

GOVERNMENT  
OF  
BERMUDA



**APPROVED  
ESTIMATES  
OF  
REVENUE AND  
EXPENDITURE  
FOR THE YEAR  
2025/26**

# TABLE OF CONTENTS

## SECTION A - SUMMARY ANALYSIS

SUMMARY OF CONSOLIDATED FUND ESTIMATES.....	A 1
SUMMARY BY DEPARTMENT OF	
-CURRENT ACCOUNT REVENUE.....	A 2
-CURRENT ACCOUNT EXPENDITURE.....	A 5
-CAPITAL ACCOUNT EXPENDITURE.....	A 9
-EMPLOYMENT .....	A 11
ANALYSIS OF CURRENT ACCOUNT REVENUE.....	A 4
ANALYSIS OF CURRENT ACCOUNT EXPENDITURE.....	A 8

## SECTION B - CURRENT ACCOUNT ESTIMATES

EXPLANATORY NOTES.....	B 1
------------------------	-----

### NON-MINISTRY DEPARTMENTS **B 6**

HEAD 01 GOVERNOR & STAFF.....	B 7
02 LEGISLATURE.....	B 10
05 OFFICE OF THE AUDITOR GENERAL.....	B 16
56 HUMAN RIGHTS COMMISSION.....	B 17
63 PARLIAMENTARY REGISTRAR.....	B 20
85 OMBUDSMAN'S OFFICE.....	B 23
92 INTERNAL AUDIT.....	B 26
98 INFORMATION COMMISSIONER'S OFFICE.....	B 29
101 PRIVACY COMMISSIONER'S OFFICE.....	B 34

### MINISTRY OF CABINET & DIGITAL INNOVATION **B 38**

HEAD 09 CABINET OFFICE.....	B 39
13 POST OFFICE.....	B 45
18 LIBRARIES & ARCHIVES.....	B 52
32 DEPT. OF PLANNING.....	B 57
43 DEPT. OF INFORMATION & DIGITAL TECHNOLOGIES.....	B 62
51 DEPT. OF COMMUNICATIONS.....	B 66
61 DEPT. OF EMP. & ORG. DEVELOPMENT .....	B 70
80 PROJECT MANAGEMENT & PROCUREMENT .....	B 75

### MINISTRY OF JUSTICE **B 78**

HEAD 87 MIN. OF JUSTICE HQ.....	B 79
03 JUDICIAL DEPARTMENT.....	B 83
04 ATTORNEY GENERAL'S CHAMBERS.....	B 91
25 DEPT. OF CORRECTIONS.....	B 94
74 DEPT. OF COURT SERVICES.....	B 98
75 DEPT. OF PUBLIC PROSECUTIONS.....	B 102

# TABLE OF CONTENTS - continued

<b>MINISTRY OF FINANCE</b>	<b>B 106</b>
HEAD 10 MINISTRY OF FINANCE HQ.....	B 107
11 ACCOUNTANT GENERAL.....	B 111
12 CUSTOMS.....	B 116
28 SOCIAL INSURANCE.....	B 117
38 OFFICE OF THE TAX COMMISSIONER.....	B 120
39 REGISTRAR OF COMPANIES.....	B 125
49 LAND VALUATION.....	B 129
58 DEBT & LOAN GUARANTEES.....	B 132
<b>MINISTRY OF EDUCATION</b>	<b>B 133</b>
HEAD 16 MIN. OF EDUCATION HQ.....	B 134
17 DEPT. OF EDUCATION.....	B 137
41 BERMUDA COLLEGE.....	B 148
<b>MINISTRY OF HEALTH</b>	<b>B 149</b>
HEAD 21 MINISTRY OF HEALTH HQ.....	B 150
22 DEPT. OF HEALTH.....	B 154
24 HOSPITALS.....	B 166
91 HEALTH INSURANCE.....	B 168
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>	<b>B 171</b>
HEAD 44 MINISTRY OF ECONOMY & LABOUR HQ.....	B 172
14 DEPT. OF STATISTICS.....	B 175
27 IMMIGRATION.....	B 179
29 REGISTRY GENERAL.....	B 184
60 WORKFORCE DEVELOPMENT.....	B 188
94 ECONOMIC DEVELOPMENT.....	B 194
99 DEPT. OF LABOUR.....	B 198
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>	<b>B 201</b>
HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ.....	B 202
68 PARKS.....	B 207
79 ENVIRONMENT AND NATURAL RESOURCES.....	B 214
81 PUBLIC LANDS & BUILDINGS.....	B 222
82 WORKS & ENGINEERING.....	B 225

## TABLE OF CONTENTS - continued

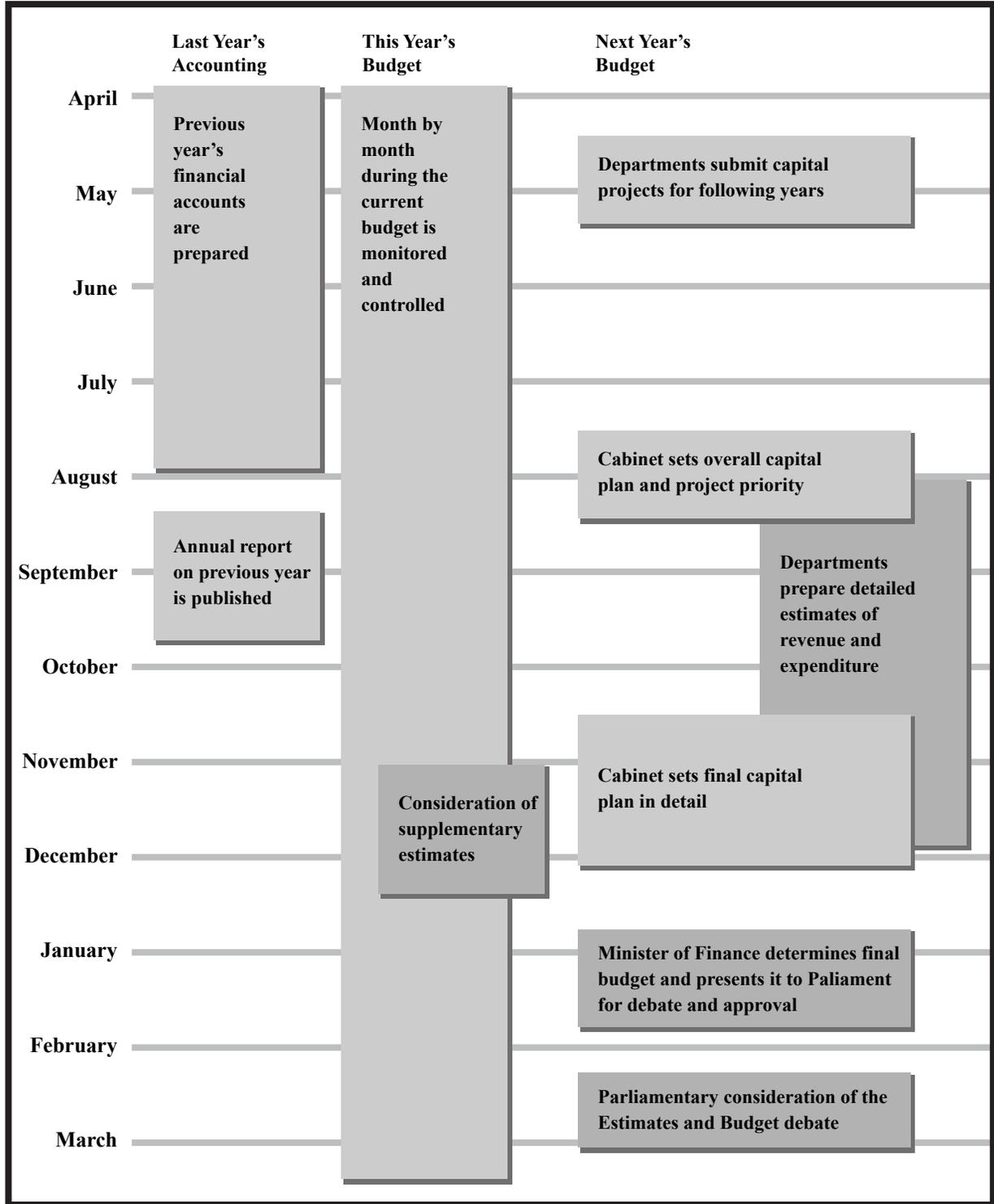
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>		<b>B 232</b>
HEAD 71	MIN. OF TOURISM & TRANSPORT, CULTURE & SPORT HQ.....	B 233
20	SPORT AND RECREATION.....	B 237
30	MARINE & PORTS.....	B 243
34	TRANSPORT CONTROL DEPARTMENT.....	B 248
35	PUBLIC TRANSPORTATION.....	B 252
48	TRANSPORT.....	B 256
52	DEPARTMENT OF CULTURE.....	B 258
 <b>MINISTRY OF NATIONAL SECURITY</b>		 <b>B 264</b>
HEAD 83	MINISTRY OF NATIONAL SECURITY HQ.....	B 265
06	DEFENCE.....	B 268
07	POLICE.....	B 273
12	CUSTOMS.....	B 278
45	FIRE SERVICES.....	B 282
88	NATIONAL DRUG CONTROL.....	B 285
 <b>MINISTRY OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS</b>		 <b>B 290</b>
HEAD 86	MINISTRY OF YOUTH, SOCIAL DEV. & SENIORS HQ.....	B 291
23	CHILD & FAMILY SERVICES.....	B 297
55	FINANCIAL ASSISTANCE.....	B 304
 <b>MINISTRY OF HOME AFFAIRS</b>		 <b>B 308</b>
HEAD 93	MINISTRY OF HOME AFFAIRS HQ.....	B 309
89	ENERGY.....	B 313
97	LAND TITLE & REGISTRATION.....	B 316
 <b>MINISTRY OF HOUSING &amp; MUNICIPALITIES</b>		 <b>B 319</b>
HEAD 90	MINISTRY OF HOUSING & MUNICIPALITIES HQ.....	B 320
53	BERMUDA HOUSING CORPORATION.....	B 322
 <b>SECTION C - CAPITAL ACCOUNT ESTIMATES</b>		
	CAPITAL DEVELOPMENT ESTIMATES (Schedule B).....	C 4
	CAPITAL ACQUISITION ESTIMATES (Schedule C).....	C 9
 <b>SCHEDULES</b>		
<b>NO.1</b>	GRANTS AND CONTRIBUTIONS.....	C 17
<b>NO.2</b>	PROFESSIONAL SERVICES.....	C 25
<b>NO.3</b>	RENTAL ACCOMODATION FOR GOVERNMENT DEPARTMENTS.....	C 26
<b>NO.4</b>	BERMUDA GOVERNMENT DEBT TRANSACTIONS.....	C 29
<b>NO.5</b>	BERMUDA GOVERNMENT DEBT & LOAN GUARANTEES.....	C 30

## TABLE OF CONTENTS - continued

<b>NO.6</b>	PUBLIC OFFICERS SALARIES	
	MEMBERS, ADMINISTRATIVE, PROFESSIONAL AND	
	TECHNICAL AND CLERICAL GRADES.....	C 31
	FIRE FIGHTERS .....	C 32
	TEACHERS AND PRINCIPALS.....	C 33
	LECTURERS AT BERMUDA COLLEGE.....	C 34
	BERMUDA REGIMENT .....	C 35
	POLICE OFFICERS .....	C 35
	PRISON OFFICERS .....	C 35
<b>NO.7</b>	CONSOLIDATED RECEIPTS - TEN YEAR SUMMARY.....	C 36
<b>NO.8</b>	CONSOLIDATED FUND EXPENDITURE - TEN YEAR SUMMARY.....	C 37
<b>NO. 9</b>	CONSOLIDATED FUND EXPENDITURE BY TYPE - TEN YEAR	
	SUMMARY.....	C 38
<b>NO.10</b>	DIAGRAMS - ESTIMATED EXPENDITURE BY	
	MINISTRY, CAPITAL, ETC.....	C 39
<b>NO.11</b>	DIAGRAMS - ESTIMATED EXPENDITURE BY CATEGORY.....	C 40
<b>NO.12</b>	DIAGRAMS - ESTIMATED REVENUE BY CATEGORY.....	C 41

# Financial Timetable

The Government's financial year begins on April 1st and ends on March 31st.



