**214,766**	**1,334**
Goods & Services							
220:Local Travel	600	0	0	0	600	278	322
224:Utilities	96,000	0	0	46,600	49,400	49,400	0
226:Communication Expenses	8,000	0	1,500	0	9,500	9,500	0
228:Supplies and Materials	8,000	0	3,000	0	11,000	10,999	1
229:Furniture & Equipment and Other Resources	25,000	0	19,900	0	44,900	44,899	1
232:Maintenance Services	5,000	0	6,500	0	11,500	11,497	3
234:Rental of Assets	230,400	0	0	0	230,400	230,400	0
236:Professional Fees	5,000	0	8,900	0	13,900	13,899	1
246:Printing and Binding	3,000	0	0	3,000	0	0	0
TOTAL	**381,000**	**0**	**39,800**	**49,600**	**371,200**	**370,872**	**328**
Other Expenditure							
275:Sundry Expenses	5,000	0	2,700	0	7,700	7,695	6
280:Programme, Production and Promotion	32,000	0	0	0	32,000	32,000	0
TOTAL	**37,000**	**0**	**2,700**	**0**	**39,700**	**39,694**	**6**
TOTAL HEAD 403	**608,600**	**0**	**68,000**	**49,600**	**627,000**	**625,333**	**1,667**
404:Early Childhood Education							
Personal Emoluments							
210:Personal Emoluments	932,400	0	31,400	0	963,800	963,748	52
216:Allowances	12,600	0	3,600	0	16,200	15,307	893
TOTAL	**945,000**	**0**	**35,000**	**0**	**980,000**	**979,055**	**945**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	0	100	12,000	0	12,100	11,405	695
TOTAL	**0**	**100**	**12,000**	**0**	**12,100**	**11,405**	**695**
Goods & Services							
224:Utilities	20,000	0	0	0	20,000	19,050	950
226:Communication Expenses	7,500	0	0	0	7,500	7,112	388
228:Supplies and Materials	20,000	0	0	0	20,000	19,994	6
229:Furniture & Equipment and Other Resources	20,000	0	0	0	20,000	19,925	75
232:Maintenance Services	30,000	0	0	0	30,000	29,972	28
TOTAL	**97,500**	**0**	**0**	**0**	**97,500**	**96,053**	**1,447**
Social Services							
266:Health Care Promotion	25,000	0	0	0	25,000	24,875	125
TOTAL	**25,000**	**0**	**0**	**0**	**25,000**	**24,875**	**125**
Other Expenditure							
275:Sundry Expenses	4,500	0	0	0	4,500	4,415	85
TOTAL	**4,500**	**0**	**0**	**0**	**4,500**	**4,415**	**85**
TOTAL HEAD 404	**1,072,000**	**100**	**47,000**	**0**	**1,119,100**	**1,115,802**	**3,298**
406:Youth Affairs and Sports							
Personal Emoluments							
210:Personal Emoluments	571,900	0	0	15,200	556,700	556,619	81
216:Allowances	107,600	0	0	20,000	87,600	87,345	255
TOTAL	**679,500**	**0**	**0**	**35,200**	**644,300**	**643,963**	**337**

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
222:International Travel and Subsistence	5,000	0	0	2,500	2,500	1,902	598
224:Utilities	40,000	0	6,000	0	46,000	42,132	3,868
226:Communication Expenses	8,000	0	0	0	8,000	6,260	1,740
228:Supplies and Materials	15,000	0	0	0	15,000	14,937	63
229:Furniture & Equipment and Other Resources	15,000	0	7,000	0	22,000	21,999	1
230:Uniforms and Protective Clothing	3,000	0	0	0	3,000	2,957	43
232:Maintenance Services	130,000	0	0	55,000	75,000	74,995	5
234:Rental of Assets	100,800	0	0	0	100,800	100,800	0
236:Professional Fees	180,000	0	0	10,000	170,000	169,959	41
246:Printing and Binding	1,500	0	0	0	1,500	1,440	60
TOTAL	**498,300**	**0**	**13,000**	**67,500**	**443,800**	**437,382**	**6,418**
Transfers and Subsidies							
260:Grants and Contributions	202,000	0	3,000	0	205,000	204,914	86
TOTAL	**202,000**	**0**	**3,000**	**0**	**205,000**	**204,914**	**86**
Other Expenditure							
275:Sundry Expenses	3,000	0	0	0	3,000	2,954	46
280:Programme, Production and Promotion	500,000	0	3,200	0	503,200	503,120	80
TOTAL	**503,000**	**0**	**3,200**	**0**	**506,200**	**506,073**	**127**
TOTAL HEAD 406	**1,882,800**	**0**	**19,200**	**102,700**	**1,799,300**	**1,792,332**	**6,968**
FINAL SUMMARY FOR VOTE 40:Ministry of Education, Youth Affairs and Sports							
Personal Emoluments							
Strategic Management, Administration and Support Services	958,400	0	35,900	0	994,300	994,247	53
Primary Education	1,761,400	0	0	181,700	1,579,700	1,568,569	11,131
Secondary Education	2,849,500	0	0	251,000	2,598,500	2,587,955	10,545
Library and Information Services	190,600	0	25,500	0	216,100	214,766	1,334
Early Childhood Education	945,000	0	35,000	0	980,000	979,055	945
Youth Affairs and Sports	679,500	0	0	35,200	644,300	643,963	337
TOTAL	**7,384,400**	**0**	**96,400**	**467,900**	**7,012,900**	**6,988,555**	**24,345**
Pension,Gratuities and Other Benefits							
Primary Education	86,000	0	0	0	86,000	85,298	702
Secondary Education	103,000	0	27,200	0	130,200	130,160	40
Early Childhood Education	0	100	12,000	0	12,100	11,405	695
TOTAL	**189,000**	**100**	**39,200**	**0**	**228,300**	**226,863**	**1,437**
Goods & Services							
Strategic Management, Administration and Support Services	1,261,300	0	118,700	12,100	1,367,900	1,363,770	4,130
Primary Education	195,500	0	15,000	0	210,500	209,917	583
Secondary Education	428,000	0	206,100	2,700	631,400	630,345	1,055
Library and Information Services	381,000	0	39,800	49,600	371,200	370,872	328
Early Childhood Education	97,500	0	0	0	97,500	96,053	1,447
Youth Affairs and Sports	498,300	0	13,000	67,500	443,800	437,382	6,418
TOTAL	**2,861,600**	**0**	**392,600**	**131,900**	**3,122,300**	**3,108,339**	**13,961**
Transfers and Subsidies							
Strategic Management, Administration and Support Services	7,000	0	0	0	7,000	7,000	0
Primary Education	220,000	0	0	0	220,000	220,000	0
Secondary Education	45,000	0	0	0	45,000	44,999	1
Youth Affairs and Sports	202,000	0	3,000	0	205,000	204,914	86
TOTAL	**474,000**	**0**	**3,000**	**0**	**477,000**	**476,913**	**87**
Social Services							
Strategic Management, Administration and Support Services	355,000	0	62,700	0	417,700	417,588	112
Early Childhood Education	25,000	0	0	0	25,000	24,875	125
TOTAL	**380,000**	**0**	**62,700**	**0**	**442,700**	**442,462**	**238**

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Other Expenditure							
Strategic Management, Administration and Support Services	78,000	0	0	0	78,000	77,540	460
Primary Education	15,000	0	0	0	15,000	14,704	296
Secondary Education	34,000	0	0	0	34,000	33,952	48
Library and Information Services	37,000	0	2,700	0	39,700	39,694	6
Early Childhood Education	4,500	0	0	0	4,500	4,415	85
Youth Affairs and Sports	503,000	0	3,200	0	506,200	506,073	127
TOTAL	**671,500**	**0**	**5,900**	**0**	**677,400**	**676,379**	**1,021**
TOTAL VOTE:40	**11,960,500**	**100**	**599,800**	**599,800**	**11,960,600**	**11,919,512**	**41,088**
GRAND SUMMARY							
Personal Emoluments	7,384,400	0	96,400	467,900	7,012,900	6,988,555	24,345
Pension,Gratuities and Other Benefits	189,000	100	39,200	0	228,300	226,863	1,437
Goods & Services	2,861,600	0	392,600	131,900	3,122,300	3,108,339	13,961
Transfers and Subsidies	474,000	0	3,000	0	477,000	476,913	87
Social Services	380,000	0	62,700	0	442,700	442,462	238
Other Expenditure	671,500	0	5,900	0	677,400	676,379	1,021
TOTAL VOTE:40	**11,960,500**	**100**	**599,800**	**599,800**	**11,960,600**	**11,919,512**	**41,088**
45:Ministry of Health and Social Services							
450:Strategic Management & Administration							
Personal Emoluments							
210:Personal Emoluments	546,600	0	0	34,000	512,600	512,552	48
216:Allowances	219,600	0	0	1,000	218,600	211,549	7,051
TOTAL	**766,200**	**0**	**0**	**35,000**	**731,200**	**724,101**	**7,099**
Goods & Services							
220:Local Travel	2,700	0	0	0	2,700	2,692	8
222:International Travel and Subsistence	127,000	0	0	13,000	114,000	113,504	496
226:Communication Expenses	87,300	0	6,100	0	93,400	93,310	90
228:Supplies and Materials	15,000	0	0	0	15,000	14,957	43
229:Furniture & Equipment and Other Resources	40,000	0	0	0	40,000	37,676	2,324
232:Maintenance Services	202,300	0	0	0	202,300	202,295	5
234:Rental of Assets	72,000	0	0	4,500	67,500	66,124	1,376
236:Professional Fees	208,000	95,000	30,000	0	333,000	332,489	511
246:Printing and Binding	1,600	0	0	0	1,600	1,500	100
TOTAL	**755,900**	**95,000**	**36,100**	**17,500**	**869,500**	**864,547**	**4,953**
Other Expenditure							
275:Sundry Expenses	35,400	0	0	0	35,400	33,578	1,822
281:Remedial Works	5,000	0	0	5,000	0	0	0
TOTAL	**40,400**	**0**	**0**	**5,000**	**35,400**	**33,578**	**1,822**
TOTAL HEAD 450	**1,562,500**	**95,000**	**36,100**	**57,500**	**1,636,100**	**1,622,225**	**13,875**
451:Primary Health Care							
Personal Emoluments							
210:Personal Emoluments	1,427,300	0	69,000	0	1,496,300	1,496,212	88
212:Wages	11,300	0	0	0	11,300	10,667	633
216:Allowances	365,400	0	0	70,800	294,600	294,544	56
TOTAL	**1,804,000**	**0**	**69,000**	**70,800**	**1,802,200**	**1,801,423**	**777**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	6,600	0	15,400	0	22,000	21,944	56
TOTAL	**6,600**	**0**	**15,400**	**0**	**22,000**	**21,944**	**56**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
224:Utilities	50,000	0	0	0	50,000	50,000	0
228:Supplies and Materials	267,000	0	0	93,400	173,600	172,159	1,441
229:Furniture & Equipment and Other Resources	33,800	0	0	0	33,800	33,467	333
230:Uniforms and Protective Clothing	2,000	0	0	0	2,000	2,000	0
232:Maintenance Services	76,000	0	0	0	76,000	75,951	49
236:Professional Fees	221,100	73,200	0	0	294,300	275,654	18,646
TOTAL	**649,900**	**73,200**	**0**	**93,400**	**629,700**	**609,230**	**20,470**
Social Services							
266:Health Care Promotion	45,000	0	0	0	45,000	44,841	159
TOTAL	**45,000**	**0**	**0**	**0**	**45,000**	**44,841**	**159**
Other Expenditure							
275:Sundry Expenses	6,000	0	0	0	6,000	5,900	100
TOTAL	**6,000**	**0**	**0**	**0**	**6,000**	**5,900**	**100**
TOTAL HEAD 451	**2,511,500**	**73,200**	**84,400**	**164,200**	**2,504,900**	**2,483,338**	**21,562**
452:Secondary Health Care							
Personal Emoluments							
210:Personal Emoluments	5,168,600	0	0	110,300	5,058,300	5,020,703	37,597
216:Allowances	1,020,300	153,400	101,700	0	1,275,400	1,275,330	70
TOTAL	**6,188,900**	**153,400**	**101,700**	**110,300**	**6,333,700**	**6,296,034**	**37,666**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	66,800	0	12,000	0	78,800	78,707	93
TOTAL	**66,800**	**0**	**12,000**	**0**	**78,800**	**78,707**	**93**
Goods & Services							
220:Local Travel	13,000	0	4,000	0	17,000	16,999	1
224:Utilities	100,000	0	0	35,000	65,000	65,000	0
226:Communication Expenses	1,000	0	0	0	1,000	925	75
228:Supplies and Materials	2,754,200	0	0	0	2,754,200	2,754,055	145
229:Furniture & Equipment and Other Resources	436,000	0	0	0	436,000	435,965	35
230:Uniforms and Protective Clothing	30,000	0	0	0	30,000	29,996	4
232:Maintenance Services	653,800	135,000	0	0	788,800	788,800	0
236:Professional Fees	555,000	388,300	0	0	943,300	935,546	7,754
246:Printing and Binding	5,000	0	0	0	5,000	5,000	0
TOTAL	**4,548,000**	**523,300**	**4,000**	**35,000**	**5,040,300**	**5,032,286**	**8,014**
Other Expenditure							
275:Sundry Expenses	12,800	0	0	0	12,800	12,796	4
TOTAL	**12,800**	**0**	**0**	**0**	**12,800**	**12,796**	**4**
TOTAL HEAD 452	**10,816,500**	**676,700**	**117,700**	**145,300**	**11,465,600**	**11,419,822**	**45,778**
454:Social Services							
Personal Emoluments							
210:Personal Emoluments	1,012,900	0	0	96,900	916,000	915,417	583
216:Allowances	130,400	0	7,200	0	137,600	137,503	97
TOTAL	**1,143,300**	**0**	**7,200**	**96,900**	**1,053,600**	**1,052,920**	**680**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Goods & Services							
222:International Travel and Subsistence	5,000	0	0	0	5,000	4,917	83
224:Utilities	7,900	0	0	0	7,900	7,900	0
226:Communication Expenses	22,500	0	0	0	22,500	22,500	0
228:Supplies and Materials	17,000	0	0	0	17,000	16,998	2
229:Furniture & Equipment and Other Resources	40,000	0	0	0	40,000	39,923	77
232:Maintenance Services	80,000	0	0	0	80,000	79,987	13
234:Rental of Assets	30,000	0	0	0	30,000	30,000	0
236:Professional Fees	40,000	0	0	0	40,000	33,294	6,706
238:Insurance	8,900	0	0	0	8,900	8,813	88
246:Printing and Binding	3,000	0	0	0	3,000	3,000	0
TOTAL	**254,300**	**0**	**0**	**0**	**254,300**	**247,332**	**6,968**
Transfers and Subsidies							
260:Grants and Contributions	263,000	164,000	0	0	427,000	427,000	0
261:Subventions	603,600	0	0	0	603,600	603,600	0
TOTAL	**866,600**	**164,000**	**0**	**0**	**1,030,600**	**1,030,600**	**0**
Social Services							
265:Public Welfare Services	1,804,600	263,600	294,900	0	2,363,100	2,362,502	598
267:Social Benefits	2,833,600	0	0	56,500	2,777,100	2,775,798	1,302
TOTAL	**4,638,200**	**263,600**	**294,900**	**56,500**	**5,140,200**	**5,138,300**	**1,900**
Other Expenditure							
275:Sundry Expenses	3,500	0	0	0	3,500	3,427	73
280:Programme, Production and Promotion	17,400	0	0	0	17,400	14,340	3,060
TOTAL	**20,900**	**0**	**0**	**0**	**20,900**	**17,767**	**3,133**
TOTAL HEAD 454	**6,923,300**	**427,600**	**302,100**	**153,400**	**7,499,600**	**7,486,918**	**12,682**
455:Environmental Health							
Personal Emoluments							
210:Personal Emoluments	462,000	0	0	22,000	440,000	439,854	146
216:Allowances	37,700	0	16,500	0	54,200	49,464	4,736
TOTAL	**499,700**	**0**	**16,500**	**22,000**	**494,200**	**489,318**	**4,882**
Pension,Gratuities and Other Benefits							
218:Gratuities, Pensions and Related Benefits Schemes	14,400	0	0	14,400	0	0	0
TOTAL	**14,400**	**0**	**0**	**14,400**	**0**	**0**	**0**
Goods & Services							
224:Utilities	88,000	0	0	0	88,000	88,000	0
228:Supplies and Materials	20,000	0	0	0	20,000	19,636	364
229:Furniture & Equipment and Other Resources	15,000	0	0	0	15,000	14,971	29
230:Uniforms and Protective Clothing	9,000	0	0	0	9,000	8,991	9
232:Maintenance Services	50,000	0	0	0	50,000	49,964	36
236:Professional Fees	1,115,900	0	0	0	1,115,900	1,115,186	715
TOTAL	**1,297,900**	**0**	**0**	**0**	**1,297,900**	**1,296,747**	**1,153**
TOTAL HEAD 455	**1,812,000**	**0**	**16,500**	**36,400**	**1,792,100**	**1,786,065**	**6,035**