**GOVERNMENT  
OF  
BERMUDA**

**SUMMARY OF  
CONSOLIDATED FUND  
ESTIMATES FOR 2025/26 TO 2027/28**

<b>ACTUAL 2023/24 \$000</b>		<b>ORIGINAL ESTIMATE 2024/25 \$000</b>	<b>REVISED ESTIMATE 2024/25 \$000</b>	<b>ESTIMATE 2025/26 \$000</b>	<b>ESTIMATE 2026/27 \$000</b>	<b>ESTIMATE 2027/28 \$000</b>
<b>Revenue and Expenditure Estimates</b>						
1,176,703	1	1,232,341	1,248,468	1,243,148	1,238,658	1,194,011
0	1a.	0	0	187,500	600,000	600,000
<u>1,176,703</u>		<u>1,232,341</u>	<u>1,248,468</u>	<u>1,430,648</u>	<u>1,838,658</u>	<u>1,794,011</u>
977,599	2	992,017	992,145	1,053,778	1,085,391	1,117,953
0	2a.	0	0	56,250	65,000	75,000
<u>977,599</u>		<u>992,017</u>	<u>992,145</u>	<u>1,110,028</u>	<u>1,150,391</u>	<u>1,192,953</u>
199,104	3	240,324	256,323	320,620	688,267	601,058
<u>131,470</u>	4	<u>127,777</u>	<u>128,760</u>	<u>127,527</u>	<u>127,527</u>	<u>105,053</u>
67,634	5	112,547	127,563	193,093	560,740	496,005
<u>97,100</u>	6	<u>112,337</u>	<u>107,870</u>	<u>149,766</u>	<u>162,000</u>	<u>200,000</u>
<u>(29,466)</u>	7	<u>210</u>	<u>19,693</u>	<u>43,327</u>	<u>398,740</u>	<u>296,005</u>
<b>Capital Appropriations</b>						
96,007	8	112,337	107,870	149,766	162,000	200,000
<u>460</u>	9	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
96,467	10	112,337	107,870	149,766	162,000	200,000
<u>(10,254)</u>	11	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
86,213	12	112,337	107,870	149,766	162,000	200,000
<u>13,874</u>	13	<u>0</u>	<u>2,987</u>	<u>0</u>	<u>0</u>	<u>0</u>
100,087	14	112,337	110,857	149,766	162,000	200,000
<u>97,100</u>	15	<u>112,337</u>	<u>107,870</u>	<u>149,766</u>	<u>162,000</u>	<u>200,000</u>
2,987	16	0	2,987	0	0	0
<b>Consolidated Fund Balance (March 31)</b>						
1,000	17	1,000	1,000	1,000	1,000	1,000
2,987	18	0	2,987	0	0	0
<u>(4,102,153)</u>	19	<u>(4,098,956)</u>	<u>(4,082,460)</u>	<u>(4,036,146)</u>	<u>(3,637,406)</u>	<u>(3,341,401)</u>
<u>(4,098,166)</u>	20	<u>(4,097,956)</u>	<u>(4,078,473)</u>	<u>(4,035,146)</u>	<u>(3,636,406)</u>	<u>(3,340,401)</u>

<b>TYPE</b>	<b>DESCRIPTIONS</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
Revenue	Growth and Tax Reform	6.1%	16.1%	32.7%	-2.4%
Expenditure	Spending Reductions/Increases	1.5%	11.9%	3.6%	3.7%
Debt Refinance/ Repayment	Senior Notes Due \$000			(500,000)	
Budget Surplus	Debt Re-purchases and/or Sinking Fund Contributions	up to 100%	up to 100%	up to 100%	up to 100%
<b>NET DEBT</b>	Position as at end of year	<b>3,253,942</b>	<b>3,208,617</b>	<b>2,793,614</b>	<b>2,485,189</b>

## SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT REVENUE

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>NON-MINISTRY DEPARTMENTS</b>							
05	OFFICE OF THE AUDITOR	558	581	321	457	(124)	(21)
63	PARLIAMENTARY REGISTRAR	274	250	250	250	0	0
92	INTERNAL AUDIT	1	0	0	0	0	0
101	PRIVACY COMMISSIONER'S OFFICE	161	0	0	0	0	0
		<b>994</b>	<b>831</b>	<b>571</b>	<b>707</b>	<b>(124)</b>	<b>(15)</b>
<b>CABINET &amp; DIGITAL INNOVATION</b>							
09	CABINET OFFICE	308	50	50	5	(45)	(90)
13	POST OFFICE	1,887	2,829	2,415	2,359	(470)	(17)
18	LIBRARIES & ARCHIVES	7	14	8	8	(6)	(43)
32	DEPT. OF PLANNING	1,943	1,691	1,936	1,936	245	14
		<b>4,145</b>	<b>4,584</b>	<b>4,409</b>	<b>4,308</b>	<b>(276)</b>	<b>(6)</b>
<b>MINISTRY OF JUSTICE</b>							
87	MIN. OF JUSTICE HQ	3	59	59	0	(59)	(100)
03	JUDICIAL DEPARTMENT	3,493	4,329	4,118	4,811	482	11
74	DEPT. OF COURT SERVICES	6	0	0	0	0	0
75	DEPT. OF PUBLIC PROSECUTIONS	3	0	0	0	0	0
		<b>3,505</b>	<b>4,388</b>	<b>4,177</b>	<b>4,811</b>	<b>423</b>	<b>10</b>
<b>MINISTRY OF FINANCE</b>							
10	MIN OF FINANCE HQ	2,678	0	6,850	187,500	187,500	0
11	ACCOUNTANT GENERAL	11,197	1,999	1,500	500	(1,499)	(75)
12	CUSTOMS	232,277	238,676	229,754	219,928	(18,748)	(8)
28	SOCIAL INSURANCE	23	0	0	0	0	0
38	OFFICE OF THE TAX COMMISSIONER	739,552	792,609	815,579	827,530	34,921	4
39	REGISTRAR OF COMPANIES	73,305	76,508	75,058	75,186	(1,322)	(2)
49	LAND VALUATION	0	6	0	6	0	0
58	DEBT & LOAN GUARANTEES	0	0	750	750	750	0
		<b>1,059,032</b>	<b>1,109,798</b>	<b>1,129,491</b>	<b>1,311,400</b>	<b>201,602</b>	<b>18</b>
<b>MINISTRY OF EDUCATION</b>							
17	DEPT. OF EDUCATION	101	248	92	248	0	0
		<b>101</b>	<b>248</b>	<b>92</b>	<b>248</b>	<b>0</b>	<b>0</b>
<b>MINISTRY OF HEALTH</b>							
21	MIN. OF HEALTH HQ	48	72	93	28	(44)	(61)
22	DEPT. OF HEALTH	3,662	3,633	3,821	3,755	122	3
91	HEALTH INSURANCE	8	0	0	0	0	0
		<b>3,718</b>	<b>3,705</b>	<b>3,914</b>	<b>3,783</b>	<b>78</b>	<b>2</b>
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>							
44	MIN. OF ECONOMY & LABOUR HQ	12	0	0	0	0	0
27	IMMIGRATION	17,658	21,650	19,054	18,627	(3,023)	(14)
29	REGISTRY GENERAL	2,228	2,003	2,193	2,202	199	10
60	WORKFORCE DEVELOPMENT	9	8	8	8	0	0
94	ECONOMIC DEVELOPMENT	5,641	5,800	5,800	5,700	(100)	(2)
		<b>25,548</b>	<b>29,461</b>	<b>27,055</b>	<b>26,537</b>	<b>(2,924)</b>	<b>(10)</b>
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	0	438	296	1,357	919	210
20	SPORT & RECREATION	792	203	319	275	72	35
30	MARINE AND PORTS	6,686	6,314	4,941	6,314	0	0
34	TRANSPORT CONTROL DEPARTMENT	30,190	31,534	30,971	31,534	0	0
35	PUBLIC TRANSPORTATION	4,496	4,200	5,202	5,551	1,351	32
48	MIN. OF TRANSPORT HQ	1,954	0	0	0	0	0
52	DEPARTMENT OF CULTURE	1	0	0	0	0	0
		<b>44,119</b>	<b>42,689</b>	<b>41,729</b>	<b>45,031</b>	<b>2,342</b>	<b>5</b>

## SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT REVENUE - continued

HEAD (1)	DESCRIPTION (2)	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26 (\$000) % (7) (8)	
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	831	16	16	16	0	0
68	PARKS	217	227	227	227	0	0
79	ENVIRONMENT AND NATURAL RESOURCES	1,652	1,368	1,313	1,374	6	0
81	PUBLIC LANDS & BUILDINGS	2,725	3,243	3,247	3,247	4	0
82	WORKS & ENGINEERING	8,860	11,425	11,425	11,422	(3)	(0)
		<b>14,285</b>	<b>16,279</b>	<b>16,228</b>	<b>16,286</b>	<b>7</b>	<b>0</b>
<b>MINISTRY OF NATIONAL SECURITY</b>							
83	MIN OF NATIONAL SECURITY HQ	917	913	1,012	0	(913)	(100)
06	DEFENCE	20	0	0	0	0	0
07	POLICE	650	698	698	698	0	0
45	FIRE SERVICES	103	165	165	170	5	3
88	NATIONAL DRUG CONTROL	0	8	8	0	(8)	0
		<b>1,690</b>	<b>1,784</b>	<b>1,883</b>	<b>868</b>	<b>(916)</b>	<b>(51)</b>
<b>MINISTRY OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS</b>							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	0	634	630	643	9	1
23	CHILD & FAMILY SERVICES	199	192	202	225	33	17
		<b>199</b>	<b>826</b>	<b>832</b>	<b>868</b>	<b>42</b>	<b>0</b>
<b>MINISTRY OF HOME AFFAIRS</b>							
93	MIN. OF HOME AFFAIRS HQ	16	0	0	4	4	0
89	ENERGY	18,890	17,349	17,346	15,385	(1,964)	(11)
97	LAND TITLE & REGISTRATION	461	402	741	412	10	2
		<b>19,367</b>	<b>17,751</b>	<b>18,087</b>	<b>15,801</b>	<b>(1,950)</b>	<b>(11)</b>
		<b>1,176,703</b>	<b>1,232,344</b>	<b>1,248,468</b>	<b>1,430,648</b>	<b>198,304</b>	<b>16</b>

## ANALYSIS OF CURRENT ACCOUNT REVENUE

HEAD (1)	REVENUE DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>TAXES &amp; DUTIES</b>							
10	CORPORATE INCOME TAX	0	0	0	187,500	187,500	0
12	CUSTOMS DUTY	227,648	233,864	225,000	214,887	(18,977)	(8)
38	PASSENGER TAXES	22,780	26,400	25,000	23,200	(3,200)	(12)
38	STAMP DUTIES	24,140	27,500	24,500	25,113	(2,387)	(9)
38	LAND TAX	88,729	91,250	89,500	87,000	(4,250)	(5)
38	FOREIGN CURRENCY PURCHASE TAX	31,352	31,108	32,168	32,972	1,864	6
38	PAYROLL TAX	537,004	580,459	606,500	621,663	41,204	7
38	HOTEL OCCUPANCY	7,146	5,500	7,100	7,100	1,600	29
38	CORPORATE SERVICE TAX	5,315	5,250	5,800	5,800	550	10
38	FINANCIAL SERVICES TAX	13,585	14,611	14,880	15,252	641	4
38	TRANSPORT INFRASTRUCTURE TAX	10,648	12,000	11,600	10,900	(1,100)	(9)
38	TIMESHARING TAX	33	31	31	31	0	0
94	SALE OF LAND TO NON-BERMUDIANS	5,340	5,500	5,500	5,500	0	0
<b>FEES, PERMITS &amp; LICENCES</b>							
03	LIQUOR LICENCES	975	913	1,012	913	0	0
12	OTHER CUSTOMS FEES & CHARGES	2,167	2,320	2,046	2,223	(97)	(4)
12	WHARFAGE	929	951	1,180	1,180	229	24
13	POST OFFICE	1,929	2,914	2,419	2,500	(414)	(14)
27	IMMIGRATION RECEIPTS	17,655	21,631	19,033	18,561	(3,070)	(14)
29	TRADE & SERVICE MARK	1,969	1,762	1,997	1,950	188	11
30	FERRY SERVICES	638	848	607	850	2	0
30	SERVICES TO SEABORNE SHIPPING	4,166	4,084	3,289	4,135	51	1
32	PLANNING FEES AND SEARCHES	1,566	1,430	1,525	1,525	95	7
34	VEHICLE LICENCES AND REGISTRATION	30,176	31,540	30,973	31,540	0	0
35	BUS REVENUES	4,215	4,179	5,186	5,525	1,346	32
36	SOLID WASTE	5,081	4,865	4,865	4,865	0	0
36	WATER	1,403	4,000	4,000	4,000	0	0
36	RENTALS	3,254	3,596	3,560	3,603	7	0
39	COMPANIES - INTERNATIONAL	68,519	71,700	70,200	70,200	(1,500)	(2)
39	COMPANIES LOCAL	2,886	3,317	3,317	3,317	0	0
39	COMPANIES LICENCES	857	958	1,027	816	(142)	(15)
79	PLANT PRODUCTION & MARKETING CTRE	210	216	200	203	(13)	(6)
89	TELECOMMUNICATIONS RECEIPTS	18,783	17,171	17,168	15,208	(1,963)	(11)
<b>OTHER RECEIPTS</b>							
03	FINES AND FORFEITURES	2,137	2,711	2,505	3,133	422	16
11	INTEREST ON DEPOSITS	11,142	2,000	1,500	500	(1,500)	(75)
	OTHER REVENUE	22,326	15,765	23,280	16,983	1,218	8
		<b>1,176,703</b>	<b>1,232,344</b>	<b>1,248,468</b>	<b>1,430,648</b>	<b>198,304</b>	<b>16</b>

## SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT EXPENDITURE

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>NON-MINISTRY DEPARTMENTS</b>							
01	GOVERNOR & STAFF	1,471	1,411	1,511	1,484	73	5
02	LEGISLATURE	4,986	5,441	5,430	5,811	370	7
05	OFFICE OF THE AUDITOR	3,676	4,180	3,742	4,397	217	5
56	HUMAN RIGHTS COMMISSION	1,291	1,380	1,390	1,434	54	4
63	PARLIAMENTARY REGISTRAR	700	1,279	1,758	1,333	54	4
85	OMBUDSMAN'S OFFICE	975	1,050	1,049	1,100	50	5
92	INTERNAL AUDIT	837	1,055	1,003	1,115	60	6
98	INFORMATION COMMISSIONER'S OFFICE	1,073	1,117	1,117	1,200	83	7
101	PRIVACY COMMISSIONER'S OFFICE	1,970	2,130	2,130	2,242	112	5
		<b>16,979</b>	<b>19,043</b>	<b>19,130</b>	<b>20,116</b>	<b>1,073</b>	<b>6</b>
<b>CABINET &amp; DIGITAL INNOVATION</b>							
09	CABINET OFFICE	30,268	12,171	11,344	13,834	1,663	14
13	POST OFFICE	9,881	9,620	9,620	10,130	510	5
18	LIBRARIES & ARCHIVES	3,076	3,247	3,144	3,393	146	4
32	DEPT. OF PLANNING	2,925	3,838	3,774	4,049	211	5
43	DEPT. OF INFORMATION & DIGITAL TECH.	9,642	8,505	8,504	9,211	706	8
51	DEPT. OF COMMUNICATIONS	3,192	3,397	3,162	3,614	217	6
61	DEPT. OF EMP & ORG. DEVELOPMENT	7,413	7,962	7,942	8,458	496	6
80	PROJECT MANAGEMENT & PROCUREMENT	643	874	860	925	51	6
		<b>67,040</b>	<b>49,614</b>	<b>48,350</b>	<b>53,614</b>	<b>4,000</b>	<b>8</b>
<b>MINISTRY OF JUSTICE</b>							
87	MIN. OF JUSTICE HQ	5,893	5,803	6,573	6,755	952	16
03	JUDICIAL DEPARTMENT	8,705	9,551	9,370	10,334	783	8
04	ATTORNEY GENERAL'S CHAMBERS	5,071	5,702	5,684	7,052	1,350	24
25	DEPT. OF CORRECTIONS	26,786	25,727	26,077	24,710	(1,017)	(4)
74	DEPT. OF COURT SERVICES	3,645	4,397	3,720	4,888	491	11
75	DEPT. OF PUBLIC PROSECUTIONS	2,963	3,703	3,959	4,001	298	8
		<b>53,063</b>	<b>54,883</b>	<b>55,383</b>	<b>57,740</b>	<b>2,857</b>	<b>5</b>
<b>MINISTRY OF FINANCE</b>							
10	MIN. OF FINANCE HQ	12,314	7,179	12,667	11,817	4,638	65
11	ACCOUNTANT GENERAL	80,717	86,407	81,778	106,552	20,145	23
28	SOCIAL INSURANCE	3,011	3,000	3,000	2,894	(106)	(4)
38	OFFICE OF THE TAX COMMISSIONER	3,691	4,051	4,051	4,303	252	6
39	REGISTRAR OF COMPANIES	5,322	12,043	10,473	12,517	474	4
49	LAND VALUATION	839	923	923	977	54	6
58	DEBT & LOAN GUARANTEES	131,470	127,777	128,709	127,527	(250)	(0)
		<b>237,364</b>	<b>241,380</b>	<b>241,601</b>	<b>266,587</b>	<b>25,207</b>	<b>10</b>
<b>MINISTRY OF EDUCATION</b>							
16	MIN. OF EDUCATION HQ	5,051	7,177	6,876	7,515	338	5
17	DEPT. OF EDUCATION	114,385	117,511	117,502	126,102	8,591	7
41	BERMUDA COLLEGE	14,654	14,654	14,654	15,574	920	6
		<b>134,090</b>	<b>139,342</b>	<b>139,032</b>	<b>149,191</b>	<b>9,849</b>	<b>7</b>

**SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT EXPENDITURE**  
**- continued**

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>MINISTRY OF HEALTH</b>							
21	MIN. OF HEALTH HQ	9,668	10,302	10,082	15,634	5,332	52
22	DEPT. OF HEALTH	29,013	31,300	30,163	36,764	5,464	17
24	HOSPITALS	171,553	155,398	155,485	177,141	21,743	14
91	HEALTH INSURANCE	2,853	3,442	2,592	15,901	12,459	362
		<b>213,087</b>	<b>200,442</b>	<b>198,322</b>	<b>245,440</b>	<b>44,998</b>	<b>22</b>
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>							
44	MIN. OF ECONOMY & LABOUR HQ	1,397	1,201	1,451	1,075	(126)	(10)
14	DEPT. OF STATISTICS	2,012	2,542	2,542	3,358	816	32
27	IMMIGRATION	5,599	6,238	6,238	6,867	629	10
29	REGISTRY GENERAL	1,692	1,801	1,814	1,944	143	8
60	WORKFORCE DEVELOPMENT	3,830	4,214	4,426	4,519	305	7
94	DEPT. OF ECONOMIC DEVELOPMENT	7,277	8,426	8,424	8,623	197	2
99	DEPT. OF LABOUR	0	1,272	1,272	1,199	(73)	(6)
		<b>21,807</b>	<b>25,694</b>	<b>26,167</b>	<b>27,585</b>	<b>1,891</b>	<b>7</b>
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	10,547	6,327	5,565	6,620	293	5
68	PARKS	8,357	10,269	8,485	11,547	1,278	12
79	ENVIRONMENT AND NATURAL RESOURCES	8,205	8,869	8,299	9,148	279	3
81	PUBLIC LANDS & BUILDINGS	22,203	21,766	23,934	22,469	703	3
82	WORKS & ENGINEERING	36,303	32,436	37,934	34,316	1,880	6
		<b>85,615</b>	<b>79,667</b>	<b>84,217</b>	<b>84,100</b>	<b>4,433</b>	<b>6</b>
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	908	19,061	18,363	34,079	15,018	79
20	SPORT & RECREATION	9,893	8,335	8,181	9,948	1,613	19
30	MARINE & PORTS	20,571	22,996	20,879	23,787	791	3
34	TRANSPORT CONTROL DEPARTMENT	4,937	5,561	4,825	6,008	447	8
35	PUBLIC TRANSPORTATION	22,668	23,840	22,274	25,279	1,439	6
48	MIN. OF TRANSPORT HQ	15,270	15,849	15,642	0	(15,849)	(100)
52	DEPARTMENT OF CULTURE	1,619	2,223	1,821	2,497	274	12
		<b>75,866</b>	<b>97,865</b>	<b>91,985</b>	<b>101,598</b>	<b>3,733</b>	<b>4</b>
<b>MINISTRY OF NATIONAL SECURITY</b>							
83	MIN. OF NATIONAL SECURITY HQ	2,000	3,170	2,873	4,966	1,796	57
06	DEFENCE	8,445	8,827	8,318	9,810	983	11
07	POLICE	63,791	64,838	66,712	69,769	4,931	8
12	CUSTOMS	17,851	18,372	18,372	19,493	1,121	6
45	FIRE SERVICES	20,033	16,825	20,382	17,916	1,091	6
88	NATIONAL DRUG CONTROL	3,758	4,054	3,791	5,035	981	24
		<b>115,878</b>	<b>116,086</b>	<b>120,448</b>	<b>126,989</b>	<b>10,903</b>	<b>9</b>
<b>MINISTRY OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS</b>							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	6,878	11,494	11,294	14,111	2,617	23
23	CHILD & FAMILY SERVICES	18,658	19,680	19,218	21,133	1,453	7
55	FINANCIAL ASSISTANCE	53,029	54,121	55,197	56,030	1,909	4
		<b>78,565</b>	<b>85,295</b>	<b>85,709</b>	<b>91,274</b>	<b>5,979</b>	<b>7</b>

**SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT EXPENDITURE**  
**- continued**

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>MINISTRY OF HOME AFFAIRS</b>							
93	MIN. OF HOME AFFAIRS HQ	1,072	1,856	1,796	3,584	1,728	93
89	ENERGY	711	503	550	526	23	5
97	LAND TITLE & REGISTRATION	1,378	1,575	1,575	1,657	82	5
		<b>3,161</b>	<b>3,934</b>	<b>3,921</b>	<b>5,767</b>	<b>1,833</b>	<b>47</b>
<b>MINISTRY OF HOUSING &amp; MUNICIPALITIES</b>							
90	MIN. OF HOUSING & MUNICIPALITIES HQ	0	0	0	914	914	0
53	BERMUDA HOUSING CORP	6,550	6,550	6,640	6,640	90	1
		<b>6,550</b>	<b>6,550</b>	<b>6,640</b>	<b>7,554</b>	<b>1,004</b>	<b>15</b>
		<b>1,109,065</b>	<b>1,119,795</b>	<b>1,120,905</b>	<b>1,237,555</b>	<b>117,760</b>	<b>11</b>

# ANALYSIS OF CURRENT ACCOUNT EXPENDITURE BY OBJECT ACCOUNT

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SALARIES	319,834	361,114	346,312	384,964	23,850	7	
WAGES	81,973	74,543	80,397	83,296	8,753	12	
EMPLOYER OVERHEAD	76,591	80,096	76,645	99,914	19,818	25	
OTHER PERSONNEL COSTS	7,772	5,752	6,436	6,402	650	11	
TRAINING	2,708	4,107	2,854	4,849	742	18	
TRANSPORT	1,614	2,179	1,586	2,185	6	0	
TRAVEL	2,988	3,362	3,487	4,147	785	23	
COMMUNICATIONS	6,687	7,281	7,132	7,907	626	9	
ADVERTISING & PROMOTION	1,176	1,945	1,599	1,834	(111)	(6)	
PROFESSIONAL SERVICES	59,789	60,497	55,955	71,000	10,503	17	
RENTALS	10,729	13,345	11,384	14,698	1,353	10	
REPAIR & MAINTENANCE	19,328	21,816	21,668	23,739	1,923	9	
INSURANCE	8,731	9,506	15,605	9,961	455	5	
ENERGY	15,004	16,861	16,217	17,431	570	3	
CLOTHING & UNIFORMS	1,347	1,243	1,343	1,325	82	7	
MATERIALS & SUPPLIES	23,631	23,915	24,238	25,371	1,456	6	
EQUIPMENT	1,110	1,166	1,100	973	(193)	(17)	
OTHER EXPENSES	905	3,504	5,432	4,315	811	23	
RECEIPTS CREDITED TO PROG	0	(19,828)	(14,557)	(19,083)	745	(4)	
GRANTS & CONTRIBUTIONS	337,912	319,769	328,645	364,705	44,936	14	
PUBLIC DEBT CHARGES	129,236	127,622	127,427	127,622	0	0	
	<b>1,109,065</b>	<b>1,119,795</b>	<b>1,120,905</b>	<b>1,237,555</b>	<b>117,760</b>	<b>11</b>	

## SUMMARY BY DEPARTMENT OF CAPITAL ACCOUNT EXPENDITURE

HEAD (1)	DESCRIPTION (2)	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)
<b>NON-MINISTRY DEPARTMENTS</b>					
01	GOVERNOR AND STAFF	394	2,684	1,181	2,000
02	LEGISLATURE	261	250	419	900
05	OFFICE OF THE AUDITOR	27	25	25	21
63	PARLIAMENTARY REGISTRAR	0	0	0	17
98	INFORMATION COMMISSIONER'S OFFICE	4	10	10	10
101	PRIVACY COMMISSIONER'S OFFICE	0	18	0	18
		<b>686</b>	<b>2,987</b>	<b>1,635</b>	<b>2,966</b>
<b>CABINET &amp; DIGITAL INNOVATION</b>					
09	CABINET OFFICE	0	0	0	1,520
13	POST OFFICE	20	515	11	17
18	LIBRARIES & ARCHIVES	25	129	109	5
43	DEPT. OF INFORMATION & DIGITAL TECH.	3,395	5,846	5,846	6,525
51	DEPT. OF COMMUNICATIONS	37	23	20	7
61	DEPT. OF EMP. & ORG. DEVELOPMENT	14	14	14	14
80	PROJECT MANAGEMENT & PROCUREMENT	12	22	13	65
		<b>3,503</b>	<b>6,549</b>	<b>6,013</b>	<b>8,153</b>
<b>MINISTRY OF JUSTICE</b>					
87	MIN. OF JUSTICE HQ	199	414	129	29
03	JUDICIAL DEPARTMENT	18	800	0	1,018
04	ATTORNEY GENERAL'S CHAMBERS	1	10	7	10
25	DEPT. OF CORRECTIONS	586	2,117	685	1,002
74	DEPT. OF COURT SERVICES	6	0	0	0
75	DEPT. OF PUBLIC PROSECUTIONS	13	0	0	14
		<b>823</b>	<b>3,341</b>	<b>821</b>	<b>2,073</b>
<b>MINISTRY OF FINANCE</b>					
10	MIN. OF FINANCE HQ	60	866	1,827	160
11	ACCOUNTANT GENERAL	132	280	100	153
28	SOCIAL INSURANCE	0	284	35	0
38	OFFICE OF THE TAX COMMISSIONER	651	500	73	335
39	REGISTRAR OF COMPANIES	0	345	193	1,500
49	LAND VALUATION	2	0	0	0
		<b>845</b>	<b>2,275</b>	<b>2,228</b>	<b>2,148</b>
<b>MINISTRY OF EDUCATION</b>					
17	DEPT. OF EDUCATION	5,314	7,533	4,704	7,688
41	BERMUDA COLLEGE	75	350	1,050	500
		<b>5,389</b>	<b>7,883</b>	<b>5,754</b>	<b>8,188</b>
<b>MINISTRY OF HEALTH</b>					
21	MIN. OF HEALTH HQ	0	15	0	0
22	DEPT. OF HEALTH	451	2,337	780	3,231
24	HOSPITALS	4,675	6,624	6,624	6,626
		<b>5,126</b>	<b>8,976</b>	<b>7,404</b>	<b>9,857</b>