CONSOLIDATED FUND - April 2024 To March 2025

DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATE	REALLOCATION ADDITION	REALLOCATION DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
FINAL SUMMARY FOR VOTE 45:Ministry of Health and Social Services							
Personal Emoluments							
Strategic Management & Administration	766,200	0	0	35,000	731,200	724,101	7,099
Primary Health Care	1,804,000	0	69,000	70,800	1,802,200	1,801,423	777
Secondary Health Care	6,188,900	153,400	101,700	110,300	6,333,700	6,296,034	37,666
Social Services	1,143,300	0	7,200	96,900	1,053,600	1,052,920	680
Environmental Health	499,700	0	16,500	22,000	494,200	489,318	4,882
TOTAL	**10,402,100**	**153,400**	**194,400**	**335,000**	**10,414,900**	**10,363,796**	**51,104**
Pension,Gratuities and Other Benefits							
Primary Health Care	6,600	0	15,400	0	22,000	21,944	56
Secondary Health Care	66,800	0	12,000	0	78,800	78,707	93
Environmental Health	14,400	0	0	14,400	0	0	0
TOTAL	**87,800**	**0**	**27,400**	**14,400**	**100,800**	**100,650**	**150**
Goods & Services							
Strategic Management & Administration	755,900	95,000	36,100	17,500	869,500	864,547	4,953
Primary Health Care	649,900	73,200	0	93,400	629,700	609,230	20,470
Secondary Health Care	4,548,000	523,300	4,000	35,000	5,040,300	5,032,286	8,014
Social Services	254,300	0	0	0	254,300	247,332	6,968
Environmental Health	1,297,900	0	0	0	1,297,900	1,296,747	1,153
TOTAL	**7,506,000**	**691,500**	**40,100**	**145,900**	**8,091,700**	**8,050,142**	**41,558**
Transfers and Subsidies							
Social Services	866,600	164,000	0	0	1,030,600	1,030,600	0
TOTAL	**866,600**	**164,000**	**0**	**0**	**1,030,600**	**1,030,600**	**0**
Social Services							
Primary Health Care	45,000	0	0	0	45,000	44,841	159
Social Services	4,638,200	263,600	294,900	56,500	5,140,200	5,138,300	1,900
TOTAL	**4,683,200**	**263,600**	**294,900**	**56,500**	**5,185,200**	**5,183,141**	**2,059**
Other Expenditure							
Strategic Management & Administration	40,400	0	0	5,000	35,400	33,578	1,822
Primary Health Care	6,000	0	0	0	6,000	5,900	100
Secondary Health Care	12,800	0	0	0	12,800	12,796	4
Social Services	20,900	0	0	0	20,900	17,767	3,133
TOTAL	**80,100**	**0**	**0**	**5,000**	**75,100**	**70,041**	**5,059**
TOTAL VOTE:45	**23,625,800**	**1,272,500**	**556,800**	**556,800**	**24,898,300**	**24,798,370**	**99,930**
GRAND SUMMARY							
Personal Emoluments	10,402,100	153,400	194,400	335,000	10,414,900	10,363,796	51,104
Pension,Gratuities and Other Benefits	87,800	0	27,400	14,400	100,800	100,650	150
Goods & Services	7,506,000	691,500	40,100	145,900	8,091,700	8,050,142	41,558
Transfers and Subsidies	866,600	164,000	0	0	1,030,600	1,030,600	0
Social Services	4,683,200	263,600	294,900	56,500	5,185,200	5,183,141	2,059
Other Expenditure	80,100	0	0	5,000	75,100	70,041	5,059
TOTAL VOTE:45	**23,625,800**	**1,272,500**	**556,800**	**556,800**	**24,898,300**	**24,798,370**	**99,930**
FINAL SUMMARY							
Personal Emoluments	54,726,500	549,600	637,100	2,573,300	53,339,900	51,252,566	2,087,334
Pension,Gratuities and Other Benefits	15,420,900	936,700	433,600	21,100	16,770,100	16,713,034	57,066
Goods & Services	53,661,000	1,957,500	3,945,400	4,148,700	55,415,200	53,428,406	1,986,794
Transfers and Subsidies	21,341,900	269,600	1,332,500	134,800	22,809,200	22,695,074	114,126
Social Services	5,105,200	263,600	357,600	56,500	5,669,900	5,625,604	44,296
Other Expenditure	4,216,900	7,600,000	896,600	397,000	12,316,500	11,982,491	334,009
Debt	1,360,400	0	0	271,400	1,089,000	1,070,277	18,723
TOTAL	**155,832,800**	**11,577,000**	**7,602,800**	**7,602,800**	**167,409,800**	**162,767,451**	**4,642,349**

GOVERNMENT OF MONTSERRAT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2025

	Purchase Value/Cost	Depreciation	Book Value
05: Police			
Building	$ 11,069,082		$ 11,069,082
Heavy Equipment	$ 910,579	$ 888,025	$ 22,554
Office Equipment - A	$ 89,855	$ 8,154	$ 81,701
Motor Vessel	$ 10,653,888	$ 2,203,982	$ 8,449,906
Vehicle	$ 1,241,360	$ 678,098	$ 563,262
	$ 23,964,764	**$ 3,778,259**	**$ 20,186,505**
07: Attorney General Chambers			
Office Equipment - A	$ 93,760	$ 51,701	$ 42,059
	$ 93,760	**$ 51,701**	**$ 42,059**
09: Supreme Court Services			
Building			
Office Equipment - A	$ 33,988	$ 18,506	$ 15,482
Vehicle	$ 112,000	$ -	$ 112,000
	$ 145,988	**$ 18,506**	**$ 127,482**
10: Legislature			
Office Equipment - A	$ 30,454	$ 7,537	$ 22,917
	$ 30,454	**$ 7,537**	**$ 22,917**
11: Audit			
Office Equipment - A	$ 29,560	$ 19,266	$ 10,294
	$ 29,560	**$ 19,266**	**$ 10,294**
12: Office of the Deputy Governor			
Building	$ 24,941,648		$ 24,941,648
Heavy Equipment	$ 30,672	$ 30,365	$ 307
Land	$ 25,794,605	$ -	$ 25,794,605
Machinery & Tools - A	$ 206,897	$ 204,828	$ 2,069
Office Equipment - A	$ 148,857	$ 91,752	$ 45,087
Vehicle	$ 419,130	$ 168,885	$ 182,980
	$ 51,541,809	**$ 495,830**	**$ 50,966,695**
13: Director of Public Prosecution			
Office Equipment - A	$ 32,970	$ 25,296	$ 4,410
	$ 32,970	**$ 25,296**	**$ 4,410**
15: Office of the Premier			
Building	$ 8,270,513		$ 8,270,513
Land	$ 124,100	$ -	$ 124,100
Office Equipment - A	$ 86,081	$ 26,111	$ 32,279
Vehicle	$ 553,800	$ 309,827	$ 219,854
	$ 9,034,493	**$ 335,938**	**$ 8,646,745**

GOVERNMENT OF MONTSERRAT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2025

	Purchase Value/Cost	Depreciation	Book Value
20: Ministry of Finance & Economic Management			
Building			
Science & Engineering - A	$ 140,042	$ 67,010	$ 73,032
Machinery & Tools - A	$ 518,364	$ 42,765	$ 475,599
Heavy Equipment	$ 4,765	$ 865	$ 3,900
Vehicle	$ 1,090,448	$ 389,903	$ 700,545
Office & Equipment - A	$ 122,832	$ 62,276	$ 60,556
	$ 1,876,452	**$ 562,819**	**$ 1,313,633**
30: Ministry of Agriculture, Trade, Land, Housing & the Environment			
Building	$ 6,406,400	$ -	$ 6,406,400
Heavy Equipment	$ 408,649	$ 207,870	$ 200,779
Land	$ 893,201	$ -	$ 893,201
Machinery & Tools - A	$ 43,270	$ 23,085	$ 20,185
Office Equipment - A	$ 150,869	$ 55,521	$ 91,280
Science & Engineering - A	$ 381,122	$ 43,176	$ 323,807
Vehicle	$ 706,741	$ 340,521	$ 186,419
	$ 8,990,253	**$ 670,172**	**$ 8,122,071**
35: Ministry of Buildings, Utilities, Infrastructure and Energy			
Building	$ 17,604,653	$ -	$ 17,604,653
Heavy Equipment	$ 6,919,064	$ 5,086,496	$ 1,832,568
Land	$ 222,500		$ 222,500
Machinery & Tools - A	$ 1,404,526	$ 490,046	$ 914,480
Office Equipment - A	$ 392,823	$ 36,729	$ 356,094
Science & Engineering - A	$ 110,350	$ 45,728	$ 64,622
Vehicle	$ 1,021,204	$ 730,742	$ 290,462
	$ 27,675,119	**$ 6,389,741**	**$ 21,285,378**
40: Ministry of Education, Youth Affairs and Sports			
Building	$ 33,240,175		$ 33,240,175
Land	$ 27,900	$ -	$ 27,900
Office Equipment - A	$ 31,185	$ 3,602	$ 27,583
Vehicle	$ 169,566	$ 152,311	$ 17,255
	$ 33,468,826	**$ 155,913**	**$ 33,312,913**
45: Ministry of Health & Social Services			
Building	$ 10,145,286		$ 10,145,286
Land	$ 25,000		$ 25,000
Machinery & Tools - A	$ 951,071	$ 545,143	$ 405,928
Science & Engineering - A	$ 6,833,000	$ 3,327,890	$ 3,505,110
Vehicle	$ 620,935	$ 273,671	$ 347,264
	$ 18,575,292	**$ 4,146,703**	**$ 14,428,588**
Total Fixed Assets	**$ 175,459,740**	**$ 16,657,683**	**$ 158,469,690**

GOVERNMENT OF MONTSERRAT

STATEMENT OF PUBLIC DEBT - LOANS BORROWED FOR FIXED PERIODS

OUTSTANDING AS AT MARCH 31, 2025

LOAN REFERENCE	CURRENCY	ECD AMT DISBURSED TO DATE	PRINCIPAL PAID DURING THE YEAR	INT. PAID DURING THE YEAR	CHARGES	ARREARS	TOTAL REPAID	PRINCIPAL OUTSTANDING
EXTERNAL DEBT								
PORT AUTHORITY LOAN- CDB #01/SFR-OR-MOT2	USD	6,097,757	155,591	27,635			4,813,306	1,284,451
1ST CONSOLIDATED LINE OF CREDIT - BOM- 14\SFR-MOT1	USD	3,242,818	117,751	6,182			3,007,315	235,503
SECOND POWER PROJECT 018SFRMOT1	USD	5,882,990	294,262	125,981			1,027,668	4,855,322
TOTAL EXTERNAL DEBT		**15,223,565**	**567,604**	**159,798**	**0**	**0**	**8,848,289**	**6,375,276**

Exchange rate: $2.70

****Charges include overdue and other charges***

	Loan Amount issued 1/4/2016	Opening Balance	PRINCIPAL PAI	INT. PAID		TOTAL REPAID	PRINCIPAL OUTSTANDING
MSSF- Davy Hill Houses	1,577,711	315,542	157,771	8,973	-	1,419,940	157,771
MUL (Generating Set)	1,665,571	333,114	166,557	9,473	-	1,499,014	166,557
TOTAL LOCAL DEBT	**3,243,282**	**648,656**	**324,328**	**18,446**	**-**	**2,918,954**	**324,328**

GOVERNMENT OF MONTSERRAT

STATEMENT OF UNDRAWN EXTERNAL ASSISTANCE

AS AT MARCH 31, 2025

Balance of Undrawn External Assistance by Department

Department	Donor Agency	Amount ($)	TERMS AND CONDITIONS OF GRANT
MoFEM	FCDO	125,656,740	Funds are earmarked for the CIPREG Programme and will be paid on a reimbursable basis
MoFEM	FCDO	10,797,315	Funds will be paid three months in advance based on projections
Total		**136,454,056**	

CONSOLIDATED FUND

ADVANCES PERSONAL

BALANCE AS AT MARCH 31, 2025

ADVANCE TYPE	AMOUNT
MOTOR VEHICLES	125,548
MEDICAL	71,080
OTHER	34,397
TOTAL	**231,026**

CONSOLIDATED FUND

Advances - Motor Vehicle Purchase/Maintenance

BALANCE AS AT MARCH 31, 2025

ACCOUNT NAME	AMOUNT
BUFFONGE, Crenston C	15,977
FARRELL, SASHA T T	13,821
FENTON, Sherandy T	8,972
LAYNE, Donique C.	16,333
PATTERSON, Rawlson	17,889
SULLIVAN, Oris	10,500
THOMAS-GERALD, Camille U C	6,300
WADE, Astrid	9,750
WILLIAMS, Kerisia	26,006
TOTAL	**125,548**

CONSOLIDATED FUND

Advances - Medical

BALANCE AS AT MARCH 31, 2025

ACCOUNT NAME	AMOUNT
BAILEY, Lisa M	363
BASS, Barbara L	667
CODRINGTON-GREER, Daren	4,000
FENTON, Sharmaine	1,666
FERGUS, Julius	3,004
GILBERT, Norickson A	1,500
GRANT, Delvin	3,500
GREENAWAY, Meredith	3,333
GREY, Sharmen	833
HOYTE, Lorraine	4,125
JEFFERS, Lovena	4,500
JEFFREY, Josephine	500
JONES, Venice	3,833
LEONARD, Jasmine	2,600
LYNCH, Enrique	1,167
MEADE, Jose	1,333
RILEY, Jermaine	3,000
SAMUEL, Samisha	1,167
SEMPER, Derona	5,131
SUTTON, Kolita	1,125
TAYLOR RICHMOND, Trecia	6,000
WADE, Astrid	7,167
WEEKES,Denelta	5,900
WHITE, Zawandi, K	4,667
TOTAL	**71,080**

CONSOLIDATED FUND

Advances - Other

BALANCE AS AT MARCH 31, 2025

ACCOUNT NAME	AMOUNT
FARRELL-DAWAY, PATRICIA	20,417
WEEKES, Janelle	500
WEEKES,Denelta	1,397
WILLIAMS, Dexter	2,916
WILLIAMS, Kerisia	8,667
WILLIAMS-KIRNON, Cheverlyn U	500
TOTAL	**34,397**

CONSOLIDATED FUND

Unretired Travel Imprests

BALANCE AS AT MARCH 31, 2025

ACCOUNT NAME	AMOUNT
BUFFONGE, Crenston C	2,108
HACKETT, Jaaziah	27,973
MEADE, Daren	3,122
SKERRITT, Arlen	3,122
THOMPSON, Charles	2,191
TOTAL	**38,516**

CONSOLIDATED FUND

MISCELLANEOUS DEPOSITS

BALANCE AS AT MARCH 31, 2025

ACCOUNT NAME	AMOUNT
Agricultural Miscellaneous Deposit	3,501
Agricultural Miscellaneous Deposit	177
Aids Task Force Fund	22,799
Auction Sales	130,715
Customs & Revenue Services	393,974
Educ. External Examination Fee	11,225
Education Text Book Deposits	136,721
G.O.M. Tablet Initiative Program	58,706
High Court Deposits & Other Rects	62,839
Immigration Deposits	6,558
Immigration Deposits	626,013
Inudstrial Estate	2,500
Land Registry Clearing	9,658
Magistrate'S Court	52,749
Mediation Programme	925
Misc. Receipts & Payments	100
Misc. Receipts & Payments	21,669
Misc. Receipts & Payments	365
Misc. Receipts & Payments	21,939
Misc. Receipts & Payments	139,109
NPF/Social Security Fund	842
Police Sports & Welfare	35,416
Prison Reward Fund	50
Prison Subsidiary Fund	71,671
Surplus Cash	2,345
TOTAL	**1,812,567**

GOVERNMENT OF MONTSERRAT

STATEMENT OF OTHER OUTSTANDING LIABILITIES

AS AT MARCH 31, 2024

Balance Due for Goods and Services by Department

DEPARTMENT	AMOUNT
ATTORNEY GENERAL CHAMBERS	19,837
CABINET SECRETARIAT	3,345
CLERK OF THE ASSEMBLY	4,764
CUSTOMS	49,218
GOVERNORS OFFICE	921
HEALTH AND SOCIAL SERVICES	12,933
HRMU	12,950
MAGISTRATE COURT	4,879
MATLHE	1,231
MCW	2,006
MINISTRY OF FINANCE	845,032
OFFICE OF THE DEPUTY GOVERNOR	13,235
OFFICE OF THE PREMIER	48,623
POLICE AND FIRE	16,321
REGISTRAR/SUPREME COURT	1,674
TOTAL	**1,036,970**
GSB Unsettled Deposits	**1,071,278**
TOTAL OUTSTANDING LIABILITIES	**2,108,248**