**SUMMARY BY DEPARTMENT OF CAPITAL ACCOUNT EXPENDITURE**  
**- continued**

HEAD	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)
(1)	(2)	(3)	(4)	(5)	(6)
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>					
14	DEPT. OF STATISTICS	0	0	0	198
27	IMMIGRATION	366	150	429	379
29	REGISTRY GENERAL	0	0	99	336
60	WORKFORCE DEEVELOPMENT	0	0	0	17
99	LABOUR	0	17	14	0
		<b>366</b>	<b>167</b>	<b>542</b>	<b>930</b>
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>					
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	4,790	8,002	4,862	12,075
68	PARKS	895	1,800	1,304	2,325
79	ENVIRONMENT AND NATURAL RESOURCES	182	881	655	4,500
81	PUBLIC LANDS & BUILDINGS	6,470	7,799	8,549	7,189
82	WORKS & ENGINEERING	20,601	20,674	20,950	31,238
		<b>32,938</b>	<b>39,156</b>	<b>36,320</b>	<b>57,327</b>
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>					
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	0	500	0	2,724
20	SPORT & RECREATION	471	440	460	2,253
30	MARINE & PORTS SERVICES	14,127	12,574	11,059	11,486
34	TRANSPORT CONTROL DEPARTMENT	653	194	169	200
35	PUBLIC TRANSPORTATION	7,517	1,851	2,322	6,654
48	MIN. OF TRANSPORT HQ	1,597	800	1,303	0
52	DEPARTMENT OF CULTURE	0	0	250	50
		<b>24,365</b>	<b>16,359</b>	<b>15,563</b>	<b>23,367</b>
<b>MINISTRY OF NATIONAL SECURITY</b>					
83	MIN. NATIONAL SECURITY HQ	1,080	4	174	1,140
06	DEFENCE	321	979	457	1,022
07	POLICE	444	1,673	720	3,275
12	CUSTOMS	12	0	5	533
45	FIRE SERVICES	67	3,603	2,375	3,391
88	NATIONAL DRUG CONTROL	0	3	3	10
		<b>1,924</b>	<b>6,262</b>	<b>3,734</b>	<b>9,371</b>
<b>MINISTRY OF YOUTH SOCIAL DEVELOPMENT &amp; SENIORS</b>					
86	MIN OF YOUTH, SOC DEVELP & SENIORS HQ	89	171	241	1,833
23	CHILD & FAMILY SERVICES	69	40	89	39
55	FINANCIAL ASSISTANCE	46	0	0	4
		<b>204</b>	<b>211</b>	<b>330</b>	<b>1,876</b>
<b>MINISTRY OF HOME AFFAIRS</b>					
93	MIN. OF HOME AFFAIRS HQ	0	0	20	0
89	ENERGY	250	0	0	0
97	LAND TITLE & REGISTRATION	65	0	0	550
		<b>315</b>	<b>0</b>	<b>20</b>	<b>550</b>
<b>MINISTRY OF HOUSING &amp; MUNICIPALITIES</b>					
90	MIN. OF HOUSING & MUNICIPALITIES HQ	10,516	5,376	5,376	5,960
53	BERMUDA HOUSING CORPORATION	10,100	12,800	22,130	17,000
		<b>20,616</b>	<b>18,176</b>	<b>27,506</b>	<b>22,960</b>
		<b>97,100</b>	<b>112,342</b>	<b>107,870</b>	<b>149,766</b>

## EMPLOYMENT SUMMARY BY DEPARTMENT

The following schedule gives for each government department the Full Time Equivalent (FTE) number of all employees i.e. established, industrial and other temporary additional staff employed in each fiscal period.

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	(8)
<b>NON-MINISTRY DEPARTMENTS</b>							
01	GOVERNOR & STAFF	13	13	13	14	1	8
02	LEGISLATURE	54	55	54	55	0	0
05	OFFICE OF THE AUDITOR	25	28	25	28	0	0
56	HUMAN RIGHTS COMMISSION	7	8	8	7	(1)	(13)
63	PARLIAMENTARY REGISTRAR	3	5	4	6	1	20
85	OMBUDSMAN'S OFFICE	6	6	5	6	0	0
92	INTERNAL AUDIT	6	9	6	9	0	0
98	INFORMATION COMMISSIONER'S OFFICE	7	9	7	6	(3)	(33)
101	PRIVACY COMMISSIONER'S OFFICE	14	14	14	14	0	0
		<b>135</b>	<b>147</b>	<b>136</b>	<b>145</b>	<b>(2)</b>	<b>(1)</b>
<b>CABINET &amp; DIGITAL INNOVATION</b>							
09	CABINET OFFICE	44	48	45	51	3	6
13	POST OFFICE	125	125	125	125	0	0
18	LIBRARIES & ARCHIVES	23	23	22	24	1	4
32	DEPT. OF PLANNING	32	33	33	36	3	9
43	DEPT. OF INFORMATION & DIGITAL TECH.	50	49	49	50	1	2
51	DEPT. OF COMMUNICATIONS	28	28	28	28	0	0
61	DEPT OF EMP. & ORG. DEVELOPMENT	56	63	61	63	0	0
80	PROJECT MANAGEMENT & PROCUREMENT	8	8	8	8	0	0
		<b>366</b>	<b>377</b>	<b>371</b>	<b>385</b>	<b>8</b>	<b>2</b>
<b>MINISTRY OF JUSTICE</b>							
87	MIN. OF JUSTICE HQ	25	25	22	18	(7)	(28)
03	JUDICIAL DEPARTMENT	60	70	61	70	0	0
04	ATTORNEY GENERAL'S CHAMBERS	36	36	29	39	3	8
25	DEPT. OF CORRECTIONS	185	230	233	224	(6)	(3)
74	DEPT. OF COURT SERVICES	38	38	38	38	0	0
75	DEPT. OF PUBLIC PROSECUTIONS	28	28	28	29	1	4
		<b>372</b>	<b>427</b>	<b>411</b>	<b>418</b>	<b>(9)</b>	<b>(2)</b>
<b>MINISTRY OF FINANCE</b>							
10	MIN. OF FINANCE HQ	12	18	16	19	1	6
11	ACCOUNTANT GENERAL	33	38	34	41	3	8
28	SOCIAL INSURANCE	19	26	22	26	0	0
38	OFFICE OF THE TAX COMMISSIONER	31	33	30	35	2	6
39	REGISTRAR OF COMPANIES	27	50	35	59	9	18
49	LAND VALUATION	8	8	8	8	0	0
		<b>130</b>	<b>173</b>	<b>145</b>	<b>188</b>	<b>15</b>	<b>9</b>
<b>MINISTRY OF EDUCATION</b>							
16	MIN. OF EDUCATION HQ	6	6	5	6	0	0
17	DEPT. OF EDUCATION	1,087	1,047	1,074	1,082	35	3
		<b>1,093</b>	<b>1,053</b>	<b>1,079</b>	<b>1,088</b>	<b>35</b>	<b>3</b>
<b>MINISTRY OF HEALTH</b>							
21	MIN. OF HEALTH HQ	15	23	21	28	5	22
22	DEPT. OF HEALTH	245	276	246	296	20	7
91	HEALTH INSURANCE	4	18	2	18	0	0
		<b>264</b>	<b>317</b>	<b>269</b>	<b>342</b>	<b>25</b>	<b>8</b>

## EMPLOYMENT SUMMARY BY DEPARTMENT - continued

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>							
44	MIN. OF ECONOMY & LABOUR HQ	11	6	6	5	(1)	(17)
14	DEPT. OF STATISTICS	17	22	21	27	5	23
27	IMMIGRATION	44	44	51	50	6	14
29	REGISTRY GENERAL	19	18	19	20	2	11
60	WORKFORCE DEVELOPMENT	21	21	21	21	0	0
94	DEPT. OF ECONOMIC DEVELOPMENT	6	9	6	7	(2)	(22)
99	DEPT. OF LABOUR	0	10	6	9	(1)	0
		<b>118</b>	<b>130</b>	<b>130</b>	<b>139</b>	<b>9</b>	<b>7</b>
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>							
36	MIN. OF PUBLIC WORKS HQ	33	39	39	39	0	0
68	PARKS	105	133	133	132	(1)	(1)
79	ENVIRONMENT AND NATURAL RESOURCES	76	79	73	79	0	0
81	PUBLIC LANDS & BUILDINGS	127	167	167	162	(5)	(3)
82	WORKS & ENGINEERING	254	345	276	308	(37)	(11)
		<b>595</b>	<b>763</b>	<b>688</b>	<b>720</b>	<b>(43)</b>	<b>(6)</b>
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	11	12	11	13	1	8
20	SPORT & RECREATION	95	45	46	46	1	2
30	MARINE & PORTS	132	162	138	162	0	0
34	TRANSPORT CONTROL DEPARTMENT	48	46	46	46	0	0
35	PUBLIC TRANSPORTATION	184	243	199	244	1	0
48	MIN. OF TRANSPORT HQ	4	5	5	0	(5)	(100)
52	DEPARTMENT OF CULTURE	8	8	8	10	2	25
		<b>482</b>	<b>521</b>	<b>453</b>	<b>521</b>	<b>0</b>	<b>0</b>
<b>MINISTRY OF NATIONAL SECURITY</b>							
83	MIN. OF NATIONAL SECURITY HQ	7	10	9	16	6	60
06	DEFENCE	43	43	43	47	4	9
07	POLICE	447	473	443	482	9	2
12	CUSTOMS	168	180	174	181	1	1
45	FIRE SERVICES	140	166	164	164	(2)	(1)
88	NATIONAL DRUG CONTROL	23	27	25	27	0	0
		<b>828</b>	<b>899</b>	<b>858</b>	<b>917</b>	<b>18</b>	<b>2</b>
<b>MINISTRY OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS</b>							
86	MIN. OF YOUTH, SOCIAL DEVELOP. & SENIORS HQ	26	80	74	87	7	9
23	CHILD & FAMILY SERVICES	101	106	107	117	11	10
55	FINANCIAL ASSISTANCE	32	38	34	41	3	8
		<b>159</b>	<b>224</b>	<b>215</b>	<b>245</b>	<b>21</b>	<b>9</b>
<b>MINISTRY OF HOME AFFAIRS</b>							
93	MIN. OF HOME AFFAIRS HQ	8	8	8	16	8	100
89	ENERGY	4	4	4	4	0	0
97	LAND TITLE & REGISTRATION	7	11	9	13	2	18
		<b>19</b>	<b>23</b>	<b>21</b>	<b>33</b>	<b>10</b>	<b>43</b>
<b>MINISTRY OF HOUSING &amp; MUNICIPALITIES</b>							
90	MIN. OF HOUSING & MUNICIPALITIES HQ	0	0	0	5	5	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>TOTAL</b>		<b>4,561</b>	<b>5,054</b>	<b>4,776</b>	<b>5,146</b>	<b>92</b>	<b>2</b>

## EXPLANATORY NOTES

## CURRENT ACCOUNT EXPENDITURE

The following notes have been prepared to assist those officers who have the responsibility for committing moneys from the Consolidated Fund; and other readers of this publication.

1. All funds expended must be for the purpose intended by the Legislature as reflected in programme and Business Unit/objectives.
2. No commitments may be entered into which will cause a Head to be overspent (unless prior authorization has been granted by the Minister of Finance), funds may be transferred from one Head to another when those Heads fall within the same Ministry.
3. The current budgeting and accounting system requires detail cost and revenue centres to be established, and is designed to assist departments in the better management and financial control of their budgets. To this end, the emphasis is placed on providing funds for the purpose of achieving the overall objectives of a department in the most efficient and economical way together with identifying the cost of the provision of services.
4. In order to encourage departments to take greater responsibility for the proper control of their own budget, the Minister of Finance has agreed that Permanent Secretaries and Heads of Departments may, if they for good reason think fit, exercise freedom of virement (i.e. the transfer of funds) in accordance with provisions in the Public Treasury (Administration and Payments) Act 1969 and the Appropriation Act, provided the intention to do so is reported in the prescribed manner to the Financial Secretary prior to such virement being made. The only exception is in respect of the provision for Object Codes 6805-7099 Grants and Contributions, Object Code 4110 Salaries, and Object Code 4260 Wages, which may not be altered, without Ministerial approval.
5. Departments will arrange to produce monthly (or more frequently as required) financial statements in order that an assessment of the departments budgetary performance can be made. These statements must be reconciled with outstanding commitments if these are not already included in the system and anticipated future expenditure so as to ensure that adequate funds are available to provide for goods and services throughout the financial year. Departments must also ensure that budgetary provisions anticipate the financial impact of year end accruals.

## EXPLANATORY NOTES - continued

6. Details of financial controls are specified in Financial Instructions issued by the Minister of Finance under Section 3(1) of the Public Treasury (Administration and Payments) Act 1969. It is the duty of Permanent Secretaries and Heads of Departments to ensure that a copy of Financial Instructions is readily available for consultation by all officers and the copies are at all times kept fully up-to-date.

7. The accounting code structure utilized by the Government is as follows:

BUSINESS UNIT	.	OBJECT ACCOUNT
— — — — —	.	— — — — —
(5 digits)		(4 digits)

8. The business unit identifies “where” the expenditure is being incurred, with the object account describing “what” it is being spent on, e.g. Salaries, Wages, Materials, etc.

9. The Ministry of Finance prepares the annual Budget Estimates on the modified cash basis whereby the Estimates are based on anticipated spending for the fiscal year whereas the Governments annual financial statements are prepared on an accrual basis. This can result in differences between actual expenditures and approved estimates. The most significant of these are:

- (i) Bad debts provision; a provision is established for accounts receivable where collection is doubtful. For budget purposes, no such provision is made.
- (ii) Pension obligation increment; an accrued benefit obligation is recorded for pension funds. For budget purposes, the Government estimates a pension expenditure equal to its funding payments.
- (iii) Government Borrowing Sinking Fund; transfers to the sinking fund are recorded as cash transfers. For budget purposes, the Government estimates expenditure for the sinking fund contribution and related interest expenditure.
- (iv) Capital asset amortization expense: capital assets are required to be amortized over their useful lives for accounting purposes. As a non-cash expense, there is no provision made for budget purposes.

However additional financial schedules are prepared with actual expenditure adjusted for the above items in order that true comparisons can be made against annual departmental budget appropriations.

## **EXPLANATORY NOTES - continued**

### **10. Zero Based Budgeting (ZBB)**

The Ministry of Finance reintroduced Zero Based Budgeting in the preparation of the 2021/2022 budget. ZBB is a method of budgeting in which all expenditures must be justified, starting from zero. ZBB involves a fundamental re-examination of all Department business units/services and justification of funding and performance. This method requires that each Department analyze its entire budget request in detail, both current and proposed new services in order to identify the most effective and efficient methods for service delivery and resource allocation. This analysis includes; examination of the services purpose/objectives, alternative service delivery models, proposed service levels and resource requirements, consequences/risks of not providing the service and the benefits and outcomes of each service level. Once the analysis has been completed, then all service levels for each Department are ranked and a consolidation and final ranking of all the Departments within a Ministry is composed. The respective Minister will review the final Ministerial ranking to agree the priorities and spending proposals before submission to Cabinet.

### **11. DEFINITIONS OF CURRENT ACCOUNT EXPENDITURE OBJECT ACCOUNTS**

#### **EMPLOYEE COSTS**

##### **4005 SALARIES**

Salaries of Members of the Legislature, Civil Servants, Teachers, Principals, Fire Fighters, Police, Prison Officers and pay and allowances of the permanent staff of the Bermuda Regiment and all temporary staff serving in these capacities, including acting pay, sick pay, vacation pay, student employment and overtime.

##### **4250 WAGES**

Wages of all industrial employees, non-permanent members of the Bermuda Regiment, part-time and temporary staff serving in these capacities including sick pay, vacation pay, student employment and overtime.

##### **4400 EMPLOYER OVERHEAD**

Government's equivalent contribution on GEHI, superannuation, payroll tax and ex-gratia pensions.

##### **4600 OTHER PERSONNEL COSTS**

All types of special allowances paid to employees, severance pay, redundancy and ex-gratia payments, employee health costs, recruitment expenses and central overheads.

##### **4900 TRAINING**

Provision for training Government employees and potential employees.

## **EXPLANATORY NOTES – continued**

### **OTHER OPERATIONAL EXPENSES**

#### **5001 TRANSPORT**

Transport of goods, hire of vehicles and freight costs.

#### **5050 TRAVEL**

Travel and subsistence expenses of all Government employees on official business and the cost of overseas witnesses.

#### **5100 COMMUNICATIONS**

Costs of all communications services including telephone, postal, facsimile, couriers, cables and telex and the cost of obtaining information.

#### **5180 ADVERTISING AND PROMOTION**

All Government advertising and promotion including production and placement in all media.

#### **5250 PROFESSIONAL SERVICES**

All services performed by individuals or organisations including outside technical, professional consultant and other expert assistance.

#### **5450 RENTALS**

Rentals of all kinds (except telephones) including rentals of properties, office equipment and hire of mechanical equipment (with or without crew).

#### **5500 REPAIR AND MAINTENANCE**

Repair and upkeep both under contract and direct costs of the types of durable physical assets provided for in the capital estimates.

### **DEFINITIONS OF EXPENDITURE OBJECT ACCOUNTS**

#### **5650 INSURANCE**

All premiums paid to a recognized underwriter for insurance coverage of any type associated with departmental activity.

#### **5700 ENERGY**

All charges related to the purchase or generation of electrical power, fuels, fuel oil for all types of ground vehicles and marine craft, as well as for heating and other purposes.

#### **5750 CLOTHING AND UNIFORMS**

All clothing and uniforms issued by Government, including laundry and dry cleaning costs.

#### **5800 MATERIALS AND SUPPLIES**

Purchases of all types of materials and supplies required for the operation of a programme excluding those specified under other object accounts. All printing and stationary costs are accounted for under this object account.

## **EXPLANATORY NOTES – continued**

### **6050 EQUIPMENT\***

Includes provision for machinery, equipment, office furniture and furnishings including office machines and appliances of all types. All motor vehicles, tractors and road equipment, laboratory and other scientific equipment, marine craft and aids to navigation, teaching equipment computer equipment, audio-visual, photographic and plant machinery and equipment and all other types of equipment.

\*items costing over \$250 and up to \$5,000 are shown under current account estimates.

\*items costing over \$5,000 are shown under capital account estimates.

### **6450 OTHER EXPENSES**

Bank charges, foreign exchange gains and losses, subscriptions, agency services (GPO), hospitality expenses, criminal injury compensation and deportation/repatriation expenses.

### **6600 RECEIPTS CREDITED TO PROGRAMME**

Reimbursements of internal charges and receipts not accounted for in revenue.

### **6750 WORKS AND ENGINEERING DEPARTMENTAL SUPPORT**

Re-allocation of wages, stores and miscellaneous overheads by Works and Engineering by means of a percentage cost to wages.

### **6790 TRANSFER TO OTHER FUNDS**

Contributions to funds other than the Consolidated Fund.

## **GRANTS AND CONTRIBUTIONS**

### **6810 GRANTS AND CONTRIBUTIONS**

All grants and contributions made to individuals and organizations whether in Bermuda or abroad.

## **PUBLIC DEBT**

### **7105 PUBLIC DEBT CHARGES**

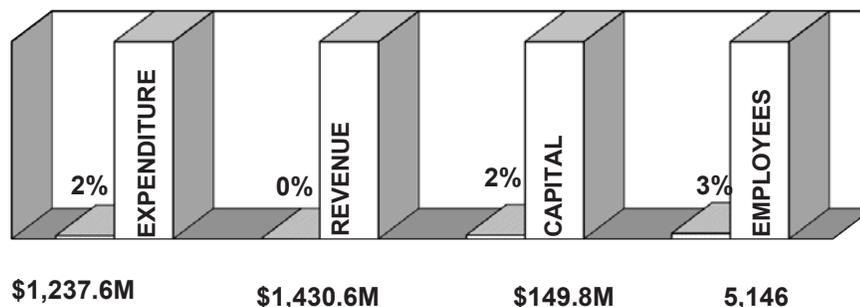
Includes principal and interest payments to service Bermuda Government loan debt.

# NON-MINISTRY DEPARTMENTS



THE FOLLOWING DEPARTMENTS DO NOT BELONG TO A DESIGNATED MINISTRY AND ARE COMBINED UNDER THIS HEADING FOR PRESENTATION PURPOSES ONLY. EACH OF THE NINE DEPARTMENTS SHOWN HAS ITS OWN SEPARATE OBJECTIVE AND DOES NOT FALL WITHIN THE PORTFOLIO OF A PARTICULAR CABINET MINISTER.

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
01	GOVERNOR & STAFF	1,471	1,411	1,511	1,484	73	5
02	LEGISLATURE	4,986	5,441	5,430	5,811	370	7
05	OFFICE OF THE AUDITOR	3,676	4,180	3,742	4,397	217	5
56	HUMAN RIGHTS COMMISSION	1,291	1,380	1,390	1,434	54	4
63	PARLIAMENTARY REGISTRAR	700	1,279	1,758	1,333	54	4
85	OMBUDSMAN'S OFFICE	975	1,050	1,049	1,100	50	5
92	INTERNAL AUDIT	837	1,055	1,003	1,115	60	6
98	INFORMATION COMMISSIONER'S OFFICE	1,073	1,117	1,117	1,200	83	7
101	PRIVACY COMMISSIONER'S OFFICE	1,970	2,130	2,130	2,242	112	5
		<b>16,979</b>	<b>19,043</b>	<b>19,130</b>	<b>20,116</b>	<b>1,073</b>	<b>6</b>
<b>REVENUE (\$000)</b>							
05	OFFICE OF THE AUDITOR	558	581	321	457	(124)	(21)
63	PARLIAMENTARY REGISTRAR	274	250	250	250	0	0
92	INTERNAL AUDIT	1	0	0	0	0	0
101	PRIVACY COMMISSIONER'S OFFICE	161	0	0	0	0	0
		<b>994</b>	<b>831</b>	<b>571</b>	<b>707</b>	<b>(124)</b>	<b>(15)</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	31	53	35	66		
	DEVELOPMENT	655	2,934	1,600	2,900		
		<b>686</b>	<b>2,987</b>	<b>1,635</b>	<b>2,966</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>135</b>	<b>147</b>	<b>136</b>	<b>145</b>	<b>(2)</b>	<b>(1)</b>



Ministry Estimates compared with total Government Estimates

# HEAD 01 GOVERNOR AND STAFF

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To enable the Governor in the exercise of their functions as set out in the Constitution, and to work in harmony with the community for a stable, prosperous, and well-governed Bermuda.*

## DEPARTMENT OBJECTIVES

1. To support the Governor in carrying out their responsibilities as defined in the Constitution.
2. To maintain law and order.
3. To maintain stable governance.
4. To provide the protection of the independence of the judiciary and the officers appointed by the Governor at their discretion, impartiality of the public service and integrity in the administration of justice.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
0101	<b>GENERAL</b>						
	11000 GOVERNOR'S OFFICE	1,135	1,114	1,214	1,167	53	5
	11010 DEPUTY GOVERNOR'S OFFICE	336	297	297	317	20	7
	<b>TOTAL</b>	<b>1,471</b>	<b>1,411</b>	<b>1,511</b>	<b>1,484</b>	<b>73</b>	<b>5</b>

**HEAD 01 GOVERNOR AND STAFF - continued**

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	891	849	852	904	55	6
	WAGES	244	251	251	263	12	5
	OTHER PERSONNEL COSTS	7	11	11	11	0	0
	TRAVEL	11	8	23	8	0	0
	COMMUNICATIONS	16	15	18	15	0	0
	ADVERTISING & PROMOTIONS	0	1	0	1	0	0
	PROFESSIONAL SERVICES	3	2	2	2	0	0
	RENTALS	15	16	32	16	0	0
	REPAIR AND MAINTENANCE	101	65	48	82	17	26
	INSURANCE	0	0	1	0	0	0
	ENERGY	98	92	118	92	0	0
	CLOTHING, UNIFORMS & LAUNDRY	1	14	17	1	(13)	(93)
	MATERIALS & SUPPLIES	19	21	20	21	0	0
	EQUIPT. (MINOR CAPITAL)	5	5	11	7	2	40
	OTHER EXPENSES	60	61	107	61	0	0
	<b>TOTAL</b>	<b>1,471</b>	<b>1,411</b>	<b>1,511</b>	<b>1,484</b>	<b>73</b>	<b>5</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
	11000 GOVERNOR'S OFFICE	10	10	10	10	0	0
	11010 DEPUTY GOVERNOR'S OFFICE	3	3	3	4	1	33
	<b>TOTAL</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>1</b>	<b>8</b>

## HEAD 01 GOVERNOR AND STAFF - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 11000 - Governor's Office</b>				
Meets Premier Weekly	31	50	32	50
Monthly meetings with Commanding Officer of Bermuda Regiment	12	12	11	12
Hosted various Major Social events	9	15	11	12
Bi-Weekly meetings with Commissioner of Bermuda Police Service	21	20	7	20
Monthly meetings with The Director of Public Prosecutions	9	12	10	12
Sign off all public service appointments within 48 hours	100%	100%	100%	100%
Number of weekly conferences with senior staff of the Bermuda Police Service*	24	40	24	40
Number of quarterly meetings with The Auditor General*	2	4	3	4
Number of quarterly meetings with The Ombudsman*	3	4	3	4
Number of quarterly meetings with The Information Commissioner*	4	4	3	4
Number of National Aviation Security Meetings chaired*	1	1	1	1
Attendance at annual Overseas Territories Joint Ministerial Council meeting*	YES	YES	YES	YES
<b>BUSINESS UNIT: 11010 - Deputy Governor's Office</b>				
Process official documents within 2 days of receipt	95%	100%	95%	100%
Ensure timely delivery of UK diplomatic mail to and from Bermuda	100%	100%	100%	100%
Attends the Emergency Measures Organization Meetings	100%	100%	100%	100%
Chair Meetings of BSSC	4	4	4	4
Attend meetings of the Defence Board	2	2	2	2
Percentage of Emergency Travel Documents processed	100%	100%	100%	100%

# HEAD 02 LEGISLATURE

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To facilitate strong parliamentary oversight and administrative support services for a parliament that is responsive to the people of Bermuda.*

## DEPARTMENT OBJECTIVES

1. Providing reliable and impartial advice on parliamentary procedure and standards in support of the work of the Presiding Officers and Members of the Legislature.
2. Ensuring that the House, the Senate and the Parliamentary Committees have adequate funding and resources to support their operations and fulfill their responsibilities.
3. Facilitating professional services, including legal advice, for the Presiding Officers and Members on parliamentary business, procedure, constitutional matters and the interpretation of relevant legislation and parliamentary rules.
4. Being customer-centric and improving public knowledge and understanding of the importance and leading role of the Legislature in the governance of Bermuda.
5. Informing and educating Public Service Officers about parliamentary protocols, and about the legislative process and their role in helping the Parliamentary Staff and Members to expedite that process.
6. Advancing the digital transformation of the presentation and tabling of legislation, papers and reports in the Legislature, the recording of parliamentary proceedings and the safe storage of parliamentary records and information.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>0201</b>	<b>GENERAL</b>						
	12000 ADMINISTRATION	1,000	1,296	1,285	1,361	65	5
	12002 YOUTH PARLIAMENT	2	6	6	6	0	0
	12010 MINISTERS AND MEMBERS	3,870	4,007	4,007	4,310	303	8
	12015 OPPOSITION LEADER'S OFFICE	114	132	132	134	2	2
	<b>TOTAL</b>	<b>4,986</b>	<b>5,441</b>	<b>5,430</b>	<b>5,811</b>	<b>370</b>	<b>7</b>