CONSOLIDATED FUND

STATEMENT OF CONTINGENT LIABILITIES

BALANCE AS AT MARCH 31, 2025

Litigations by Department	REFERENCE	COMMENTS
Attorney General	Acquisition of Land - Little Bay Port Project	Compulsory acquisition costs cannot be quantified
Attorney General	Arbitration Matter - Galloway' vs AG	Estimated amount is not determinable but potentially significant
Total		

CONSOLIDATED FUND

STATEMENT OF SPECIAL FUNDS

BALANCE AS AT MARCH 31,2025

	BALANCE AS AT START OF YEAR DR/CR	YEAR-TO-DATE NET TRANSACTIONS	BALANCE AS AT THE END OF YEAR DR/(CR)
POLICE REWARD FUND	$ 14,959	$ -	14,959
TOTAL	**$ 14,959**	**-**	**14,959**

CONSOLIDATED FUND

OTHER GOVERNMENTS AND ADMINISTRATIONS

BALANCE AS AT MARCH 31,2025

	BALANCE AS AT START OF YEAR DR/CR	YEAR-TO-DATE NET TRANSACTIONS	BALANCE AS AT THE END OF YEAR DR/(CR)
ANTIGUA	114,723	2,355	117,078
ST. KITTS-NEVIS	48,080	385	48,465
BRITISH VIRGIN ISLANDS	(829)	102	(727)
TOTAL	**161,974**	**2,842**	**164,816**

GOVERNMENT OF MONTSERRAT
DEVELOPMENT FUND
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025
(with figures at March 31, 2024)

ASSETS	***Notes***		**2025**		**2024**
BRITISH DEVELOPMENT AID CLAIMS OUTSTDG	1		-		2,485,520
DONOR AGENCIES EXPENDITURE OUTSTANDING	2		3,505,564		1,338,194
Consolidated Fund Receivable			25,743,088		23,901,364
TOTAL ASSETS			**29,248,651**		**27,725,078**
LIABILITIES					
DEPOSITS WITHIN THE DEVELOPMENT FUND	3		31,762,567		35,812,648
LOCAL FUNDS	4		263,096		10,094
BRITISH DEVT CLAIM DEPOSITS	1		5,320,652		-
Consolidated Capital Fund		(9,939,387)		(14,485,623)	
ADD REVENUE OVER EXPENDITURE		1,841,723		6,387,959	
			(8,097,664)		(8,097,664)
TOTAL LIABILITIES			**29,248,651**		**27,725,078**

NOTES TO THE BALANCE SHEET

(1) SUM OF THE BALANCES FOR BRITISH DEVELOPMENT AID (PAGE 64).
(2) SUM OF ALL DEBIT BALANCES EXCEPT BRITISH DEVELOPMENT AID (PAGE 64).
(3) SUM OF THE CREDIT BALANCES EXCEPT BRITISH DEVELOPMENT AID & LOCAL PROJECTS (PAGE 64).
(4) SEE DETAILS (PAGE 61).

DEVELOPMENT FUND

STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS

BALANCE AS AT MARCH 31, 2025

	OPENING BALANCE	2024/2025 EXPENDITURE	2024/2025 REVENUE	ADJUSTMENTS 2024/2025	TOTAL BALANCES
02 BRITISH DEVELOPMENT AID/FCDO					
3509073A Access Transport Coordinator Montserrat	(20,771)				(20,771)
BDD Consolidated Account	(144,314)				(144,314)
3000031A Cemetery Establishment	(177)				(177)
2112033A Census 2012	(279)				(279)
1212004A Disaster Preparedness Repairs	(88,926)	38,612			(50,315)
2008032A Education Infrastructure	(61,913)				(61,913)
3508071A Geothermal Exploration	(358,432)				(358,432)
2014037A Hospital & Health Care/Redevelopment	(25,430)				(25,430)
2014071A MUL GENSET	(158,386)				(158,386)
1210001A PSR II	(99,986)				(99,986)
2018108A PSR3	(88,820)				(88,820)
3508072A Restructuring of PWD Workshop	(1,191,669)				(1,191,669)
3016096A Social Housing	(30)				(30)
3510076A Support to Public Works Strategic Dev	(155)				(155)
1220126A GRID	(22,813)				(22,813)
1520127A Fibre Optics Cable	(371)				(371)
3520128A Ao1 Road Rehabilitation Phase 2	-	534,649	301,472		233,177
3520129A Airport Resurfacing & Improvement	100				100
4020133A Education Infrastructure Phase 2	48,922	290,875	252,734		87,063
4520130A Hospital Redevelopment Project	2,022,307	4,542,092	5,602,317		962,082
2022149A PMO Capability Development	69,180	764,406	643,259		190,327
3521139A Airport Upgrade Project - CIPREG	(12,935)	286,761	273,326		500
3522156A Geothermal Well Head Maintenance	20	73,414	20		73,414
3522157A Priority Sewage	0	162,400	162,400		0
2023167A Critical and Life Safety Equipment	2,517,112	8,917,260	16,477,685		(5,043,313)
2024177A Critical and Sustainable Development	(27,675)				(27,675)
3024172A Social Housing Corrective Maintenance	130,961	648,535	531,629		247,868
3024178A Phase 1 Infrastructure and New Build		219,193	39,527		179,667
TOTAL	**2,485,520**	**16,478,197**	**24,284,369**	**-**	**(5,320,652)**
07 CDB LOANS					
4012009A Teacher Enhancement Project	(353)				(353)
3519078A Port Development	1,094,484	1,847,256			2,941,740
1724176A Digital and Social Media Marketing		27,000	26,819		181
TOTAL	**1,094,131**	**1,874,256**	**26,819**	**-**	**2,941,568**
10 LOCAL					
2024174A Community Recreational Improvement	-		253,002		(253,002)
3517107A National Information Communication	(162)				(162)
3022145A Environmental Awareness MNI	(28)				(28)
1514032A Media Exchange Development	(9,904)				(9,904)
TOTAL	**(10,094)**	**-**	**253,002**	**-**	**(263,096)**
11 ECCB					
4521140A COVID19 - Medical Supplies	(817)				(817)
TOTAL	**(817)**	**-**	**-**	**-**	**(817)**
12 UNDP					
1516102A Environmental Remediation & Protection	(12,132)				(12,132)
3021141A UNDP COVID-19 Response Programme	(36)				(36)
1523164A Tourism Week of Activities	(7,018)				(7,018)
TOTAL	**(19,186)**	**-**	**-**	**-**	**(19,186)**

DEVELOPMENT FUND

STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS

BALANCE AS AT MARCH 31, 2025

	OPENING BALANCE	2024/2025 EXPENDITURE	2024/2025 REVENUE	ADJUSTMENTS 2024/2025	TOTAL BALANCES
14 FCO					
4521144A COVID-19 Testing Facility	(157,600)				(157,600)
TOTAL	**(157,600)**	-	-	-	**(157,600)**
17 UNICEF					
Social Mobilization campaign	(4,465)				(4,465)
Parents of disabled children	(6,860)				(6,860)
Early Childhood Development	(3,929)				(3,929)
4020132A Education and Youth Activities	(37,836)				(37,836)
4521143A Early Childhood Development - COVID	(102)				(102)
TOTAL	**(53,192)**	-	-	-	**(53,192)**
21 PAHO					
4517109A Health Development Program	(29,586)				(29,586)
4523162A COVID-19 Vaccine Relief Fund	18,636				18,636
TOTAL	**(10,950)**	-	-	-	**(10,950)**
25 EU					
1514067A Fibre Optic Phase 2	(513,923)				(513,923)
1519123A Protect and Enhance the Natural Environment	(277,226)	31,948		120,000	(125,278)
1519124A Expand and Diversify the Tourism Product	(264,658)	37,287		(40,000)	(267,371)
1519125A Develop Visitors Attraction and Amenities	(359,709)	227,683		(80,000)	(212,025)
1714056A BNTF7	(292,500)				(292,500)
2006074A ICT	(53)				(53)
2007078A Project Management	(3,585,166)	166,452			(3,418,715)
2014070A Misc 14	(105,554)	56,400		(250,000)	(299,154)
2014074A Davy Hill	(119,329)				(119,329)
2015075A Promotion & Development	(54,125)				(54,125)
2015077A Economic Infrastructure	(42,143)				(42,143)
2015078A Port Development	(500,000)				(500,000)
2019124A Improving the Tourism Product	(38)				(38)
2020131A Enhance Country Pov. Assessment	(206,000)				(206,000)
2022148A Economic Recovery and Investment Fu	(4,680,896)	178,947	642,781	5,000,000	(144,731)
2023161A Volcano Interpretive Centre	(3,363,773)	50,157			(3,313,616)
3014062A Abbatoir (MAHLE) Equipping Abbatoir	(288)				(288)
3015063A Housing Programme	(375)				(375)
3016101A Agriculture Infrastructure Development	(106)				(106)
3022158A Housing Assistance Programmes	(231,716)	144,786			(86,930)
3022159A Agriculture Development Programme	(41,495)	26,538			(14,957)
3024175A Duck Pond Road Paving	(58,317)	7,382			(50,935)
3515079A Energy	(29,015)				(29,015)
3518113A Airport Facilities Improvement	(5,115)				(5,115)
3519078A Port Development	(18,394,544)	3,321,494			(15,073,051)
3519121A LED/Solar Street Lighting	(34,785)				(34,785)
3519122A/2019122A 750 KW Solar PV and Storage	(273,867)				(273,867)
3523165A Energy Efficient Lighting and Disposal	(27,446)	105,785	194,254		(115,915)
3523166A Post-COVID Reduction through Energy Efficiency	(345,884)	690,708	467,042		(122,218)
4017104A Youth Development Programme	(500,000)				(500,000)
4018115A Rehabilitation of Salem Primary	(402,350)	402,101			(249)
4018116A Refurbishment of Brades Primary	(84)				(84)
4524171A COVID-19 Improved Triage and Remote Monitor	(771,179)	145,203			(625,976)
1525183A Cultural Development				(230,000)	(230,000)
1725184A Micro-Enterprise Development Scheme				(1,080,000)	(1,080,000)
3025185A Multi-Purpose Centre				(490,000)	(490,000)
3025186A Housing and Construction Rehabilitation				(980,000)	(980,000)
3525187A Racetrack Development				(490,000)	(490,000)
4025188A Education Development				(490,000)	(490,000)
4525189A Health Upgrade and Enhancement				(490,000)	(490,000)
4525190A Cudjoe Head Police Station Upgrade				(500,000)	(500,000)
TOTAL	**(35,481,662)**	**5,592,871**	**1,304,077**	**-**	**(31,192,867)**

DEVELOPMENT FUND

STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS

BALANCE AS AT MARCH 31, 2025

	OPENING BALANCE	2024/2025 EXPENDITURE	2024/2025 REVENUE	ADJUSTMENTS 2024/2025	TOTAL BALANCES
30 OTEP					
Overseas Territories Environment Project	(48,275)				(48,275)
TOTAL	**(48,275)**	-	-	-	**(48,275)**
31 DARWIN					
3024169A Biodiversity and Conservation	(43)	49,600	49,624		(67)
3024173A Green Space Creation on Montserrat	(5,646)	3,561			(2,085)
3009060A Darwin Initiative Post Project	(8,812)				(8,812)
3025182A Managing the Invasive Fire Ants		111,613	151,096		(39,483)
TOTAL	**(14,501)**	**164,774**	**200,721**	-	**(50,447)**
32 JNCC					
Marine Turtle Project	(515)				(515)
3023163A Montserrat CSSF Coral Reef	(50,116)				(50,116)
TOTAL	**(50,631)**	-	-	-	**(50,631)**
34 ROYAL SOCIETY FOR THE PROTECTION OF BIRDS					
3017105A Embedding Capacity for Invasive Alien Species	(69)				(69)
3025181A Enabling Effective Biosecurity in t		42,200	43,643		(1,443)
TOTAL	**(69)**	**42,200**	**43,643**	-	**(1,512)**
35 GARFIELD WESTON FOUNDATION					
3018110A GWG Tree Seed Project	(180)				(180)
TOTAL	**(180)**	-	-	-	**(180)**
36 SHORE BIRDS					
3021138A Shorebird	(28)				(28)
TOTAL	**(28)**	-	-	-	**(28)**
37 UoL - UNIVERSITY OF LIVERPOOL					
3022146A Seabird Monitoring in Montserrat	(2,156)				(2,156)
TOTAL	**(2,156)**	-	-	-	**(2,156)**
40 STATSC - Upgrading of Stats Software and Har					
2022152A Upgrading of Stats Software and Har	(10,086)				(10,086)
TOTAL	**(10,086)**	-	-	-	**(10,086)**
41 CEFAS - Center for Env. Fisheries & Agriculture Science					
3022154A Improvement of Remote Under Water	(726)				(726)
TOTAL	**(726)**	-	-	-	**(726)**
42 DFO - Dept. of Fisheries Oceans- Canadian Coast Guard					
3022155A Management of Fishing Gears Framework	(144)				(144)
TOTAL	**(144)**	-	-	-	**(144)**
43 UOLA - University of Lancaster					
3024168A Sediment and Soil Survey	(13,077)				(13,077)
TOTAL	**(13,077)**	-	-	-	**(13,077)**
44 OCT-RESEMBID					
4022160A ICT Infrastructure Upgrade	294,694	269,301	-		563,995
TOTAL	**294,694**	**269,301**	-	-	**563,995**
45 UKHSA - UK Health Security Agency					
4525180A HP Prevalence in Montserrat		123,857	274,550		(150,693)
TOTAL	-	**123,857**	**274,550**	-	**(150,693)**

DEVELOPMENT FUND

STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS

BALANCE AS AT MARCH 31, 2025

	OPENING BALANCE	2024/2025 EXPENDITURE	2024/2025 REVENUE	ADJUSTMENTS 2024/2025	TOTAL BALANCES
SUMMARY					
BRITISH DEVELOPMENT AID/FCDO	2,485,520	16,478,197	24,284,369	-	(5,320,652)
TOTAL FCDO	**2,485,520**	**16,478,197**	**24,284,369**	**-**	**(5,320,652)**
CDB	1,094,131	1,874,256	26,819	-	2,941,568
LOCAL	(10,094)	-	253,002	-	(263,096)
ECCB	(817)	-	-	-	(817)
UNDP	(19,186)	-	-	-	(19,186)
FCO	(157,600)	-	-	-	(157,600)
UNICEF	(53,192)	-	-	-	(53,192)
PAHO	(10,950)	-	-	-	(10,950)
EU	(35,481,662)	5,592,871	1,304,077	-	(31,192,867)
OTEP	(48,275)	-	-	-	(48,275)
DARWIN	(14,501)	164,774	200,721	-	(50,447)
JNCC	(50,631)	-	-	-	(50,631)
RSPB	(69)	42,200	43,643	-	(1,512)
GWF	(180)	-	-	-	(180)
SHOREBIRD	(28)	-	-	-	(28)
UoL	(2,156)	-	-	-	(2,156)
STATSC	(10,086)	-	-	-	(10,086)
CEFAS	(726)	-	-	-	(726)
DFO	(144)	-	-	-	(144)
UOLA	(13,077)	-	-	-	(13,077)
OCT-RESEMBID	294,694	269,301	-	-	563,995
UKHSA	-	123,857	274,550	-	(150,693)
GRAND TOTAL	**(31,999,028)**	**24,545,456**	**26,387,179**	**-**	**(33,840,752)**

DEVELOPMENT FUND BANK ACCOUNT - 2025

STATEMENT OF EXPENDITURES BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	REALLOCATIONS DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVING\ (EXCESS)
VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR							
PROJECT DETAILS							
EU 1211002A Capacity Development					-		-
DFID 1212004A Disaster Preparedness Repairs	88,100				88,100	38,612	49,488
TOTAL VOTE 12/120	**88,100**	-	-	-	**88,100**	**38,612**	**49,488**
VOTE 15/150 - OFFICE OF THE PREMIER							
PROJECT DETAILS							
EU 1514067A Fibre Optic Cable Phase 2	-				-		-
EU 1519123A Protect & Enhance the Natural Environment	277,000	(120,000)			157,000	31,948	125,053
EU 1519124A Expand and Diversify the Tourism Product	264,600	40,000			304,600	37,287	267,313
EU 1519125A Develop Visitors Attractions and Amenities	348,800	80,000			428,800	227,683	201,117
EU 1525183A Cultural Development			230,000		230,000		230,000
TOTAL VOTE 15/150	**890,400**	-	**230,000**	-	**1,120,400**	**296,918**	**823,482**
VOTE 17/170 - CABINET SECRETARIAT							
PROJECT DETAILS							
CDB 176A Digital and Social Media Project	53,700				53,700	27,000	26,700
EU 1725184A Micro EnterpriseDevelopment Scheme			1,080,000		1,080,000		1,080,000
TOTAL VOTE 17/170	**53,700**	-	**1,080,000**	-	**1,133,700**	**27,000**	**1,106,700**
VOTE 18/180 - MINISTRY OF COMMUNICATIONS AND DIGITAL TRANSFORMATION							
PROJECT DETAILS							
EU 067A Fibre Optic Cable Phase 2	438,400				438,400	-	438,400
TOTAL VOTE 18/180	**438,400**	-	-	-	**438,400**	-	**438,400**

DEVELOPMENT FUND BANK ACCOUNT - 2025

STATEMENT OF EXPENDITURES BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	REALLOCATIONS DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVING\ (EXCESS)
VOTE 20/203 - MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT							
PROJECT DETAILS							
EU 2007078A Project Management	600,000				600,000	166,452	433,549
EU 2014070A Miscellaneous 14	56,400		250,000		306,400	56,400	250,000
EU 2015077A Economic Infrastructure Development	42,000				42,000		42,000
EU 2022148A Economic Recovery and Investment	5,400,000			5,000,000	400,000	178,947	221,053
EU 072A Lookout Housing Force 10					-		-
EU 076A Little Bay Town Center Expansion Phase 1					-		-
FCDO 2022149A PMO Capability Development	500,000	700,000			1,200,000	764,406	435,594
FCDO 2023167A Critical and Life Safety Equipment	800,000	24,160,000			24,960,000	8,917,260	16,042,740
FCDO 2023161A Volcano Interpretive Centre	3,363,700				3,363,700	50,157	3,313,543
FCDO 2024170A New Parliament Building	1,500,000				1,500,000		1,500,000
FCDO 2024177A Critical and Sustainable Development					-		-
STATSCAN 52A Upgrading of Statistics Software and Hardware	10,100				10,100		10,100
UNICEF 117A Child Safeguarding Budgeting					-		-
LOCAL 2020131A Enhance Country Poverty Assessment	206,000				206,000		206,000
LOCAL 2024174A Community Recreational Improvement	144,000				144,000		144,000
TOTAL VOTE 20/200	**12,622,200**	**24,860,000**	**250,000**	**5,000,000**	**32,732,200**	**10,133,622**	**22,598,578**
VOTE 30/300 - MINISTRY OF AGRICULTURE, TRADE, LANDS & THE ENVIRONMENT							
PROJECT DETAILS							
DARWIN 3009060A Initiative Post Project	8,800				8,800		8,800
DARWIN 3024169A Biodiversity and Conservation	37,700	11,900			49,600	49,600	-
DARWIN 3024173A Green Space Creation on Montserrat	5,600				5,600	3,561	2,039
DARWIN 3025182A Managing the Invasive Fire Ants		159,600			159,600	111,613	47,987
DFID 3020134A Social Housing - CIPREG					-		-
DFID 3024172A Social Housing Corrective Maintenance	1,024,400				1,024,400	648,535	375,865
FCDO 177A Phase 1 Infrastructure and New Build Project-Drummonds					-		-
FCDO 178A Phase 1 Infrastructure and New Build	1,501,800				1,501,800	219,193	1,282,607
EU 3021072A LookOut Housing Force 10					-		-
EU 3022158A Housing Assistance Programmes	101,000	130,700			231,700	144,786	86,914
EU 3022159A Agriculture Development Programme	42,000				42,000	26,538	15,462
EU 3024175A Duck Pond Road Paving	7,400				7,400	7,382	18
EU 3025185A Multi Purpose Sports Centre			490,000		490,000		490,000
EU 3025186A Housing & Construction Rehabilitation			980,000		980,000		980,000

STATEMENT OF EXPENDITURES BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	REALLOCATIONS DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVING\ (EXCESS)
EU 3025187A Racetrack Development			490,000		490,000		490,000
EU 3025188A Education Development			490,000		490,000		490,000
EU 3025189A Health Upgrade & Enhancement			490,000		490,000		490,000
EU 3025190A Cudjoe Head Police Station Upgrade			500,000		500,000		500,000
EU 060A Toilet Facilities Vulnerable					-		-
OTEP 3008058A Overseas Territories Environmental	28,000				28,000		28,000
UoE 3022150A Marine Turtle Action Plan					-		-
UoL 3021146A Seabird Monitoring on Montserrat	2,100				2,100		2,100
JNCC 3023163A Montserrat CSSF Coral Reef	50,000				50,000		50,000
CEFAS 154A Improvement of Remote Under Water Video System	700				700		700
RSPB 3025181A Enabling Effective Biosecurity in t		574,600			574,600	42,200	532,400
UOLA 3024168A Sediment and Soil Survey	13,000				13,000		13,000
TOTAL VOTE 30/300	**2,822,500**	**876,800**	**3,440,000**	**-**	**7,139,300**	**1,253,408**	**5,885,892**

VOTE 35/350 - MINISTRY OF COMMUNICATIONS AND WORKS

PROJECT DETAILS

CDB 3519078A Port Development	27,559,700				27,559,700	1,847,256	25,712,444
DFID 3518112A MPA Roof & Terminal Refurbishment					-		-
DFID 3520128A A01 Road Rehabilitation Phase 2	600,000				600,000	534,649	65,351
DFID 3520129A Airport Resurfacing & Improvement					-		-
DFID 3521139A Airport Upgrade - CIPREG	544,000				544,000		544,000
EU 2019122A 750 KW Solar PV and Storage Project	273,800				273,800		273,800
EU 3519078A Port Development	11,383,600				11,383,600	3,321,494	8,062,106
EU 3523165A Energy Efficient Lighting and Dispo	274,200				274,200	105,785	168,415
EU 3523166A Post COVID Reduction through Energy Efficiency	940,700				940,700	690,708	249,992
FCDO/DFID 106A Infrastructure Improvement Assistance					-	286,761	(286,761)
FCDO/DFID 156A Geothermal Well Head Maintenance	142,300				142,300	73,414	68,886
FCDO/DFID 157A Priority Sewage	162,400				162,400	162,400	-
TOTAL VOTE 35/350	**41,880,700**	**-**	**-**	**-**	**41,880,700**	**7,022,467**	**34,858,233**

DEVELOPMENT FUND BANK ACCOUNT - 2025

STATEMENT OF EXPENDITURES BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	REALLOCATIONS DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVING\ (EXCESS)
VOTE 40/400 - MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS							
PROJECT DETAILS							
DFID 4020133A Education Infrastructure Phase 2	472,200				472,200	290,875	181,325
EU 4017104A Youth Development Programme	380,900				380,900		380,900
EU 4018115A Refurbishment of Salem Primary	402,300				402,300	402,101	199
RESEMBID 4022160A ICT Infrastructure Upgrade	405,300				405,300	269,301	135,999
UNICEF 4020132A Education and Youth Activities	30,700				30,700		30,700
GOM/LOCAL 171A Education Transformation	-				-		-
TOTAL VOTE 35/350	**1,691,400**	**-**	**-**	**-**	**1,691,400**	**962,277**	**729,123**
VOTE 45/450 - MINISTRY OF HEALTH							
PROJECT DETAILS							
DFID 4520130A Hospital Development Project	20,000,000	15,892,000			35,892,000	4,542,092	31,349,908
EU 171A Improved Triage and Remote Monitoring	322,200				322,200	145,203	176,997
UNICEF 056A Child Safeguarding and Protection					-		-
UKHSA 4525180A HPV Prevalence in Montserrat	144,600				144,600	123,857	20,743
TOTAL VOTE 45/450	**20,466,800**	**15,892,000**	**-**	**-**	**36,358,800**	**4,811,152**	**31,547,648**

DEVELOPMENT FUND BANK ACCOUNT - 2025

STATEMENT OF EXPENDITURES BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	REALLOCATIONS DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVING\ (EXCESS)
SUMMARY							
VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR	88,100	-	-	-	88,100	38,612	49,488
VOTE 15/150 - OFFICE OF THE PREMIER	890,400	-	230,000	-	1,120,400	296,918	823,482
VOTE 17/170 - CABINET SECRETARIAT	53,700	-	1,080,000	-	1,133,700	27,000	1,106,700
VOTE 18/180 - MINISTRY OF COMMUNICATIONS AND DIG	438,400	-	-	-	438,400	-	438,400
VOTE 20/200 - MIN. OF FIN & ECON DEV	12,622,200	24,860,000	250,000	5,000,000	32,732,200	10,133,622	22,598,578
VOTE 30/300 - MIN. OF AGRIC LANDS HOUSING	2,822,500	876,800	3,440,000	-	7,139,300	1,253,408	5,885,892
VOTE 35/350 - MIN. OF COMMS & WORKS	41,880,700	-	-	-	41,880,700	7,022,467	34,858,233
VOTE 40/400 - MIN. OF EDUCATION, YOUTH AFFAIRS	1,691,400	-	-	-	1,691,400	962,277	729,123
VOTE 45/450 - MIN. OF HEALTH	20,466,800	15,892,000	-	-	36,358,800	4,811,152	31,547,648
TOTAL	**80,954,200**	**41,628,800**	**5,000,000**	**5,000,000**	**122,583,000**	**24,545,456**	**98,037,544**

GOVERNMENT OF MONTSERRAT
STATEMENT OF ARREARS OF REVENUE
AS AT MARCH 31, 2025

HEAD & ACCOUNT DESCRIPTION	Mar-25	Mar-24 *Restated*	COLLECTOR OF REVENUE
S/HEAD ITEM			
110-13005 Audit Fees	1,600		Auditor General
130-13020 Magistrate's Court	3,090	2,340	Magistrate's Court Fines
206-11002 Income Tax - Personal	4,748,435	2,040,645	Comptroller of Inland Revenue
206-11501 Property Tax	3,772,041	3,772,041	Comptroller of Inland Revenue
206-11001 Company Tax	1,340,804	3,283,403	Comptroller of Inland Revenue
206-12005 Embarkation Tax	41,275		Comptroller of Customs
206-13508 Royalties Quarries	90,900		Comptroller of Customs
206-13031-Security Charge(Airport)	16,380		Comptroller of Customs
205-12210 Trade Licences	12,985	9,108	Accountant General
207-16046-Post Office Box Keys	16,260		Director of Postal Services
207-16099 Money Order Reimbursments		590	Director of Postal Services
353-16019 Navigational Charges	150	18	PS Communications & Works
353-13032 Aircraft Landing Fees	79		PS Communications & Works
353-13502 Concessions Rental - Airport	610	780	PS Communications & Works
355-13027 Work Permit Fees	91,800	18,400	PS Communications & Works
300-160 Lease of Government Lands	50,136	14,059	P S Agriculture, Housing, Lands & Environment
300-16015 Fisheries Receipt	3,075	1,325	P S Agriculture, Housing, Lands & Environment
300-13022 Real Estate Licence		2,500	P S Agriculture, Housing, Lands & Environment
450-16018 Hospital Receipts	641,830	532,557	P S Health, Education & Community Services
454-14505 Reimbursements	147,667	2,930,297	P S Health, Educataion & Community Services
150-13599 Rents	43,700	40,700	PS Office of the Premier
152-13001 Advertising and Broadcasting Fees	4,908	23,661	Manager, Radio montserrat
352-16042 Revenue from Plant & Workshop Operation	82,021	109,173	PS Communication & Works
352-160 Mechanical Spares	5,841	30,587	PS Communication & Works
352-160 Re-Saleable Stock	1,980	28,326	PS Communication & Works
351-13032 Pwd Laboratory		28,576	PS Communications & Works
353-13037 Scenic Flights	1,902	951	PS Communication & Works
TOTAL	**11,119,468**	**12,870,036**	

GOVERNMENT OF MONTSERRAT

STATEMENT OF NET WORTH (STATUTORY BODIES)

STATUTORY BODY	TOTAL ASSETS	TOTAL LIABILITIES	NET WORTH
Montserrat Information Communication Authority (MICA)	$ 252,723	$ 91,634	$ 161,089
Montserrat Utilities Ltd (MUL)	$ 59,315,267	$ 12,512,115	$ 46,803,153
Montserrat Port Authority (MPA)	$ 12,531,057	$ 1,557,633	$ 10,973,424
Montserrat Philatelic Bureau	$ 830,371	$ 30,933	$ 799,438
Montserrat Land Development Authority	$ 1,820,059	$ 1,564,744	$ 255,315
Montserrat Community College	$ 1,656,912	$ 94,709	$ 1,562,204
Montserrat Social Security Fund	$ 26,615,604	$ 531,732	$ 26,083,872

	YR	***Last Audited***
*MICA**	*2021*	*2020*
*MUL**	*2024*	
MPA	*2024*	*2023*
MPB	*2019*	*2013*
*MLDA(Housing)**	*2024*	*2023*
*MLDA(Corp)**	*2024*	*2020*
MSSF	*2021*	*2021*
*MCC**	*2022*	*2015*

** Unaudited*

GOVERNMENT OF MONTSERRAT

STATEMENT OF INVESTMENTS

INVESTMENT	TYPE	VALUE ($)
RAC GRENADA	BONDS	415,885
BANK OF MONTSERRAT	SHARE EQUITY	24,460,465
MONTSERRAT AIRWAYS	SHARE EQUITY	945,185

GOVERNMENT OF MONTSERRAT
CONSOLIDATED REVENUE FUND

Notes to the Financial Statements
Financial Year Ending March 31, 2025

The notes to the Financial Statements form an integral part of understanding the Statements and should be read in conjunction with the Statements. The accounting policies have been applied consistently throughout the period.

Note 1. Accounting Policies

BASIS OF PREPARATION

The basis of preparation of the Financial Statements is largely governed by the provisions of the Public Finance Management and Accountability Act (PFMAA). These statements are also compliant with the Cash Basis of the International Public Sector Accounting Standards (IPSAS) Part 1. The consolidation of the Financial Statements of other entities controlled by the GoM, in particular Statutory Bodies, is no longer a requirement under IPSAS.

The cash basis of accounting recognises transactions and events only when cash (including cash equivalents) is received or paid by the Consolidated Fund. Consideration is, however, given to the Government's legal and regulatory framework in relation to public finances.

CORRECTION OF PRIOR PERIOD ERROR

In reviewing the financial statements for the year ended 31 March 2025, it was identified an error in posting occurred in the 2024 accounts in respect of the allocation of foreign exchange gains between the Crown Agents Account and the Consolidated Fund Account. The effect of this misallocation was to understate the Crown Agents Account balance and overstate the Consolidated Fund Account balance by an equivalent amount.

Importantly, the total cash and cash equivalents reported for 2024 were not misstated, as the error only affected the presentation between these two individual cash balances.

In accordance with IPSAS 3 Accounting Policies, Changes in Accounting Estimates and Errors, the 2024 comparative figures have been restated retrospectively to correct this misclassification. The impact of the restatement is as follows:

- Crown Agents Account: increase of $18,406
- Consolidated Fund Account: decrease of $18,406

Total Cash and Cash Equivalents: no change

This correction ensures that the financial statements provide a faithful representation of the Government of Montserrat's financial position.

BUDGET

The approved budget was prepared on the same accounting basis (cash basis), the same classification basis, and for the same fiscal period (from April 2024 to March 2025) as the Financial Statements.

The approved Budget for the fiscal year was $236.7m - comprised of recurrent $155.8m and capital $80.95m.

On the revenue side, the budgeted revenue from local sources was $55.7m compared to $55.39m in the previous FY.

During the financial year, the Legislative Assembly passed two (2) Supplementary Appropriation Bills, leading to an increase in the total recurrent authorized expenditure to 167.4.m

LIABILITIES

Outstanding Liabilities

At the end of the reporting period, the outstanding short-term liabilities amounted to $2.1 million. This total includes $1.04 million for goods and services that are still payable at the end of the reporting period, as well as approximately $1 million in unsettled deposits for the defunct Government Savings Bank.

Contingent Liabilities

Contingent liabilities are potential expenses that a Ministry/Department may incur depending on the outcome of uncertain future events, such as a court case. These liabilities acknowledge that future expenditures may arise if specific conditions are met or certain events occur. In other words, the risk of drawing from the Consolidated Fund in the future depends on the outcome of events that the Government of Montserrat cannot predetermine.

The Government is party to a number of legal and arbitration proceedings that may result in financial obligations.