## HEAD 02 LEGISLATURE - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	4,393	4,485	4,537	4,809	324	7
	WAGES	39	46	46	48	2	4
	OTHER PERSONNEL COSTS	40	58	64	62	4	7
	TRAINING	0	4	4	4	0	0
	COMMUNICATIONS	71	94	88	90	(4)	(4)
	ADVERTISING & PROMOTION	26	29	32	29	0	0
	PROFESSIONAL SERVICES	145	398	323	400	2	1
	REPAIR AND MAINTENANCE	103	123	128	124	1	1
	ENERGY	10	12	12	30	18	150
	MATERIALS & SUPPLIES	9	14	14	14	0	0
	EQUIPT. (MINOR CAPITAL)	1	4	8	4	0	0
	OTHER EXPENSES	4	3	3	26	23	767
	GRANTS & CONTRIBUTIONS	145	171	171	171	0	0
	<b>TOTAL</b>	<b>4,986</b>	<b>5,441</b>	<b>5,430</b>	<b>5,811</b>	<b>370</b>	<b>7</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	12000 ADMINISTRATION	6	7	6	7	0	0
	12010 MINISTERS AND MEMBERS	47	47	47	47	0	0
	12015 OPPOSITION LEADER'S OFFICE	1	1	1	1	0	0
	<b>TOTAL</b>	<b>54</b>	<b>55</b>	<b>54</b>	<b>55</b>	<b>0</b>	<b>0</b>

## HEAD 02 LEGISLATURE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 12000 - Administration</b>				
No. of procedural and substantive motions drafted for Members per legislative session (House & Senate)	379	Contingent on the Legislative Agenda	450	Contingent on the Legislative Agenda
No. of informational documents provided to Members	342	Contingent on the Legislative Agenda	500	Contingent on the Legislative Agenda
Members' workshop on parliamentary practice and the legislative process	1	2	2	3
No. of courses offered to Senior Public Officers on the legislative process	1	1	2	1
No. of attendees at courses offered to Senior Public Officers	15	15	15	18
No. of PR/educational initiatives informing the public on the work of the Legislature	1	2	2	2
No. of persons accessing the streaming service of parliament sittings	12,591	8,000	10,000	10,000
No. of visits to the parliament website	144,204	120,000	145,000	150,000
No. of visitors to Facebook & Instagram Page	6,011	10,000	5,000	5,000
No. of visitors to the public gallery during House and Senate meetings. (Veritas Place)	30	400	200	250
No. of visitors to Veritas Place	50	150	150	250
No. of tours to Veritas Place	10	25	20	25
No. of school class visits to the Legislature (Veritas Place)	0	5	5	5
% of staff undertaking training and professional development	100%	100%	100%	100%
No. of postings of Reports/Papers/Communications on parl. Website	65	150	100	150
Information requests on procedural advise and research responded within 48 hours	98%	100%	99%	100%
<b>BUSINESS UNIT: 12002 - Youth Parliament</b>				
No. of youth parliamentarian participating in each legislative session	10	20	12	18
No. of youth parliament meetings	20	20	20	25
Major debates on parochial issues eg. Youth unemployment	0	2	2	2
Participation in two international forums	1	2	2	2
Debates and convening of youth parliament broadcasted on CITV	0	1	1	1

## HEAD 02 LEGISLATURE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 12010 - Ministers and Members</b>				
<b>Parliamentary Committee Meetings Held:-</b>				
No. of House & Grounds Committee	5	12	10	12
No. of Public Accounts Committee	7	18	15	18
No. of Audit Office Committee	2	5	5	5
No. of Private Bills Committee	2	3	3	3
No. of Standing Orders & Privileges Committee	0	5	5	7
No. of Special Select and Joint Select Committees	0	12	12	10
No. of Members participating in CPA and international virtual parliamentary seminars and training	8	12	12	15
No of Members participating inhouse professional development and/or training in parliamentary practice and procedures* (Workshops locally)	2	10	8	47
Number of House of Assembly Meetings held	25	TBD per Legislative Calendar	26	TBD per Legislative Calendar
Number of Senate Meetings Held	18	TBD per Legislative Calendar	20	TBD per Legislative Calendar
Number of Public Bills passed	35	TBD per Legislative Agenda	45	TBD per Legislative Agenda
Number of Private Bills passed	1	Contingent upon petitions	3	Contingent upon Petitions
No. of Subsidiary legislative items processed through the Legislature	15	Contingent upon Legislative Agenda	50	Contingent upon Legislative Agenda
<b>Publications and Reports:-</b>				
Total Parliamentary Committee Reports Tabled	3	10	8	12
Number of Special Select & Joint Select Committee Reports Tabled	0	2	3	5
Number of Departmental and Quango Reports tabled by Ministers* & Speaker	31	30	30	30
<b>BUSINESS UNIT: 12015 - The Opposition Leader's Office</b>				
Allocation of adequate funding for operations of Opposition Leader's Office and professional services to Opposition Leader*	75K	86K	86K	86K
Semi-annual review on the adequacy of funds used by Opposition Leader's Office	2	2	2	2

# HEAD 05 OFFICE OF THE AUDITOR GENERAL

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*The Office of the Auditor General, as established by the Bermuda Constitution Order 1968 and the Audit Act 1990, is committed to enhance accountability to Parliament of the Government's financial management and administration and encourages positive financial changes in the delivery of programs and services for the people of Bermuda.*

## DEPARTMENT OBJECTIVES

1. To strengthen the accountability, transparency, and integrity of the Government of Bermuda and Public Sector entities through the delivery of assurance services and sound guidance of the highest quality.
2. To build upon, leverage and facilitate a collaborative work environment.
3. To adhere to the highest standards, and is committed to continuous improvement in all areas of its operations.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>0501</b>	<b>GENERAL</b>						
15000	AUDIT	3,676	4,180	3,742	4,397	217	5
	<b>TOTAL</b>	<b>3,676</b>	<b>4,180</b>	<b>3,742</b>	<b>4,397</b>	<b>217</b>	<b>5</b>

## HEAD 05 OFFICE OF THE AUDITOR GENERAL - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	
		(3)	(4)	(5)	(6)	(\$000)	%
						(7)	(8)
	SALARIES	2,856	3,326	3,063	3,464	138	4
	OTHER PERSONNEL COSTS	11	10	18	22	12	120
	TRAINING	27	20	18	27	7	35
	TRAVEL	17	14	14	28	14	100
	COMMUNICATIONS	47	50	50	50	0	0
	ADVERTISING & PROMOTIONS	0	1	0	1	0	0
	PROFESSIONAL SERVICES	304	330	201	368	38	12
	RENTALS	228	237	222	234	(3)	(1)
	REPAIR & MAINTENANCE	134	129	98	140	11	9
	ENERGY	28	40	36	40	0	0
	MATERIALS & SUPPLIES	24	22	22	22	0	0
	OTHER EXPENSES	0	1	0	1	0	0
	<b>TOTAL</b>	<b>3,676</b>	<b>4,180</b>	<b>3,742</b>	<b>4,397</b>	<b>217</b>	<b>5</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	
		(3)	(4)	(5)	(6)	(\$000)	%
						(7)	(8)
	8317 Audit Fees	558	581	321	457	(124)	(21)
	<b>TOTAL</b>	<b>558</b>	<b>581</b>	<b>321</b>	<b>457</b>	<b>(124)</b>	<b>(21)</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(3)	(4)	(5)	(6)	2025/26	%
						(7)	(8)
	15000 AUDIT	25	28	25	28	0	0
	<b>TOTAL</b>	<b>25</b>	<b>28</b>	<b>25</b>	<b>28</b>	<b>0</b>	<b>0</b>

**HEAD 05 OFFICE OF AUDITOR GENERAL - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 15000 Audit</b>				
Number of Financial Statement Audits Completed	42	58	44	50
Number of Financial Statement Reviews Completed	6	8	8	8
Number of non-financial audits completed *	0	2	2	3
Annual Report Released (due by March 31 of the following fiscal year)	0	2023-2024	2023-24	2024-25
% team members who met minimum CPD requirements	100	100%	80	100
% of audit staff time allocated to the annual Consolidated Fund Audit	90	85%	90	90
% of audit staff time allocated to other audits during the Consolidated Fund audit	10	15%	10	10

\* inclusive of IT audits, performance audits and special audits

# HEAD 56 HUMAN RIGHTS COMMISSION

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To protect and promote human rights through education, collaboration, advocacy and enforcement.*

## DEPARTMENT OBJECTIVES

1. To inquire into and investigate Human Rights related complaints of discrimination and harassment.
2. To resolve human rights complaints through mediation.
3. To facilitate effective administrative support for the Human Rights Tribunals.
4. To educate the community on the principles of Human Rights, Inclusion and Equality.
5. To work with stakeholders to promote the protections afforded under the Human Rights Act 1981, and to uphold the principles of Human Rights for all.
6. To inform the Government of Human Rights matters inclusive of those that require the development of policies designed to strengthen protections.
7. To influence and support the development of Bermuda's Human Rights laws and policies.
8. To maintain a team of highly competent professionals to manage the daily operations of the Commission.
9. To act independently in accordance within the Commission's statutory duties and to continue to strengthen the Commission's ability to function with such independence.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG						2024/25	
BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	vs	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>5601</b>	<b>GENERAL</b>						
	66020 OFFICE OF THE COMMISSION	1,258	1,296	1,346	1,331	35	3
	66030 APPOINTMENT COMMITTEE	0	24	10	22	(2)	(8)
	66040 TRIBUNALS	33	60	34	81	21	35
	<b>TOTAL</b>	<b>1,291</b>	<b>1,380</b>	<b>1,390</b>	<b>1,434</b>	<b>54</b>	<b>4</b>

**HEAD 56 HUMAN RIGHTS COMMISSION - continued**

**CURRENT  
ACCOUNT  
ESTIMATES**

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	716	846	680	750	(96)	(11)
	OTHER PERSONNEL COSTS	1	2	2	1	(1)	(50)
	TRAINING	6	3	13	3	0	0
	COMMUNICATIONS	10	13	17	16	3	23
	ADVERTISING & PROMOTION	12	27	39	35	8	30
	PROFESSIONAL SERVICES	308	293	426	422	129	44
	RENTALS	136	129	126	137	8	6
	REPAIR AND MAINTENANCE	42	48	61	48	0	0
	INSURANCE	0	0	4	4	4	0
	MATERIALS & SUPPLIES	25	17	17	16	(1)	(6)
	EQUIPMT.(MINOR CAPITAL)	35	2	5	2	0	0
	<b>TOTAL</b>	<b>1,291</b>	<b>1,380</b>	<b>1,390</b>	<b>1,434</b>	<b>54</b>	<b>4</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(3)	(4)	(5)	(6)	(7)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	66020 HRC ADMINISTRATION	7	8	8	7	(1)	(13)
	<b>TOTAL</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>(1)</b>	<b>(13)</b>

**HEAD 56 HUMAN RIGHTS COMMISSION - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 66020 Office of the Human Rights Commission</b>				
Policy recommendations regarding the Human Rights framework in Bermuda	1	2	2	2
Training of Officers on legislative amendments	2	4	4	4
Number of complaints engaged in the Voluntary Mediation Program	8	9	10	9
Number of complaints determined to have merit and referred to a Human Rights Tribunal for adjudication	2	5	8	5
Number of external organization policies reviewed	6	9	12	9
Number of community education/public communications/resources	13	30	64	56
<b>BUSINESS UNIT: 66040 Human Rights Tribunal</b>				
Decisions issued within 30 days of the conclusion of a Hearing	0	100%	100%	100%
Tribunal Decisions Registered in Supreme Court	0	11	6	12

# HEAD 63 PARLIAMENTARY REGISTRAR

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Independently manages elections & promotes voter awareness in Bermuda to facilitate free and fair elections.*

## DEPARTMENT OBJECTIVES

1. Ensure that the process of continuous registration is accessible, managed effeciently & transparent.
2. Maintain a complete, accurate and up-to-date register for voters.
3. Protect the rights of qualified citizens to register and prevent unlawful and fraudulent registration or removal of persons.
4. Provide prompt; and timely issuing of apostille certificates in efficient manner.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>6301</b>	<b>PARLIAMENTARY REGISTRAR</b>						
73000	ADMINISTRATION	619	823	998	1,064	241	29
73005	BOUNDARIES COMMISSION	17	173	87	88	(85)	(49)
73010	GENERAL & BYE ELECTIONS	21	251	673	149	(102)	(41)
73015	MUNICIPALITIES ELECTIONS	43	32	0	32	0	0
		<b>700</b>	<b>1,279</b>	<b>1,758</b>	<b>1,333</b>	<b>54</b>	<b>4</b>

## HEAD 63 PARLIAMENTARY REGISTRAR - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	SALARIES	359	527	536	789	262	50
	WAGES	0	78	78	0	(78)	(100)
	TRAINING	0	5	1	3	(2)	(40)
	TRAVEL	0	42	29	26	(16)	(38)
	COMMUNICATIONS	4	6	10	8	2	33
	ADVERTISING & PROMOTION	1	121	71	79	(42)	(35)
	PROFESSIONAL SERVICES	104	198	353	111	(87)	(44)
	RENTALS	119	117	147	152	35	30
	REPAIR AND MAINTENANCE	46	61	99	64	3	5
	ENERGY	0	2	2	2	0	0
	CLOTHING, UNIFORMS & LAUNDRY	5	3	3	3	0	0
	MATERIALS & SUPPLIES	27	66	167	48	(18)	(27)
	EQUIPMT. (MINOR CAPITAL)	3	2	5	2	0	0
	OTHER EXPENSES	28	46	238	41	(5)	(11)
	CAPITAL RECHARGES	4	5	19	5	0	0
	<b>TOTAL</b>	<b>700</b>	<b>1,279</b>	<b>1,758</b>	<b>1,333</b>	<b>54</b>	<b>4</b>

### REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
(1)	(2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26	
						(\$000) (7)	% (8)
	8440 Apostille Fees	252	250	250	250	0	0
	8615 General	20	0	0	0	0	0
	8619 Parliamentary Registrar	2	0	0	0	0	0
	<b>TOTAL</b>	<b>274</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
(1)	DESCRIPTION (2)	ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26	
						(7)	% (8)
	73000 ADMINISTRATION	3	5	4	6	1	20
	<b>TOTAL</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>6</b>	<b>1</b>	<b>20</b>

HEAD 63 PARLIAMENTARY REGISTRAR -continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 73000 - Administration</b>				
Voter registrations updated per total population.	25%	50%	50%	75%
Number of online registrations increased over the previous year.	25%	50%	25%	25%
Stakeholder engagements conducted to increase the awareness of voter registration and electoral processes.	1	2	1	3
<b>BUSINESS UNIT: 73005 - Boundaries Commission</b>				
Constituency Boundaries Commission will complete its assessment of the constituency boundaries of Bermuda and submit its report to the House of Assembly.	0	100%	75% completed	100%
<b>BUSINESS UNIT: 73010 - General/Bye Elections</b>				
Operational and administrative election procedures reviewed and updated.	50%	100%	75%	100%
Complete all tasks associated with election preparations by the second half of the fiscal period	0	100%	50%	100%
Complete review of GE results application and update it.	0	0	0	100%
<b>BUSINESS UNIT: 73015 - Municipalities Elections</b>				
Extraordinary municipal elections completed within 60 days of the occurrence of the vacancy.	100%	100%	0	100%
<b>BUSINESS UNIT: 73017- Election Reform Research</b>				
Research on alternative & future forward approaches to voting assessed. The cost Centre not funded in 24/25 or 25/26.	0	25%	0	0

# HEAD 85 OMBUDSMAN'S OFFICE

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*We protect the interest of the public by providing independent resources and interventions for individuals with complaints about public services, while influencing improvement in standards of those services to ensure people are treated fairly.*

## DEPARTMENT OBJECTIVES

1. Ensure that our services are accessible to all users, and provide complainants with effective and timely avenues to seek redress and restore fairness.
2. Enhance the impact of our work, collaborate with authorities to improve services, monitor implementation of our recommendations, encourage compliance, and lay reports in the House of Assembly.
3. Expand our public engagement, promote the learning from our work, develop community awareness of what we do, increase public confidence and satisfaction of our performance, and demonstrate value.
4. Utilise local and international relationships, identify best practices, maximise our effectiveness, and prepare for future developments.
5. Train and develop our staff, increase skillsets, create a positive and healthy working environment, identify succession plans and contribute to retention of key staff.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8501	GENERAL						
	95000 ADMINISTRATION	975	1,050	1,049	1,100	50	5
	<b>TOTAL</b>	<b>975</b>	<b>1,050</b>	<b>1,049</b>	<b>1,100</b>	<b>50</b>	<b>5</b>

# HEAD 85 OMBUDSMAN'S OFFICE - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	726	742	714	786	44	6
	TRAINING	5	11	8	8	(3)	(27)
	TRAVEL	12	17	18	16	(1)	(6)
	COMMUNICATIONS	11	13	13	12	(1)	(8)
	ADVERTISING & PROMOTIONS	4	13	11	13	0	0
	PROFESSIONAL SERVICES	82	103	142	114	11	11
	RENTALS	69	76	76	72	(4)	(5)
	REPAIR & MAINTENANCE	22	24	23	23	(1)	(4)
	ENERGY	10	13	11	12	(1)	(8)
	MATERIALS & SUPPLIES	24	30	18	26	(4)	(13)
	EQUIPMT. (MINOR CAPITAL)	8	6	13	10	4	67
	OTHER EXPENSES	2	2	2	8	6	300
	<b>TOTAL</b>	<b>975</b>	<b>1,050</b>	<b>1,049</b>	<b>1,100</b>	<b>50</b>	<b>5</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	95000 ADMINISTRATION	6	6	5	6	0	0
	<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>0</b>	<b>0</b>

## HEAD 85 OMBUDSMAN'S OFFICE

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>1. Enhance the impact of our work:</b>				
Percentage of investigations that comply with timelines prescribed in the Complaint Handling & Investigations Policy	40%	50%	50%	50%
Number and type of "how we work" information published about our service (website/social media postings)	50	12	50	50
Number of information sessions about our service delivered to the public sector	2	4	2	4
Number of engagements with local / international colleagues to exchange information and discuss best practice	18	8	20	25
Percentage of compliance with outside body reporting obligations (PATI, PIPA, Annual Report, Audit, etc.)	100%	100%	80%	100%
Percentage of monitor/follow up within 90 days after recommendations have been made following investigation	100%	100%	100%	100%
<b>2. Extend our accessibility</b>				
Number of information sessions about our service delivered to community groups	2	4	2	4
Percentage of service-users surveyed to capture data on their satisfaction levels	n/a	100%	0%	50%
Percentage of electronic / printed Office information published for non English speakers and persons with disabilities	50%	100%	50%	75%
<b>3. Expand our community outreach</b>				
Number of engagements with media about our current activities and other information of public interest	4	4	4	4
Number of informal public information engagements ("pop-ups")	2	4	2	2
Number of updates on our current activities and other information of public interest posted via social media	50	26	50	50
Percentage of surveyed public that reports overall awareness of the work our office does	n/a	50%	60%	60%
Percentage of surveyed public that reports overall satisfaction with our office	n/a	60%	60%	60%

# HEAD 92 INTERNAL AUDIT

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To provide independent, objective assurance and advisory services to improve operations and internal control systems.*

## DEPARTMENT OBJECTIVES

1. To provide a professional environment that fosters and promotes an ethical culture for those individuals in the profession of internal auditing
2. To provide assurance and advisory services to evaluate whether an auditee's:-  
 Financial and operating information is accurate and reliable  
 Policies, procedures, laws and regulations are complied with  
 Assets are safeguarded against loss and theft  
 Resources are used economically and efficiently, and  
 Established program operating goals and objectives will be met
3. To prepare and distribute audit reports or memorandums covering analyses, observations and recommendations within 30 days of field work completion

## GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(8)
		(3)	(4)	(5)	(6)	(7)	
9201	GENERAL						
	102000 ADMINISTRATION	837	1,055	1,003	1,115	60	6
	<b>TOTAL</b>	<b>837</b>	<b>1,055</b>	<b>1,003</b>	<b>1,115</b>	<b>60</b>	<b>6</b>

## HEAD 92 INTERNAL AUDIT - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	735	920	876	981	61	7
	TRAINING	0	6	6	6	0	0
	TRAVEL	0	8	8	8	0	0
	COMMUNICATIONS	3	4	3	4	0	0
	ADVERTISING & PROMOTIONS	0	1	1	1	0	0
	PROFESSIONAL SERVICES	3	5	5	5	0	0
	RENTALS	66	72	66	72	0	0
	REPAIR & MAINTENANCE	23	30	29	30	0	0
	MATERIALS & SUPPLIES	7	5	5	5	0	0
	EQUIPMT. (MINOR CAPITAL)	0	3	3	3	0	0
	OTHER EXPENSES	0	1	1	0	(1)	(100)
	<b>TOTAL</b>	<b>837</b>	<b>1,055</b>	<b>1,003</b>	<b>1,115</b>	<b>60</b>	<b>6</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8877 Reimbursements	1	0	0	0	0	0
	<b>TOTAL</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
102000	ADMINISTRATION	6	9	6	9	0	0
	<b>TOTAL</b>	<b>6</b>	<b>9</b>	<b>6</b>	<b>9</b>	<b>0</b>	<b>0</b>

## HEAD 92 INTERNAL AUDIT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 102000 Administration</b>				
85% of draft reports issued by the date included in the assignment terms of reference	Achieved	85%	85%	85%
An average of 40 hours of continuing professional development per auditor	Achieved	100%	100%	100%
Submit communciations to the Internal Audit Chairperson within 10 days of the previous quarterY	Achieved	100%	100%	100%
Target of 80% of satisfied/or very satisfied on customer satisfaction rating on Post Audit Questionnaire	Achieved	80%	80%	80%
95% of staff level met utilization	Achieved	95%	95%	95%
Number of management recommendations issued from audit projects:	35	N/A	N/A	N/A
Number of management agreed actions implemented as a result of audit projects by agreed upon date	28	N/A	N/A	N/A
Number of planned audit reports issued	3	6	4	6
Number of unplanned audit reports issued	0	N/A	1	N/A
Number of Surprise Compliance to Financial Instructions reports issued for Cash /Purchase Orders	3	5	5	5
Total number of reports issued	6	11	10	11

**MISSION STATEMENT**

*To uphold the right of all Bermudians and residents of Bermuda to access public records, to the greatest extent possible, within the provisions of the Public Access to Information (PATI) Act 2010.*

**DEPARTMENT OBJECTIVES**

1. Encourage a cultural shift with the public and public authorities by embracing the principles of public access to information.
2. Foster the use of PATI rights through public awareness and education.
3. Assist public authorities to develop and follow best practices in meeting their obligations under the PATI Act, through guidance and oversight.
4. Conduct independent and impartial investigations and reviews in a fair and timely manner.
5. Engage stakeholders to strengthen and enhance public access to information rights and their protections in law.

**HEAD 98 INFORMATION COMMISSIONER'S OFFICE**

**CURRENT  
ACCOUNT  
ESTIMATES**

**GENERAL SUMMARY**

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>9801</b>	<b>GENERAL</b>						
	108000 ADMINISTRATION	1,063	1,100	1,107	1,157	57	5
	108010 APPLICATIONS (APPEALS)	0	0	0	8	8	0
	108020 COMPLIANCE/BEST PRACTICES	6	10	8	8	(2)	(20)
	108030 PUBLIC AWARENESS	4	7	2	27	20	286
	<b>TOTAL</b>	<b>1,073</b>	<b>1,117</b>	<b>1,117</b>	<b>1,200</b>	<b>83</b>	<b>7</b>

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	857	965	857	815	(150)	(16)
	WAGES	0	0	8	0	0	0
	OTHER PERSONNEL COSTS	0	0	11	0	0	0
	TRAINING	3	0	2	3	3	0
	TRAVEL	7	5	1	7	2	40
	COMMUNICATIONS	17	19	18	20	1	5
	ADVERTISING & PROMOTIONS	3	2	6	5	3	150
	PROFESSIONAL SERVICES	49	56	60	100	44	79
	RENTALS	91	8	95	147	139	1,738
	REPAIR AND MAINTENANCE	13	22	14	37	15	68
	ENERGY	9	9	10	11	2	22
	CLOTHING, UNIFORMS & LAUNDRY	0	0	1	0	0	0
	MATERIALS & SUPPLIES	7	9	8	20	11	122
	EQUIPMT. (MINOR CAPITAL)	17	15	19	26	11	73
	OTHER EXPENSES	0	7	7	9	2	29
	<b>TOTAL</b>	<b>1,073</b>	<b>1,117</b>	<b>1,117</b>	<b>1,200</b>	<b>83</b>	<b>7</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		(7)	% (8)
108000	ADMINISTRATION	7	9	7	6	(3)	(33)
	<b>TOTAL</b>	<u>7</u>	<u>9</u>	<u>7</u>	<u>6</u>	<u>(3)</u>	<u>(33)</u>

## HEAD 98 INFORMATION COMMISSIONER'S OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 108000 ADMINISTRATION</b>				
Publish and file with the Legislature the ICO's s.58(1) Annual Report by the statutory deadline	Met	Lay before Parliament by 31 March 2025	By 31 March 2025	By 31 March 2026
Complete targeted review of internal guides, procedures and policy manuals	Not met	31 March 2025	25% by 31 March 2025	100% by 31 March 2026
Host 3 volunteers, interns or work shadow candidates per year	Not met	1	1	1
Conduct internal education sessions on best practices, information rights principles or other professional development topics	Met	10	6	1 per quarter
Receive unqualified audit and publish Financial Statement	Not met	FY 2022-2023 and 2023-2024 tabled by 31 March 2025	FY2021/22 tabled July 2024; FY2022/23 & FY2023/24 by 31 March 2025	FY2024/25 by 31 December 2025
Document application of new skill, knowledge or other value obtained from conferences and training attended by Information Commissioner and staff	Met	100%	100%	Within 10 working days of attending
Comply with statutory timeframes in responding to PATI requests	Mostly met	100%	60%	100%
Submit s.58(3) annual return within deadline	Met	31 December 2024	On 31 December 2024	On 31 December 2025
<b>BUSINESS UNIT: 108010 APPLICATIONS (APPEALS)</b>				
Acknowledge receipt of applications for review within 5 working days	Mostly met	100%	85%	100%
Complete validation of applications for review within 3 weeks	Mostly met	80%	80%	100%
Complete and close valid applications within 8 months	Mostly met	50%	50%	75%
Publish Information Commissioner's decisions on ico.bm within 7 working days of being issued	Met	100%	100%	100%
Number of judicial review cases appealed against decisions by the Information Commissioner	None	10%	Discontinued	Discontinued
<b>BUSINESS UNIT: 108020 COMPLIANCE/BEST PRACTICES</b>				
Complete targeted review for compliance of Information Statements	Not met	20%	20%	100% by 31 March 2026
Complete targeted review of the ICO's guidances on the application of the PATI Act	Partly met	Complete by 31 March 2025	25% by 31 March 2025	100% by 31 March 2026
Organise and deliver quarterly best practice, leadership or good governance events for public authorities	Met	4	4	4