1. Arbitration – Galloway's Construction Ltd v Attorney General
Case Ref: MNIHC2015/035

This matter concerns a claim for breach of contract and wrongful expulsion from works at Little Bay. On June 9, 2021, an arbitrator issued a corrected award in favour of Galloway's Construction Ltd in the amount of XCD 8,232,387.60, inclusive of claims for measured works, damages, and interest.

On July 24, 2024, following a court referral, the arbitrator revised the interest component and awarded a further XCD 6,212,089.91. The total amounts awarded have been settled.

However, legal and arbitration costs remain outstanding and are to be determined by the Arbitrator. Given the duration and complexity of the arbitration, these costs are expected to be material.

2. Civil Claim – Brian Leslie Paul Hollender v Montserrat Utilities Ltd and Attorney General
Case Ref: MNIHCV2024/0014

A claim has been filed by Mr. Brian Leslie Paul Hollender seeking declarations regarding the termination of a lease with the Government in the Killiekrankie area and ownership of Killiekrankie and Monkey Springs. The claimant seeks special damages amounting to XCD 1,195,750.00 for back rent and associated costs.

Should the claim be upheld, the Government may need to compulsorily acquire the Killiekrankie Spring, which could have further financial implications.

At the reporting date, the outcome of the case remains uncertain and the financial effect of any potential acquisition cannot be measured reliably. As such, the matter is disclosed as a contingent liability.

Reporting Entity

The Government Reporting Entities covered in these Financial Statements comprise ministries and departments of Government controlled by Accounting Officers that are appointed under the provisions of the PFMAA.

The Annual Statements of the Public Accounts shows the financial performance of the Government of Montserrat for the financial year ended 31st March 2022 on the basis of moneys held in, received by, or paid out of all public funds of the Government of Montserrat during the year under review.

The Government, through the Treasury Department, operates a centralised Treasury function that collects revenue, and administers payments on behalf of all Ministries and Departments of Government.

A list of all the budget organizations is shown in the table below:

Government Ministries and Departments
05 Police & Fire
07 Legal
08 Magistrates Court
09 Supreme Court
10 Legislature
11 Office of the Auditor General
12 Office of the Deputy Governor
13 Department of Public Prosecution
14 Financial Investigation Unit
15 Office of The Premier
17 Cabinet Secretariat
18 Ministry of Communication and Digital Transformation
20 Ministry of Finance and Economic Management
30 Ministry of Agriculture, Lands, Housing etc.
35 Ministry of Communication & Works
40 Ministry of Education Youth Affairs and Sports
45 Min. of Health & Community Services

The above list shows two main adjustments to the budget structure which now includes vote 14 – Financial Investigation which was previously under vote 05 and vote 18 – Ministry of Communication and Digital Transformation, which was previously under vote 15 – Office of the Premier.

GoM Statutory Bodies and State Owned Entities (SOEs)

The Government of Montserrat, through the Ministry of Finance maintains oversight over the following Statutory Bodies and State-Owned Entities:

Financial Services Commission
Monserrat Social Security Fund
Montserrat Land Development Authority
Montserrat Port Authority
Montserrat Philatelic Bureau
Montserrat Community College
Montserrat Utilities Limited
Montserrat Volcano Observatory
Bank of Montserrat Ltd.
Montserrat National Trust
Montserrat Info-Communication Authority
Montserrat Arts Council

The accounts for these Statutory Bodies and State-Owned Enterprises (SOEs) are prepared independently and tabled before the Legislative Assembly, with the exception of the Bank of Montserrat Ltd, which is a limited liability company. The Statement of Net Worth includes a schedule in the appendices outlining the net worth of these entities. In several instances, the most recently available audited financial statements are significantly outdated. To provide a more current snapshot of their financial position, unaudited figures have been included where available. Strengthening financial accountability within these entities continues to be a priority.

Reporting currency

The reporting currency is the Eastern Caribbean (EC) Dollar. Rounding is to the nearest dollar value.

Foreign Currency Transactions

Foreign currency transactions are recorded at the exchange rates prevailing on the dates of the transactions. Foreign currency cash balances are translated at the exchange rate prevailing at March 31st, 2025 for reporting purposes. Exchange gains or losses resulting from the conversion of foreign currency cash are recognized in the year they are realized. Unrealized exchange gains and losses are not recognized, as they do not constitute cash receipts or payments. However, the effect of exchange rate changes on foreign currency cash balances is

disclosed in the Statement of Cash Receipts and Payments to reconcile the opening and closing cash positions.

Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as receipts in the current year.

Payments by Third Parties

All payments made by Third Parties are made by third parties which are not part of this economic entity. The GoM benefits from goods and services purchased as a result of cash payments made by Third Parties during the reporting period. The payments made by the Third Parties do not constitute cash receipts. They are disclosed in the Third-Party Payments column in the Consolidated Statement of Cash Receipts and Payments pursuant to IPSAS 1.3.24. (See annex for purpose of settlement)

External Assistance - Contributions from Multilateral and Bilateral Agencies

External assistance was received in the form of grants from multilateral and bilateral donor agencies under agreements specifying the purposes for which the assistance will be utilized. The following amounts are presented in the local currency.

MULTILATERAL AGENCIES	*AMOUNT*
BRITISH DEVELOPMENT AID/DFID	**24,284,369**
EU	**1,304,077**
UNDP	**139,050**
CDB	**26,819**
DARWIN	**200,721**
RSPB	**43,643**
UKHSA	**274,550**
TOTAL	***26,134,179***

Fixed Assets

The fixed assets reported in the Statement of Fixed Assets relate to tangible items that are (a) held for the delivery of public goods and services, rental, or for administrative purposes: and (b) are expected to be used during more than one reporting period.

The fixed asset statement provides a detailed overview of government assets valued at over $20,000. Assets are recorded based on historical cost or subsequent valuations, where historical cost is unavailable. Depreciation is not recognized in the cash basis accounts. However, for reporting purposes, an estimate of depreciation is provided based on the estimated useful life of the asset.

In accordance with IPSAS 45 Property, Plant and Equipment*, Government buildings are recognized and measured using the* ***cost approach****. This approach is consistent with IPSAS 45, which provides that where specialized assets, such as public buildings, do not have an active market, the cost approach is the most appropriate measurement technique.*

The cost approach, as defined in IPSAS 46 Measurement*, reflects the current amount required to replace the service capacity of an asset (the current replacement cost), This value was adjusted to reflect backlog maintenance and functional obsolescence, using a Facility Condition Index (FCI). This methodology is suitable for public service buildings, which are acquired and held primarily to deliver services rather than to generate cash flows.*

The replacement cost of Government buildings was established using the methodology applied in the 2018 Alpha Engineering Report and subsequently updated by the Public Works Department in 2025 using the same cost approach, supported by documented assumptions, methodology, and relevant condition assessments.

This approach has been adopted for the following reasons:

- ***Lack of active markets:*** *Government buildings are specialized assets not traded; therefore, market-based measures are not feasible.*
- ***Verifiability:*** *The cost approach provides a reliable and supportable basis for measurement, ensuring that the resulting carrying values are free from material error or bias.*

The replacement cost derived under this approach represents the estimated amount required to construct a modern equivalent facility as of March 2025. This figure is adjusted for deterioration and functional obsolescence, and forms the basis of the carrying amount recognized in the Statement of Financial Position.

Depreciation is charged on these carrying amounts using the reducing balance method at an annual rate of 2%, in line with IPSAS 45's requirement that the depreciation method should reflect the pattern in which the asset's service potential is consumed.

Land controlled by the Government is recognised as a component of property, plant and equipment in the financial statements where it meets the definition and recognition criteria under IPSAS. Land acquired through purchase from private entities or individuals is recorded at its cost or other reliably measurable value, reflecting the consideration paid or otherwise determined at the time of acquisition. Where such transactions have occurred, the related land assets are included in the fixed asset statements at their respective acquisition-based amounts.

A significant portion of land held by the Government arose historically and has never been sold to private individuals or otherwise transferred into the private sector. These lands are retained by the Crown by default and were not acquired through market-based transactions. Given the historical nature of these holdings and the absence of active disposal or commercialisation plans, the Government has not undertaken, and does not currently intend to undertake, comprehensive valuation exercises for such lands.

In the context of a budget-constrained environment, the allocation of limited financial and technical resources, a valuation exercise for these historical holdings would not yield commensurate public-benefit or decision-useful information, relative to expenditure priorities in other critical areas. Accordingly, while the Government recognises that these lands represent a substantial component of its controlled resources, the "values" of such lands owned by the Crown are not reflected in the fixed asset statement. The Government continues to maintain records of the existence, location, and use of these lands on an administrative basis.

The following table represents the range of estimated useful economic lives of each class of asset disclosed in the Statement of Fixed Assets:

ASSET DESCRIPTION	Economic Life (Yrs.)
Building	60
Heavy Equipment	20
Land	N/a
Machinery & Tools - A	15
Motor Vessel	30
Science & Engineering/Lab Equip	10
Office Equipment - A	10
Vehicle	10

Asset descriptions with the suffix "A" represents items that cost $25,000 and over.

Note 2. The Consolidated Fund

The line item represents the balance of the Consolidated Fund (TCF) bank accounts maintained at the Bank of Montserrat. The accounts are used to collect revenue and process payments on behalf of all Government of Montserrat (GoM) Ministries and Departments. While the primary purpose is to facilitate recurrent revenue and expenditure, the accounts also hold and disburse funds for development projects—excluding those financed through FCDO and EU arrangements, which are managed separately.

Note 3. Operating Account - ECCB

The Operating Account at the Eastern Caribbean Central Bank (ECCB) reflects the balance of funds held on behalf of the Government of Montserrat (GoM). The account is primarily used to facilitate payments to regional governments, institutions, and other non-private entities that invoice the Government in euros. Reimbursements to this account are made from the Consolidated Fund Account.

Note 4. Development Capital Fund

Development Capital Fund represents the balance on the account held at the Bank of Montserrat to finance Development Programs funded mainly by the Department for International Development DFID and the European Union. This account forms part of the Consolidated Fund as prescribed by the PFMAA.

Note 5. Crown Agents #2 Account

The Government of Montserrat maintains multiple accounts with Crown Agents in the United Kingdom, denominated in both pounds sterling and US dollars. The balances in these accounts are reported in Eastern Caribbean dollars, based on the prevailing exchange rates at the end of the reporting period. For the fiscal year ended March 31, 2025, a net foreign exchange gain of EC$28,037.16 was recorded, primarily due to the increase in the British pound against the Eastern Caribbean dollar

Note 6. Fiscal Reserve - A/C 1 Tranche

The Fiscal Reserve - A/C 1 Tranche at the East Caribbean Central Bank (ECCB) is the reserve fund held by the ECCB on behalf of the Government of Montserrat. This account was established as per an agreement with ECCB and Participating Governments to promote fiscal discipline among its members. The account is also used for disbursing or settling any profit or loss distribution. The change in the account balance during the reporting period was solely due to interest payments on the account.

Note 7. Volcano Relief Account

This bank account has been in existence for a number of years under the authority of the Volcano Relief Fund Act 2003 to finance specific causes in an emergency triggered by volcanic events. The Act was repealed in 2020. During the reporting period, the funds were transferred to the Treasury Consolidated Fund account and ring-fenced under the Community Recreational Improvement local project.

Note 8. Equity BOM

The value in the Statement of Assets and Liabilities represents government-owned shares held at the Bank of Montserrat Ltd. The transfer of shares previously held in the name of the Government Savings Bank directly to the Government of Montserrat has increased the total shares held beneficially in the name of the Government of Montserrat to 3,168,454 shares. The recorded value of the shares in the Bank of Montserrat has increased to $7.72 per share. The value of the Government of Montserrat's interest at the end of the reporting period is $24,460,464.88

NOTE 9. RAC Grenada Bonds

The amount reported in the financial statements represents the principal balance outstanding on an investment in Fixed Rate Non-Callable Bonds held with the Government of Grenada. The original investment was funded by proceeds received from the now-defunct Radio Antilles Corporation (RAC) and donated to the Government of Montserrat.
During the reporting period, the Government of Montserrat received a principal repayment of $34,656, which is lower than the usual annual repayment of $69,314. Interest income received for the year amounted to $138,602. As at the reporting date, the remaining principal balance on this investment is $415,885.

Note 10. Personal Advances

Personal Advances represent advances granted to GoM employees who are designated traveling officers for the purchase of motor vehicles to include an advance to cover the

insurance premiums, salary advances, medical advances and any other advances approved in accordance with GoM's General Orders. The schedule in the annex provides details of the outstanding amounts as stipulated by the Public Finance Management and Accountability Act. (PFMAA)

Note 11. Impersonal Advances and Outstanding Imprests

The amount denotes outstanding travel and department imprests which should have been retired on or before the end of the financial year. The accounts show an increase in the balance for impersonal advances and outstanding imprests. The increased balance on the account was mainly due to officers travelling at the end of March 2025. The list of Outstanding Advances is provided in the Statement of Advances in accordance with the PFMAA.

Note 12. Advances to Other Government Administrations

Advances to Other Government Administrations represent net transactions executed on behalf of Caribbean countries and other regional, British and international organizations. Reimbursement is intended to be monthly. The Statement of Advances to Other Governments and Administration attached to these accounts provides details of the movement of the balances to these accounts.

Note 13. Miscellaneous Deposits

This represents money deposited by third parties with the Government of Montserrat and accordingly is shown as a liability for the reporting entity. (See statement of Miscellaneous Deposits)

Note 14. Development Fund Receivable/Payable

This line item in the Statement of Assets and Liabilities represents the Consolidated Fund's holding as it relates to the Development Fund which is accounted for separately in the Public Accounts in accordance with the PFMAA. The net position at the end of the fiscal year shows that deposits in the Development Fund exceeds project expenditure; hence the reported amount is notionally due to the Development Fund.

Note 15. Special Funds

These are accounts held and administered on behalf of Government organizations for the purpose of receiving and paying out funds. Currently funds are held only for the Police Reward Fund under this line item.

Note 16. Fund Adjustments

This line item in the Consolidated Fund shows the net adjustment to the opening balance of the Consolidated Fund due to adjustments made to account ledger balances to give a true and fair view of the accounts. Adjustments made during the financial year include the following:

Account Description	Amount Increase (Decrease)	Reason for Adjustment
Crown Agents	28,340	Foreign Exchange Gain
Bank of Montserrat Shares	9,695,469	Increase in Book Value of shares
Volcano Relief Account	(253,022)	Transfer to project balances
TOTAL	**9,470,787**	

***Foreign Exchange Gain**:*
At the end of the financial year, the closing cash balance held in foreign currency increased due to exchange rate movements. This gain is non-cash in nature and is therefore excluded from the cash flow from operating, investing, and financing activities. The adjustment ensures that the closing balance of cash and cash equivalents reflects the correct value in local currency.

***Transfer of Funds to Project Revenue Account**:*
A portion of the cash balance previously reported as funds held in the Volcano Relief account was closed off and transferred to a project revenue account to fund community recreational projects. As these funds were part of the cash and cash equivalents at the beginning of the period, the adjustment was necessary since the reclassification does not involve an inflow of cash into the Consolidated Fund.

Note 17. Contribution to Local Projects

This represents the amount spent on locally funded projects. Projects are typically funded from the current or previous year's surplus. During the 2023/24 reporting period, a total of $108,997 was transferred to local costs. There were no transfers during the reporting period.

Note 18. Tax Revenues

This line in the accounts represents tax revenues from various domestic sources (classified in the same form in the Annual Budget) collected on behalf of the GoM during the period and paid into the Consolidated Fund. A schedule is provided in the Detailed Statement of Recurrent Revenue.

Schedule of Tax Revenues and Licences

TAX REVENUE	AMOUNT
Taxes on Income, Profits and Capital Gains	22,988,411
Taxes on Property	709,252
Licenses	3,722,043
Taxes on Domestic Goods & Services	2,257,099
Arrears of Taxes	1,371,874
Taxes on International Trade & Transactions	23,004,208
Total Revenue	**54,052,887**

Withholding Taxes

It should be noted that in accordance with Cabinet directive and in line with the stipulations of external funding arrangements, amounts deducted as withholding tax from contractor payments under CIPREG projects were reimbursed to the respective project accounts. This treatment represents a departure from standard accounting practice, whereby withholding taxes, once remitted to the tax authority, forms part of total revenue. However, the reimbursement was implemented to ensure that the full contractual sums remained available for project implementation and to safeguard critical development resources, particularly in light of the country's ongoing post-volcanic recovery efforts.

SUMMARY OF WITHHOLDING TAXES COLLECTED FOR 2024-2025	
Total Withholding Tax Collected	$2,883,297
Less Amount Reimbursed to CIPREG Project Accounts	$249,925
Net Withholding Tax Reported as Revenue	**$2,633,372**

Taxes on Income Profits and Capital Gains

This is a broad category which generally describes the tax that is levied on wages, salaries, labour services and the profits on corporations or businesses. Currently capital gains are not taxable in this jurisdiction. A more detailed schedule is provided Annual Abstract of Receipts and Payments.

Taxes on property

Taxes on property relates to the collection of property taxes. The amount shown excludes arrears which is monitored separately as shown below. This revenue stream refers to taxes levied on an annual basis on the ownership of immovable property, which includes land, building or other structures. This tax is usually a percentage of the assessed property value. Property Tax is administered by the Inland Revenue section of the Montserrat Customs and Revenue Services (MCRS).

Taxes on Domestic Goods and Services

This includes taxes levied on the production, sale, transfer, leasing or delivery of goods or rendering of services. This category of revenue also covers taxes on the use of goods and on permission to use goods or perform services. Taxes incudes Insurance Company Levy, Bank Interest Levy etc. (See Statement of Detailed Recurrent Revenue)

Licences

This is essentially an extension of the above category of taxes. One of the regulatory functions of GoM is to forbid ownership or the use of certain goods or the pursuit of certain activities unless specific permission is granted by the issuing of a licence at which point a payment is made for the granting or application of such a licence. This revenue stream includes licences such as: Firearms Licences, Liquor and Still Licence, Trade Licence etc. (See Statement of Detailed Recurrent Revenue)

Taxes on International Trade

This covers revenue from all levies collected on goods that are imported as well as goods that are exported. The levy is usually determined on a specific or ad valorem basis. This tax is administered by the Customs Division of the MCRS.

Note 19. Non-Tax Revenue

In the Cash Flow Statement, "non-tax revenue" broadly refers to all other revenue streams that are locally generated but not deemed to be tax revenue, as detailed in Note 23. (See Statement of Detailed Recurrent Revenue)

Fees Fines and Permits

A sub-category of non-tax revenue is "fees and permits", which represents sales of services provided in the exercising of some regulatory function by a Ministry or Department; this may include some form of checking or verification for a mandatory licence etc. (Statement of Cash Receipts and Payments)

Rents, Interests and Dividends and Receipts from Investments

Revenue received from renting GoM properties or assets are accounted for under this line item. Dividends are also accounted for under this heading as a non-tax revenue. However, for the Statement of Cash Receipts and Payments the dividend received from the Bank of Montserrat is reflected in Receipts from Investments.

Other Receipts

Other receipts refer to various form of reimbursement of Government funds (from a previous year) and other revenue from sales/services and miscellaneous revenue. (Statement of Cash Receipts and Payments excludes capital receipts)

Note 20. Budgetary Aid and Development Grants

Budgetary Aid represents the income received from FCDO which makes up approximately 60% of the revenue component of the annual recurrent budget. Development Grants show the incoming receipts that support the capital budget for the GOM. The main benefactors for this revenue stream are the EU as well as DFID as shown on the Statement of External Assistance.

Note 21. Recurrent Expenditure

Recurrent expenditure refers to payments made by the Government of Montserrat for all purposes except development expenditure. Funds expended under recurrent expenditures are typically made more than once a year and may even be made on a scheduled basis. Recurrent expenditure includes the following:

Personal Emoluments

Personal Emoluments – refers to the total remuneration of public servants in return for work during the accounting period. This includes salaries, wages and other taxable and non-taxable allowances.

Pensions, Gratuities and Other Benefits

Pensions include monthly payments made to pensioners, both local and overseas. Gratuities are made up of one-off lump-sum payments comprising: Commuted Gratuity Payments to new retirees; Early Exit Benefits to officers who resign with ten or more years of service; and Contract Gratuity. Social Security Contributions, which form a part of this category, represent Employer Contributions paid to the Social Security Fund in respect of all employees and Contract Officers for the Fiscal Year. Benefits also encapsulate Death Benefits where an officer dies while in service.

Goods and Services

This generally refers to the goods and services consumed to meet operational requirements. This includes the maintenance of public sector buildings, maintenance of the road network, materials for schools and medicines, as well as administrative costs, such as rent and utilities. Goods and Services also include an element of capital assets. Particularly the Small Capital Asset Fund (SCAF) managed by the Ministry of Finance and Economic Management affords all Ministry's and Departments the opportunity to submit proposals for capital or fixed assets that cannot be funded through their recurrent or capital budget due to the significant cost of the asset.
The Cash Flow Statement specifically shows the total recurrent expenditure net of amounts expended under SCAF. Expenditure for SCAF is depicted as an outflow for investing activities.

Transfers and Subsidies

The government makes grant and subsidy payments to regional institutions, private sector and non-governmental organisations as well as some statutory bodies to deliver public services or to facilitate their delivery. Payments of this nature are usually given to support on-going services; they can also be for the creation of new assets. The transfers and subsidies are essentially payments in return for the provision of a service mainly to compensate for any loss that would be incurred for charging a reduced fee for providing that service. The table below shows the payments made in the reporting period.

TRANSFERS AND SUBSIDIES	
Subventions to:	
Montserrat Volcano Observatory	6,704,172
Land Development Authority	225,400
Montserrat National Trust	470,000
Financial Services Commission	1,339,509
Montserrat Arts Council	1,505,100
Info Communication Authority	550,000
Montserrat Philatelic Bureau	116,250
Montserrat Community College	1,446,500
Local Airlines	216,000
Golden Years Home	603,600
Other	2,999,454
Grants and Contributions:	
Local Institutions	2,233,514
Regional Institutions	2,879,051
International Institutions	1,406,524
TOTAL TRANSFERS AND SUBSIDIES	**22,695,074**

Debt

Debt refers to all liabilities that require payments of interest and a principal sum. GoM total debt stock stands at approximately $6.70 million and takes into account GoM's external debts and two domestic debts as detailed below:

Loan Reference	*Description*
Port Development Loan MOT2	*Payable to the Caribbean Development Bank*
Consolidated Line of credit	*Payable to the Caribbean Development Bank (loan used to provide student loans and agricultural developments*
Second Power Project	*Payable to Caribbean Development Bank*
MSSF- Davy Hill Houses	*Payable to the Montserrat Social Security Fund in relation to the Davy Hill Housing Regeneration Program. Original Loan amount was $1.58 million payable at 3.5% p.a.*
MUL (Generating Set)	*Payable to MUL in relation to the purchase of a generating set. Original debt for $1.67 million was approved by Exec Council Decision 529/06*

(See Statement of Public Debt).

Total Recurrent Expenditure

RECURRENT EXPENDITURE	
Personal Emoluments	**51,252,508**
Pension, Gratuities and Other Benefits	**16,713,034**
Goods & Services	**53,428,406**
Transfers and Subsidies	**22,695,074**
Social Services	**5,625,604**
Other Expenditure	**11,982,491**
Debt	**1,070,277**
TOTAL RECURRENT EXPENDITURE	**162,767,393**

Social Services Expenditure

This expenditure refers to the provision of benefits or programs intended to mitigate the risks associated with unemployment, ill health or other circumstances which adversely affect the welfare of an individual or household. A schedule of the type of benefits and the amount that was paid during the reporting period is as follows:

SOCIAL SERVICES EXPENDITURE	
Sickness and Disability Benefit	2,151,616
Family and Children Benefit	21,727
Unemployment Benefit	37,675
Housing Benefit	26,871
Social Protection Other	124,613
Nutrition & Health Education	442,582
Health Promotion	44,721
Financial Assistance	2,385,291
Rental Assistance	302,264
Foster Care Allowance	88,243
TOTAL	5,625,604

Other Expenditure

Other miscellaneous recurrent expenses or liabilities incurred that do not satisfy the aforementioned recurrent expenditure categories.

Note 22. Investing Activities

This refers to funds received from investments held by GoM. This includes receipts from GOM financial assets, such as receipts from the RAC Grenada Bonds (See note 12), and dividends from the Bank of Montserrat. Additionally, funds received for Capital Projects geared to improving the physical infrastructure in Montserrat have been incorporated in the total net flow for Investing Activities. Conversely, receipts intended to support the local economic infrastructure have been categorised as Operating Activities.

The schedule below provides a breakdown of the investment receipts from GOM financial assets for the FY 2024/2025.

INVESTMENT RECEIPTS	*AMOUNT ($)*
BOM DIVIDENDS	*1,235,697*
RAC: PRINCIPAL	*34,656*
INTEREST	*184,273*
EU SAVINGS INT	
TOTAL INVESTMENT RECEIPTS	*1,454,626*

Note 23. Financing Activities

Financing activities refer to the flow of funds held for projects in the Development Fund and the payment and reimbursement of all advances as detailed in Notes 13-18.

Note 24. Capital Receipts

Capital receipts are captured under the recurrent income schedule as part of the broad "non-taxable income" nomenclature. This line item in the Statement of Cash Receipts and Payment fleshes out this sum to show the amount GoM received in relation to the sale of lands, the disposal of GOM vehicles or other fixed assets.

Note 25. Capital and Revenue Expenditure/Development Grants Expenditure

Capital and Revenue Expenditure refers to funds spent from the Development Fund. A separation in the development expense account was made to differentiate between the two types of expenditure from the various project heads.

Capital expenditure includes costs incurred on the acquisition of a fixed asset and any subsequent expenditure that increases the value of an existing fixed asset. Capital expenditures are expenditures that produce benefits across multiple time periods, such as the costs incurred for acquiring new accommodation for GoM, building of bridges and other long-term structures. In contrast, revenue expenditures are expenditures that produce benefits across one single time period such as funds expended for training from a project vote or the funding of technical assistance etc.

Note 26. Deposits and Advances

The amount represents the net outflow or inflow of advances and deposits held as below-the-line (BTL) accounts (See Notes 11-18).

Analysis of Consolidated Statement of Budget and Actual Amounts

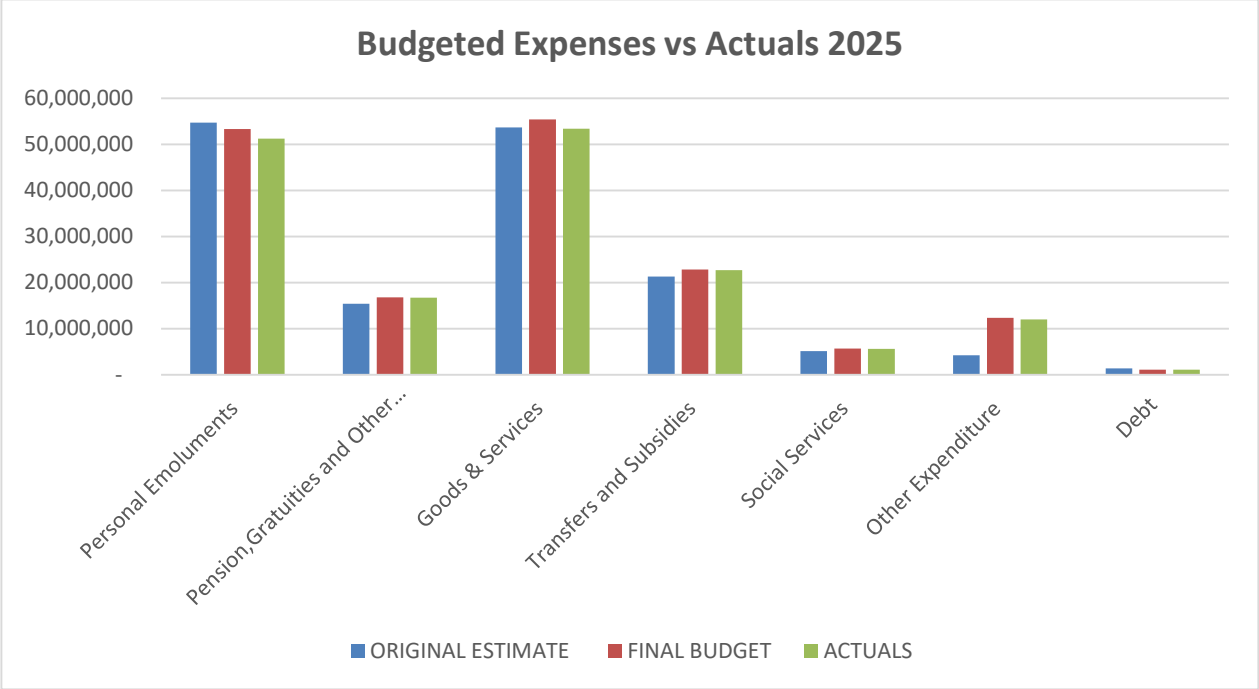


Chart 1.1 *compares Original Estimates, Final Budget, and Actuals for seven key expenditure categories for 2025. The data highlights the following:*

- *Personal Emoluments was originally budgeted at $54.7 million but was adjusted downward to a final budget of $53.3 million, with actual spending totalling $51.3 million—representing a 3.91% underspend against the final budget and 6.34% below the original estimate. This underspend was due to delayed recruitment and vacant posts.*
    - *For Pension, Gratuities, and Other Benefits, the original allocation of $15.4 million was increased to $16.8 million, to meet commitments for pensions, terminal benefits, and other retirement-related payments during the reporting period*
- *Actual spending came in slightly below at **$16.7 million**, amounting to a marginal **0.34% underspend** from the final budget, but **8.38% higher** than originally projected.*
- *Goods and Services were initially allocated $53.7 million, with an upward revision to $55.4 million. Actuals were $53.4 million, indicating a 3.58% shortfall from the final budget, and almost exactly in line with the original estimate, pointing to a possible combination of cost efficiencies and deferred operational activities across the service. Transfers and Subsidies increased from $21.3 million to $22.8 million - a 6.86% increase from the original budget, with actual spending closely matching the revised budget, at $22.7 million.*

- *Social Services spending was initially projected at $5.1 million and later adjusted upward to a final budget of $5.7 million—an 11% increase, to accommodate programmatic expansion or rising demand, such as medivacs, etc. The actual expenditure amounted to $5.6 m, and appears as a modest 0.78% underspend relative to the final budget and a 10.19% increase compared to the original estimate. However, it is important to note that a substantial portion of Social Services-related expenditure was processed through the Ministry of Finance's vote under Goods and Services to facilitate timely disbursement. As such, the reported variance should be interpreted with the understanding that cross-vote support was provided in the execution of social services commitments.*

- *Other Expenditure saw the largest upward revision—from $4.2 million to $12.3 million—due in part to the settlement of contingent liabilities – particularly the arbitration matter with Galloway's Construction Ltd. Actual spending reached $12.0 million, only 2.71% below the revised figure, but a substantial 184% increase over the original estimate.*

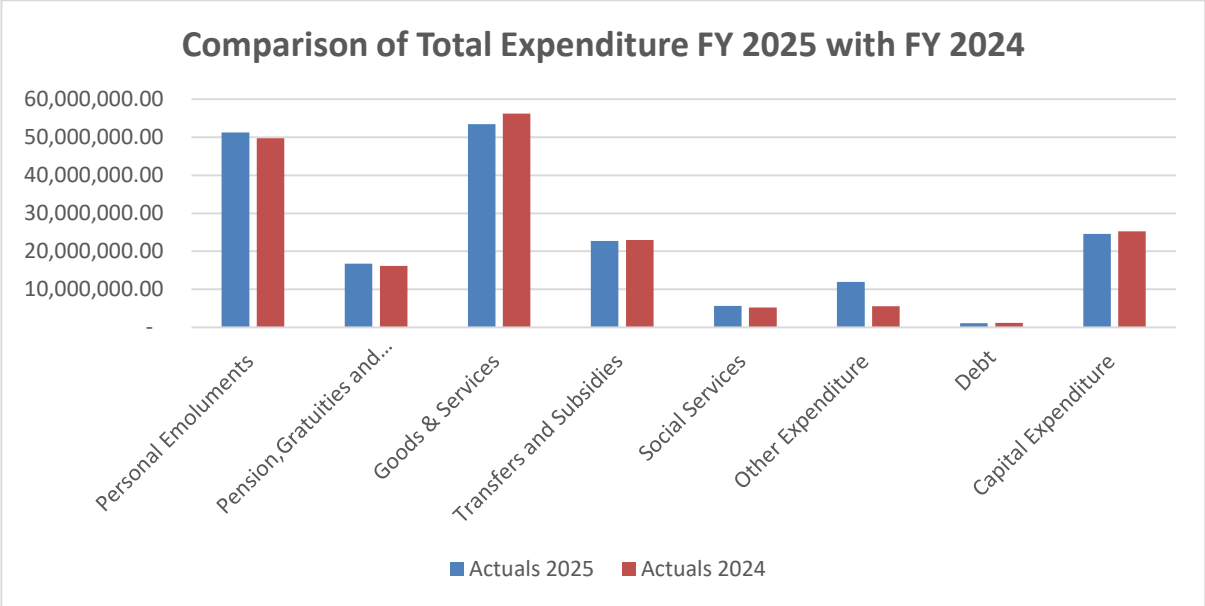


***Chart 1.2* Comparison between actual spend for 2025 FY and the 2024 FY**

- *Personal Emoluments increased by approximately 3.1%, rising from $49.73 million in FY 2024 to $51.25 million in FY 2025, reflecting salary adjustments during the fiscal year. Similarly, Pensions, Gratuities and Other Benefits grew by 3.2%, moving from $16.19 million to $16.71 million, influenced by the timing of retirement benefits falling due and early exit payments. In contrast, Goods and Services saw a modest 5% decrease, falling from $56.22 million to $53.43 million.*

- *Transfers and Subsidies decreased slightly by 1.3%, from $23.00 million in FY 2024 to $22.70 million in FY 2025, while Social Services rose by 7.5%, from $5.23 million to $5.63 million.*

- *There was a significant increase in Other Expenditure, which more than doubled, up 117% from $5.53 million to $11.98 million. This spike is attributed in part to exceptional or one-off payments for claims against the government.*

- *Debt servicing for the fiscal year 2025 amounted to $1.07 million, reflecting a **7.24% decrease** compared to the amount paid in 2025. The lower outlay is attributed to reduced loan obligations during the period. Capital Expenditure also decreased marginally by 5.5%, from $25.97 million to $24.55 million, due to continued delays in implementation.*

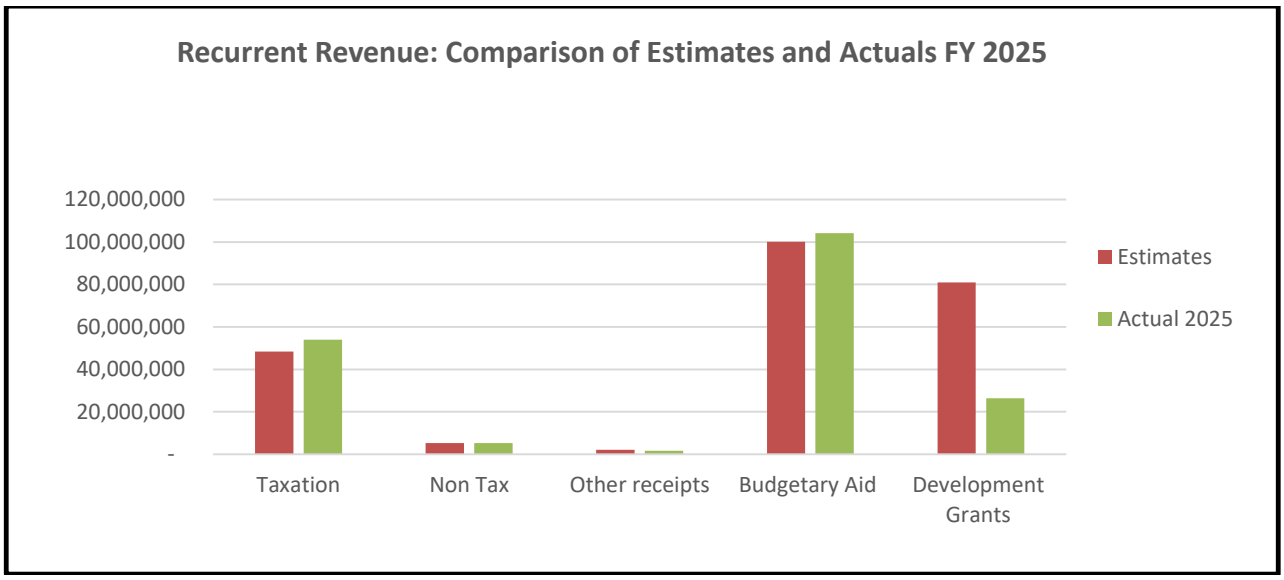


***Chart 1.3a* Actual revenue collections against the estimate for FY 2021/22**

- *Total recurrent revenue for FY 2025 amounted to $165.36 million, exceeding the approved estimate of $155.83 million by approximately $9.53 million (6.1%). This outperformance was primarily driven by stronger-than-anticipated tax collections and an increase in the budgetary aid allocation.*

- *Tax revenue amounted to $54.05 million compared to an estimate of $48.37 million, resulting in a favourable variance of $5.68 million (11.7%). Key highlights in tax collections are as follows:*

- *Company Tax*
  Collections reached $5.31 million, significantly exceeding the estimate of $2.56 million by $2.76 million (an overperformance of 208%). The bulk of this increase occurred in Q4, as several companies opted to pay their provisional taxes before fiscal year-end, pushing Q4 receipts to almost three times the quarterly projections.

- *Personal Income Tax (PAYE)*
  Total receipts amounted to $15.04 million, slightly above the projected $14.58 million by $0.46 million (103% of projections) despite the reduction in the income tax rates during the reporting period.

- *Withholding Tax*
  As it relates to withholding tax, collections for the year totaled $2.88 million, surpassing the forecast of $2.56 million by $0.33 million (113% of projections). However, a total of $0.249m was reimbursed to the relevant CIPREG tax as per Cabinet directive and in line with the stipulations of external funding arrangements. This net result shows withholding tax exceeding the original budget by 3%.

- *Consumption Tax (Code: 12505)*
  A key revenue source, the Consumption Tax generated $14.87 million, compared to a target of $13.50 million. This represents a surplus of $1.37 million or 110% of expected collections.

- *Property Tax (Code: 11501)*
  Year-end collections stood at $0.71 million, which is 92% of the $0.78 million projected. Though slightly below target, this is considered acceptable, especially given the department's focus on clearing arrears.

- *Import Duties (Code: 12501)*
  Revenue reached $7.25 million, just shy of the $7.38 million target (98%), with lower-than-expected collections attributed to a higher share of imports originating from CARICOM and qualifying for duty exemptions.

- *Customs Processing Fee (Code: 12507)*
  Generated $0.86 million, exceeding the forecast of $0.73 million by 17%, despite Q4 collections underperforming. This indicates stronger-than-expected imports qualifying for exemption from other duties.

- *Insurance Company Levy (Code: 12003)*
  Delivered $0.47 million, a significant overperformance relative to the $0.25 million estimate (189%), reflecting improved compliance and reporting by relevant entities.

- *Embarkation Tax (Code: 12005)*
  Ended the year at $0.30 million, which is 96% of the $0.31 million target. Missed targets are linked to delays in implementing scheduled ferry services over peak periods.

- *Arrears Collections*

  Company Tax Arrears: $0.39 million vs $0.40 million projected (98%)

  Income Tax Arrears: $0.20 million vs $0.30 million projected (66%)

  Property Tax Arrears was a standout contributor, where actual collections amounted to $0.78 million, significantly exceeding the projected $0.40 million (195%). This overperformance is primarily attributed to payments made in response to property tax auction sales, which prompted property owners to settle outstanding arrears to avoid losing their properties.

  Other notable areas of collections were the Bank Interest Levy, which achieved 95% of its target and Airport Security Charge, which exceeded expectations (113%).

- *Non-tax revenue also slightly exceeded expectations, with actual receipts of $5.35 million versus an estimate of $5.23 million, a modest increase of $125,753 (2.4%). Key revenue performance includes collections for Driver's Licence that exceeded estimates 11% due to the growth in the number of licence holders, including non-residents. There was a corresponding increase in the motor vehicle licence due to the new registrations for motor vehicles. Telecommunication Licence also exceeded revenue estimates, recording 182% of the total estimates on account of the payment of arrears during the reporting period.*

- *In contrast, other receipts underperformed, falling short of the projected $2.07 million by $331,316 (16%), with actual collections amounting to $1.73 million. The shortfall may reflect lower-than-expected incidental or miscellaneous income.*

- *Budgetary aid surpassed the estimate of $100.17 million, reaching $104.22 million, a positive variance of $4.05 million (4.0%), owing to continued support from external partners.*

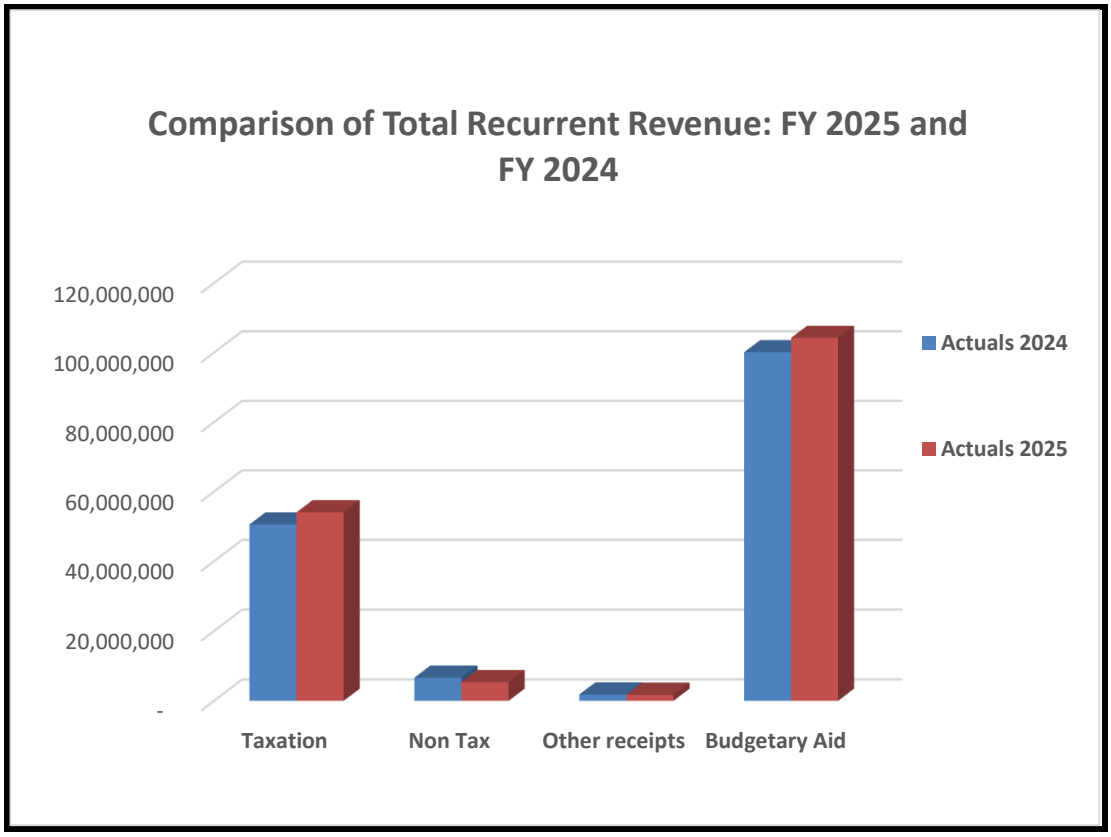


***Chart 1.3b* Variance between actual recurrent revenue for FY 2025 and FY 2024.**

The data shows the increase in recurrent revenue to approximately $165.36 million in FY 2025, up from $159.10 million in FY 2024—an overall growth of 4%. The main driver was a rise in tax revenue, which increased by $3.49 million (6.9%), from $50.56 million to $54.05 million.

Budgetary aid also increased modestly by $4.12 million (4.1%), indicating continued external support. However, non-tax revenue declined by $1.27 million (19.3%), and other receipts dipped slightly by (4.4%), suggesting reduced inflows from fees, fines, or incidental sources.

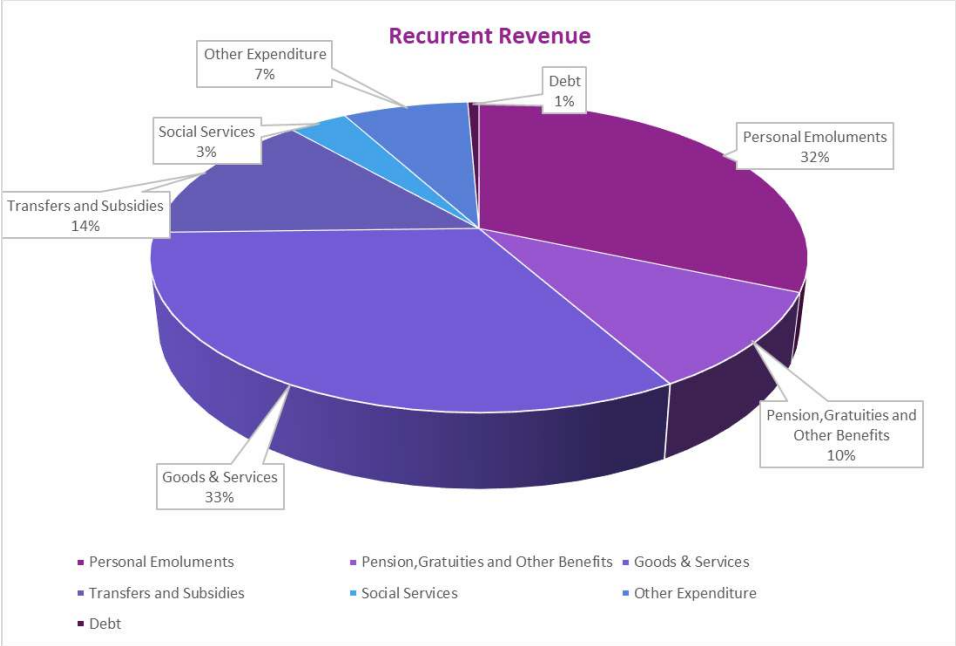


***Chart 1.4* Spending ratio for the recurrent budget**

- *The distribution of recurrent expenditure in 2025 reflects a consistent pattern of government spending.*
    - *Personal Emoluments accounted for approximately 32% of total recurrent expenditure, maintaining a consistent share relative to the previous fiscal year, which reflects fairly stable PE commitments across government operations. Goods and Services remained the largest expenditure category, representing 34% of total spending—an indication of continued operational costs tied to government service delivery.*
    - *Transfers and Subsidies comprised 14%, a slight reduction compared to 15% in FY 2024. Pensions, Gratuities, and Other Benefits absorbed around 11% of recurrent expenditure.*
    - *Debt servicing for the fiscal year 2025 amounted to $1.07 million, reflecting a 7.2% decrease compared to the 2024 amount of $1.15 million. The decline can be attributed to reduced loan obligations. These obligations remain a small portion of the government's recurrent outlays.*

- *Overall, the distribution of recurrent expenditure in 2025 reflects a consistent pattern of government spending, with wages and core services dominating the expenditure profile, and modest allocations to debt and social support mechanisms.*

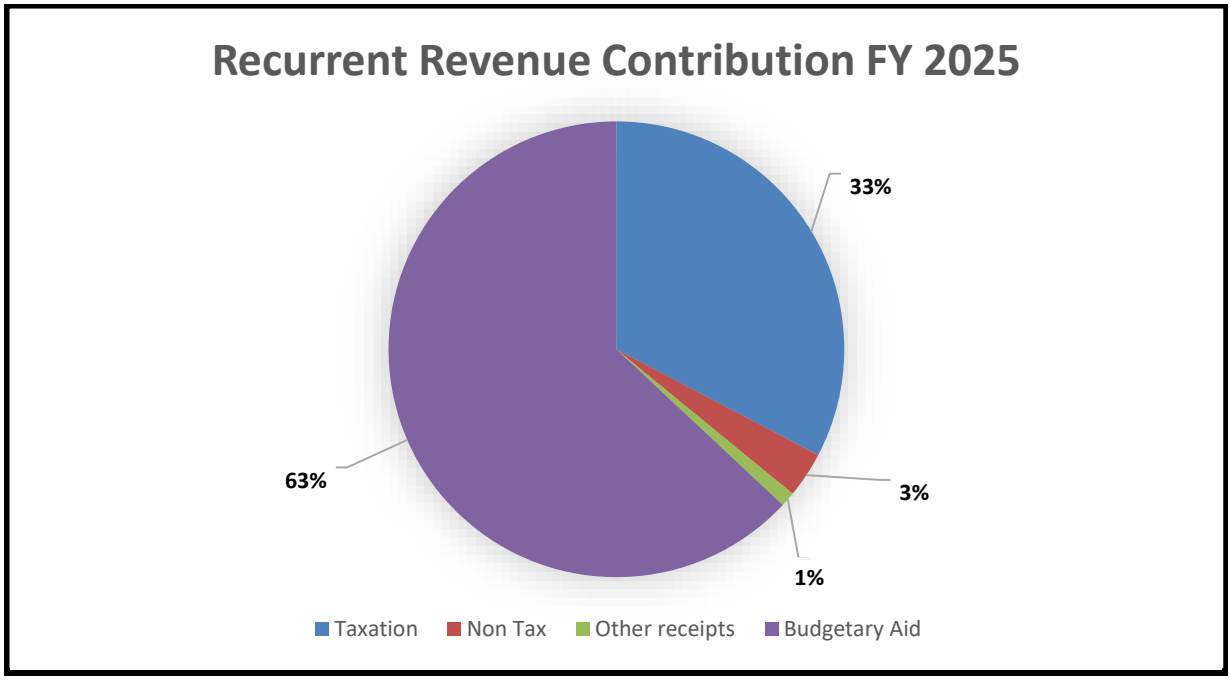


***Chart 1.5** Makeup of the revenue base for the 2021/22 Fiscal Year*

- *Budgetary Aid remains the largest contributor to recurrent revenue, accounting for approximately 63% of total inflows. This underscores the government's continued reliance on external support to fund its operations and deliver essential services.*

- *Tax Revenue represented the second-largest source, contributing 33% of total recurrent revenue. This reflects the government's ongoing efforts to strengthen domestic revenue through taxation.*

- *Non-Tax Revenue accounted for approximately 3%, comprising earnings from fees, licenses, and other administrative sources. Meanwhile, Other Receipts, which include miscellaneous inflows, made up just 1% of the total.*

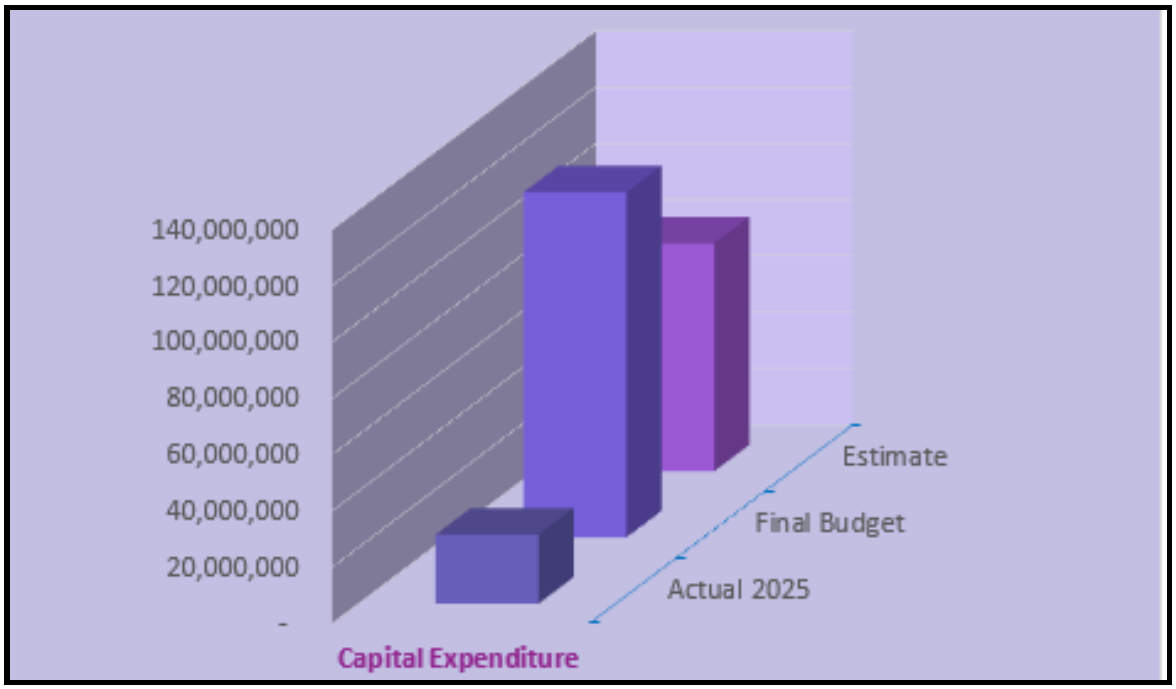


***Chart 1.6* Comparison of the total capital estimates for fiscal year 21/22 with the actual outturn**

- *The data shows that Capital expenditure was significantly below both the original and revised budget allocations. The original capital budget stood at $80.95 million, later increased to $122.58 million following the inclusion of supplementary allocations and virements. However, the actual capital spent amounted to just $24.55 million, reflecting a shortfall of 70% against the original budget and an even larger variance of 80% when compared to the final budget allocation for capital expenditure.*

- *The significant underspend in capital project expenditure is largely attributed to project delays due to staffing constraints and adjustments to implementation timelines. Several initiatives were deferred or delayed due to insufficient planning readiness, changes in administration, or the prioritization of other national activities. In some cases, projects awaited Cabinet steer or required revised scopes for the implementation of some projects, such as the Port project.*

- *Additionally, supplementary funding received late in the fiscal year for projects such as PMO Capability Development and Critical Equipment meant that implementation plans had to be adjusted, with spending now anticipated in the 2025/26 fiscal year. Strategic reallocations, such as those from the Economic Recovery and Investment Fund to other expenditure lines, further contributed to the delays that impacted the underutilization of project funds for the reporting period.*

HIGHLIGHTS OF ANNUAL PERFORMANCE – 2025

Objective	Output	Proportion Completed/Outcome
Ministry of Finance – Financial Intelligence Unit		
Facilitate effective collaboration and information sharing with domestic law enforcement, regulatory bodies, and the private sector.	Number of information-sharing meetings.	The newly formed Unit exceeded its target due to paramount engagement with stakeholders, which was critical in establishing effective communication and collaboration. During this period, we were also undergoing a Mutual Evaluation by the Financial Action Task Force (FATF), emphasising the importance of domestic cooperation among all parties involved. This collective effort was driven by a shared goal of enhancing compliance and improving our operational framework, ultimately leading to successful outcomes that surpassed initial expectations.
Conduct a comprehensive review of Montserrat's legislative and regulatory framework against the FATF Recommendations.	Number of public awareness programs conducted.	Public awareness was key as the unit's goal was to promote and educate the unit's work to prevent and detect ML offences. This fostered stakeholder collaboration, improved understanding, and increased the number of suspicious activity reports filed. Public awareness is crucial in combating money laundering (ML) offences, as it enables individuals and organisations to recognise suspicious activities that may indicate illicit financial transactions. By educating stakeholders—including financial institutions, law enforcement agencies, and the general public—about the signs of money laundering, the Unit can enhance its effectiveness in preventing such crimes.

Objective	Output	Proportion Completed/Outcome
Ministry of Finance – Fiscal Policy		
Expand the utility of information provided by ministries and departments in respect of arrears monitoring and collection by reviewing the quarterly finance performance reporting template.	# of meetings conducted for MDAs to report on arrears collection.	Only one of the two meetings were held for the year, and that ensued during visits to Ministries and Departments, indicating the need to report on Arrears. The Arrears Committee is yet to determine the way forward on the matter.
Collaborate with the GIU to introduce bi-monthly economic update publications that satisfy information needs for a wide cross-section of stakeholders by Q2 2024/25.	Number of projects subjected to economic appraisals reviewed by MOFEM.	The GDP data was being revised, and there was a slow production of some of the key data required to feed into the update report.
Explore options for the adoption of systems for appropriate public participation in the annual budget process and seek the Cabinet's endorsement of the preferred option by the end of Q4 2024/25.	Number of persons surveyed.	This indicator was not achieved due to the strain at the end of the year on the unit and staffing issues.
Ministry of Finance – Treasury Department		
Enhance the reliability of real-time fixed asset data by the end of the FY, through an updated asset registration process and a targeted consultation approach with GoM agencies, which will serve to optimize the tracking, performance, as well as the reporting of GoM's high-valued long-term assets. (SDP Outcome 5; PA 3)	Valuation of GoM Buildings included in the Asset Register will need to be conducted by an acceptable professional, and the building descriptions updated in the database by the end of the FY 2024/25.	The MATLE and MCW were able to complete data collection for building information, and additional Land information was received to update the Assets database. More recent building valuations are required by the Auditors as per the Auditor General's Report, and until this is done, the Public Accounts will continue to be qualified.
Expand the reporting boundaries of the Public Accounts by improving and increasing the level of accrual disclosures that will provide a fuller picture of GoM's financial performance and position to all stakeholders by 2025. (SDP Outcome 5; PA 3)	Updated Annual Returns to facilitate disclosures of matters pertaining to Government losses and write-off of assets	The objective is a moving target as enhancements to accrual disclosures create new opportunities and obligations for further disclosure.

Ministry of Finance – Project Management Office		
Create a Procurement Manual describing efficient and effective procurement processes to achieve transparency, accountability, fairness and value for money.	No. of procurement toolkits published.	CDB is currently engaged in conversations to support the creation of a Procurement Manual for the GOM. In principle, CDB has agreed to fund. The Procurement Manual has been rescheduled for the next fiscal year once the new law and regulations are approved.
Build the capacity of businesses and people involved in procurement in select subject matters by the end of 2024/25 to enhance the participation of local suppliers in public procurement.	No. of training sessions for the business community.	Successfully completed. Supplier Workshop was carried out in February 2025.
A project management training workshop was conducted for persons implementing projects in the Public Sector to introduce different project management concepts, e.g. Risks management and the different tools/templates used when implementing projects.	Persons in the public sector were trained in various areas of project management and the tools and templates used.	Successfully completed.
Legislature		
To further enhance good governance in Montserrat (i.e. the Legislative Assembly) through the introduction and debate of legislation/PAC /Committee reports in meetings of the Legislative Assembly. P.A. 4(1).	21	100% - The target was exceeded.
To research, document and publish the history of Parliament in Montserrat by the end of Q4 2024/25. (Outcome 13).	2	100%
Constitution & Commissions Secretariat		
Facilitate the appointment and induction of a new Complaints Commission. [PA 5]	0	The Complaints Commission remained non-functional for the FY 2024/25 reporting year.
To support the Electoral Commission in preparations for the 2024 General Elections through the establishment of an Elections website, publications, review and updating of the Voters' List. [PA 5]	33	The EC exceeded its allotted meetings due to preparation for the election, which was held in October 2024.

Objective	Output	Proportion Completed/Outcome
MAHLE – Strategic Management & Administration		
Explore and implement management strategies (business process re-engineering) that enhance operational efficiency, increase grant funding and revenue generation capacity of the Ministry on an ongoing basis. (SDP Outcome 5).	Cycle time (days) for processing of applications for landholding licenses	Q1 – 91 days Q2 – 66 days Q3 – Nil Q4 – 26 days
Review and strengthen the information management systems within the Ministry to support the development of evidence-based policies and fulfil the necessary reporting requirements by consistent review of information requirements and changes in information technology applications on an ongoing basis. (SDP Outcome 5).	Number of cabinet papers passed by Cabinet.	Q1 – 11 Q2 – 6 Q3 – 3 Q4 – 6
MAHLE – Agricultural Services		
Increase production of and access to targeted products (crops, livestock, poultry and fish), through research and education, outreach services, training, incentives and the implementation of specialized programmes and projects. [1.11, National Outcome 1].	Number of farmers receiving incentives for onion and white potato production. Targeted - 15	Q1 – 0 Q2 – 4 Q3 – 3 Q4 – 0
Conserve and sustainably manage environmentally sensitive marine resources through improved data gathering systems and implementing marine spatial planning and monitoring systems by 2025. [1.11, National Outcome 1].	Number of broiler chicks imported. Targeted – 8,000	Q1 – 1800 Q2 – 3700 Q3 – 3800 Q4 – 1825
MAHLE – Housing Policy & Support Services		
Upgrade and improve at least ten (10) vulnerable persons living without indoor bathrooms/toilets and/or indoor kitchens and homes requiring minor repairs through the issue of Home Improvement grants to bring them to a decent standard by March 2025. This would improve mitigation against natural disasters and reduce the likelihood of health and safety risks to the vulnerable, whilst enhancing the quality of life of the vulnerable. (National Outcome 2), the numbers on the Waiting List would also be decreased as a result. (National Outcome 2).	Number of households benefitting from improved housing through Home Improvement Grants (repairs and bathroom upgrades). Targeted - 16	Q1 – 7 Q2 – 6 Q3 – 3 Q4 – 5

Increase access to homeownership for qualified low to middle-income households throughout the year 2024/25 through Public/Private Partnership Investment strategies and fiscal incentives. This includes Housing grants, duty-free concessions for the HOME Programme, Residential Serviced Lots and New Builds to expand the local housing stock on the island by March 2025. (National Outcome 2).	Number of households benefitting from fiscal incentives. Targeted - 10	Q1 – 0 Q2 – 8 Q3 – 4 Q4 – 4
MBULT – Labour Department		
To update the policies and practices to ensure that they are equitable and in line with modern international standards	% reduction in complaints received by the Labour Department.	85%
Develop & maintain a workplace audit checklist in accordance with the Labour Code requirements. Monitor workplace compliance levels with a checklist.	Number of workplace inspections.	30
To update the labour laws to ensure that they are equitable and in line with modern international standards	Per cent resolution for cases submitted to the Department.	90%
Ministry of Education – Secondary		
Revise and update School Rules to incorporate regulations for plant management, child safeguarding and best practices for student support services.	Number of students enrolled.	Males – 130 Females - 144
To implement a monitoring and evaluation system for the comprehensive whole school behaviour management strategy by April 2025.	Number of student disciplinary matters managed.	Males – 10 Females - 4
Office of the Deputy Governor		
To foster a safe, exciting, innovative and enabling physical working environment.	Number of Building Maintenance Requests addressed.	10 of 15, which represents 67%
To safeguard National Security and Public Interests against the risks of Nationality and Identity Fraud and unsustainable Government Liability.	Number of BOTC passports received and delivered. Number of Consular Services applications processed for citizens.	251 - This represents 101% 131 - This represents 328%
To ensure adequate pension provision to safeguard against unsustainable government liability	Number of pension applications processed. Number of pension recipients with total income below the minimum Social Welfare payment.	26 of the 27 milestones 715

Objective	Output	Proportion Completed/Outcome
Human Resource Management Unit		
To improve HR services through the implementation of various key strategies: recruitment & retention; Recognition & reward; grievance and discipline; leave management; succession planning & Talent Management; orientation & induction; learning & development; PSC operations;	Average turnaround time for the recruitment of officers. Number of internal transfers. Number of promotions.	72 days 11 24
To ensure that the Public Service has a cadre of professional, high-performing public officers with the competencies to drive the Government's policy and legislative agenda.	Number of local in-service training sessions held. Number of scholarships awarded.	8 4
Royal Montserrat Defence Force		
To provide military support to the Marine Unit through the Implementation of a sea cadet programme that would provide training for future maritime officers and increase public understanding of Maritime services.	Number of sea cadet recruits.	11
To strengthen the GoM's capacity to respond to emergencies	Number of young women in the Montserrat Cadet Corps.	8
Disaster Management Coordination Agency		
Promote effective communication during an emergency. Enhance early warning capacity through the delivery of timely alerts to the general public to improve preparedness and mitigation.	Up time for the alerting system.	94%. The DMCA continues to make every effort to maintain 100% online coverage due to the age of the early warning system. Hence, the department is in the process of doing a total overhaul of the system.
Ministry of Health & Social Services –Strategic Management and Administration		
To provide strategic policy direction, financial management and administrative services to support the efficient and effective operation of Ministry Programmes.	Progress on sustainable operational capacity.	Completed RESEMBID equipment installation; Supported continued engagement of Locum radiographers; Supported continued engagement of Remote Reading Services; Completed RESEMBID implementation period; Successfully spent over 95% of HST budget for FY 24-25.
To empower persons and provide appropriate social care to the most vulnerable persons on Montserrat through effective partnerships	Per cent of assessments completed within 21 days (Child Safeguarding). Targeted – 70%	Q1 – 2/8 (25%) Q2 – 7/12 (58%) Q3 – 4/16 (25%) Q4 – 3/16 (19%)

GLOSSARY OF ABBREVIATIONS

BNTF	Basic Needs Trust Fund
CDB	Caribbean Development Bank
CIPREG	Capital Investment Programme for Resilient Economic Growth
COA	Chart of Accounts
DITES	Department of Information Technology and E-Government Services
DFID	Department for International Development
EU	European Union
FCDO	Foreign, Commonwealth and Development Office
GFS	Government Financial Statistics
GFSM2914	Government Financial Statistics Manual 2014
GOM	Government of Montserrat
IPSAS	International Public Sector Accounting Standards
MNI	Montserrat
MOFEM	Ministry of Finance and Economic Management
MOHSS	Ministry of Health and Social Services
OTEP	Overseas Territories Environment Programme
RESEMBID	Resilience, Sustainable Energy and Marine Biodiversity Programme
SCAF	Small Capital Asset Fund
SOE	State Owned Enterprise
SS	SmartStream (GoM's accounting software)
UNICEF	United Nations International Children's Emergency Fund