## HEAD 98 INFORMATION COMMISSIONER'S OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 108020 COMPLIANCE/BEST PRACTICES - cont.</b>				
Respond to enquiries from public authorities on general questions about the PATI Act and its provisions within 3 working days	Mostly met	100% of enquiries	95%	100%
Provide timely official comment, consultation and stakeholder engagement on draft legislation, statutory provisions and practice codes which impact the PATI Act or the right to access public records, on request	Met	Ongoing	100%	80%
Propose beneficial legislative amendments to strengthen the PATI Act and Regulations	Met	Ongoing	Discontinued	Discontinued
<b>BUSINESS UNIT: 108030 PUBLIC AWARENESS</b>				
Facilitate or collaborate on public engagements on information rights (outside of Right to Know Day activities)	New	New	New	4
Conduct general public education sessions on usign the PATI Act (outside of Right to Know Day activities)	Met	1	Discontinued	Discontinued
Conduct targeted education sessions to interest groups	Met	3	Discontinued	Discontinued
Collaborate with local charities/advocacy organisations to co-sponsor public awareness event on information rights	Not met	2	Discontinued	Discontinued
Receive feedback from education sessions rated good or excellent	Mostly met	90%	Discontinued	Discontinued
Receive feedback responses from public interactions	New	New	New	50
Facilitate public educational events to commemorate Right to Know Day on 28 September	Met	1	1	2
Conduct targeted public relations engagements to commemorate Right to Know Day on 28 September	Met	2	3	4
Post on social media regularly	New	New	New	Post twice a week
Upload new content on ico.bm regularly	New	New	New	Upload once a week
Translate the ICO's public guides and flyers into Portuguese	Not met	1	1	Offer language on website
Respond to enquiries from the public on questions concerning the PATI Act and their rights within 3 working days	Mostly met	100% of enquiries	85%	100%
Social media ad campaigns outreach	107,277 post/page reaches	100,000 post/page reaches	Discontinued	Discontinued
Social media ad post engagements	7,342 engagements	6,000 engagements	Discontinued	Discontinued
Number of sessions on ICO website	12,955 sessions	10,000	Discontinued	Discontinued
Average duration of sessions on ICO website	2:52 minutes	3:00 minutes	Discontinued	Discontinued

# HEAD 101 PRIVACY COMMISSIONER'S OFFICE

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To protect the rights of individuals in relation to their personal information.*

## DEPARTMENT OBJECTIVES

1. Develop and improve office operations and governance.
2. Guide and monitor how PIPA is administered.
3. Encourage a culture of protecting rights through education and raising awareness.
4. Develop Bermuda's influence within the global data and privacy rights community.
5. Monitor technological and organisational trends to assess the protection of rights.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
<b>0101</b>	<b>GENERAL</b>						
	111000 OPERATIONS	1,050	1,339	1,339	1,495	156	12
	111010 COMMUNICATIONS	423	310	310	0	(310)	(100)
	111020 INVESTIGATIONS	314	352	352	386	34	10
	111030 INNOVATION	22	129	129	361	232	180
	111060 CONFERENCE	161	0	0	0	0	0
	<b>TOTAL</b>	<b>1,970</b>	<b>2,130</b>	<b>2,130</b>	<b>2,242</b>	<b>112</b>	<b>5</b>

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
OBJECT CODE DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,456	1,577	1,422	1,803	226	14
	OTHER PERSONNEL COSTS	1	4	4	4	0	0
	TRAINING	8	10	22	10	0	0
	TRAVEL	20	9	35	25	16	178
	COMMUNICATIONS	24	25	25	27	2	8
	ADVERTISING & PROMOTION	14	100	12	0	(100)	(100)
	PROFESSIONAL SERVICES	111	214	297	119	(95)	(44)
	RENTALS	156	113	108	155	42	37
	REPAIR AND MAINTENANCE	37	38	108	34	(4)	(11)
	ENERGY	17	12	18	12	0	0
	MATERIALS & SUPPLIES	83	13	11	10	(3)	(23)
	EQUIPMT. (MINOR CAPITAL)	37	10	53	34	24	240
	OTHER EXPENSES	6	5	15	9	4	80
	<b>TOTAL</b>	<b>1,970</b>	<b>2,130</b>	<b>2,130</b>	<b>2,242</b>	<b>112</b>	<b>5</b>

REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8315 Registration Fees	108	0	0	0	0	0
	8879 Sponsor/Contr/Donations	53	0	0	0	0	0
	<b>TOTAL</b>	<b>161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
BUSINESS UNIT DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	111000 ADMINISTRATION	7	7	7	8	1	14
	111010 COMMUNICATIONS	4	3	3	0	(3)	(100)
	111020 INVESTIGATIONS	3	3	3	3	0	0
	111030 INNOVATION	0	1	1	3	2	200
	<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>0</b>

## HEAD 101 PRIVACY COMMISSIONER'S OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 111000 Operations</b>				
Increase staffing capacity and skills	7 FTE	8 FTE	8 FTE	Discontinue: Measure Completed
Establish advisory committee	Not Completed	1 advisory committee	Discontinue	-
Draft and publish Annual Report with the Legislature	Assigned to Business Unit 111010	Discontinue: Measure Reassigned	100%	100%
Receive audit and publish Financial Statements	Not Completed	FY 2023/24 published 30 June	FY 2020-23 published 31 March	FY 2023-25 published 30 June
Draft and publish PATI Annual Return	2023 Report published by 31 December	2024 Report published by 31 December	100%	100%
Comply with statutory timeframes for PIPA, PATI, and other requests	100%	100%	100%	100%
Conduct annual risk assesment across whole of office	10%	100%	100%	100%
Review whole of office operations for compliance with privacy, confidentiality, security, human resources, human rights, financial, and other requirements	50%	100%	100%	100%
Project & programme management review of business operations on determined schedule	100%	100%	100%	100%
Execute office advisory committee secretariat functions to the satisfaction of members	N/A: Relevant Board Not in Operation	100%	N/A: Relevant Board Not in Operation	100%
Develop mediation and alternative dispute resolution policies and procedures	Not Completed	100%	100%	Discontinue: Measure Completed
Performance appraisals and forward job planning for all staff	Not Completed	100%	100%	100%
Staff attaining professional development goals	100%	100%	100%	100%
Awareness/education initiatives offered	25 workshops or events	25 workshops or events	20 workshops or events	20 workshops or events
Publications and guidance issued	12 publications	12 publications	12 publications	12 publications
Data protection and privacy conferences attended	10 conferences	10 conferences	10 conferences	10 conferences
Advise and comment on Government initiatives and legislation relating to personal information	100%	100%	100%	100%
Execute strategic communications services	100%	100%	100%	100%
Achieve 90% satisfaction rate from members of public making general questions and enquiries	100%	100%	100%	100%
Advise and comment on initiatives by international regulatory bodies	100%	100%	100%	100%
Prepare to host Global Privacy Assembly Annual Meeting 2023	100%	Discontinue: Measure Completed	Discontinue: Measure Completed	-
Draft and publish Annual Report with the Legislature*	Not Completed	2023 Report published by 30 June	Reports through 2023 published in 2024/25	100%

## HEAD 101 PRIVACY COMMISSIONER'S OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 111020 Investigations</b>				
Increase staffing capacity and skills	Discontinue: Measure Completed	5 FTE*	Discontinue: Measure Completed	-
Develop regulatory strategy and procedures	100%	100%	100%	100%
Achieve 95% rate of timely resolution of investigations	N/A: Relevant provisions not in	100%	100%	100%
Research and develop or procure relevant regulatory technologies to review and provide feedback to organisations	100%	100%	100%	100%
Audit representative sample of target sector, industry, or group	100%	100%	100%	100%
<b>BUSINESS UNIT: 111030 Innovation</b>				
Increase staffing capacity and skills	-	3 FTE*	3 FTE	Discontinue: Measure Completed
"Pink" Sandbox partnership engagements	50%	10 engagements	25%	100%
Develop and maintain online Innovation Hub to promote privacy by design resources	-	100%	100%	100%
Achieve 90% satisfaction rate from members of public utilising Innovation Services Programme	-	100%	100%	100%
Achieve 90% timeliness rate on project management deadlines and schedules	-	100%	100%	100%
Develop operational templates and technical guidance for privacy programmes	-	12 templates or guidance notes	12 templates or guidance notes	12 templates or guidance notes
Develop slides and scripts for innovation training	-	12 training scripts	12 training scripts	12 training scripts
Research, analysis, and written reports on emerging issues	-	6 reports	6 reports	6 reports
Develop privacy self-certification framework	-	Discontinue: Measure Completed	-	-

# CABINET OFFICE & DIGITAL INNOVATION

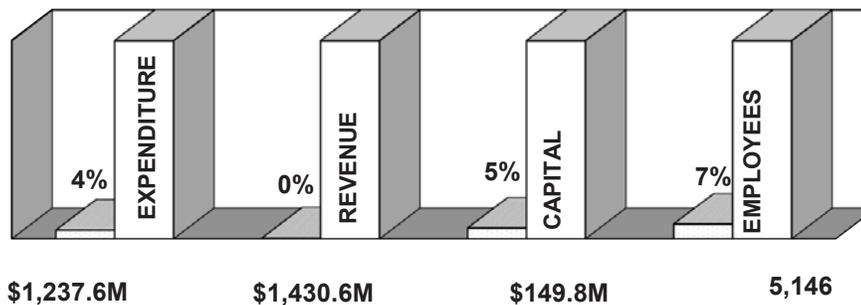


THE CABINET OFFICE IS AT THE HEART OF GOVERNMENT, PROVIDING SERVICES TO CABINET, THE PREMIER, AND MINISTERS OF GOVERNMENT. THE CABINET OFFICE ALSO CO-ORDINATES INITIATIVES ON CROSS CUTTING ISSUES; AND ACTS AS THE CORPORATE HEADQUARTERS FOR THE CIVIL SERVICE PROVIDING SERVICES, ADVICE, AND GUIDANCE FOR OTHER GOVERNMENT DEPARTMENTS, AND BY EXTENSION, TO THE WIDER PUBLIC SECTOR.

The Hon. Diallo Rabain, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
09	CABINET OFFICE	30,268	12,171	11,344	13,834	1,663	14
13	POST OFFICE	9,881	9,620	9,620	10,130	510	5
18	LIBRARIES & ARCHIVES	3,076	3,247	3,144	3,393	146	4
32	DEPT. OF PLANNING	2,925	3,838	3,774	4,049	211	5
43	DEPT. OF INFORMATION & DIGITAL TECH.	9,642	8,505	8,504	9,211	706	8
51	DEPT. OF COMMUNICATIONS	3,192	3,397	3,162	3,614	217	6
61	DEPT. OF EMP. & ORG. DEVELOPMENT	7,413	7,962	7,942	8,458	496	6
80	PROJECT MGMT & PROCUREMENT	643	874	860	925	51	6
		<b>67,040</b>	<b>49,614</b>	<b>48,350</b>	<b>53,614</b>	<b>4,000</b>	<b>8</b>
<b>REVENUE (\$000)</b>							
09	CABINET OFFICE	308	50	50	5	(45)	(90)
13	POST OFFICE	1,887	2,829	2,415	2,359	(470)	(17)
18	LIBRARIES & ARCHIVES	7	14	8	8	(6)	(43)
32	DEPT. OF PLANNING	1,943	1,691	1,936	1,936	245	14
		<b>4,145</b>	<b>4,584</b>	<b>4,409</b>	<b>4,308</b>	<b>(276)</b>	<b>(6)</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	3,503	6,049	6,013	7,153		
	DEVELOPMENT	0	500	0	1,000		
		<b>3,503</b>	<b>6,549</b>	<b>6,013</b>	<b>8,153</b>		
<b>EMPLOYEE NUMBERS</b>		<b>366</b>	<b>377</b>	<b>371</b>	<b>385</b>	<b>8</b>	<b>2</b>

FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

**MISSION STATEMENT**

*The Cabinet Office operates at the centre of the Public Service providing leadership, advice and guidance to ensure delivery of the Government's policies and Government Services.*

**DEPARTMENT OBJECTIVES**

1. Strengthen governance, transparency and accountability across the public sector.
2. Deliver efficient and effective services to the Premier, Ministers, and Cabinet.
3. Enhance the performance of the Public Service ensuring public value.
4. Improve policy-making Government wide.
5. Ensure implementation of Government reform priorities in the key strategy, performance, platform, people and perspective operational components.
6. Enhance Government safety management systems.

# HEAD 09 CABINET OFFICE - continued

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>0901</b>	<b>GENERAL</b>						
19000	ADMINISTRATION	24,941	7,045	5,881	7,070	25	0
19010	PROTOCOL & OFFICIAL HOSPITALTY	673	675	511	785	110	16
19015	POLICY & STRATEGY	457	666	527	907	241	36
19065	REGULATORY & POLICY - HOTEL AD	415	0	0	0	0	0
19080	HEAD OF PUBLIC SERVICE	584	456	527	454	(2)	(0)
19085	PATI/PIPA UNIT	810	839	739	862	23	3
		<b>27,880</b>	<b>9,681</b>	<b>8,185</b>	<b>10,078</b>	<b>397</b>	<b>4</b>
<b>0902</b>	<b>ECONOMIC POLICY &amp; FOREIGN AFFAIRS</b>						
19035	LONDON OFFICE	1,268	1,235	1,390	1,456	221	18
19045	WASHINGTON DC OFFICE	393	462	415	462	0	0
19075	BRUSSELS OFFICE	342	393	410	343	(50)	(13)
		<b>2,003</b>	<b>2,090</b>	<b>2,215</b>	<b>2,261</b>	<b>171</b>	<b>8</b>
<b>0903</b>	<b>GOVERNMENT REFORM</b>						
19020	SAFETY & HEALTH	118	133	56	135	2	2
19040	MINISTRY ADMINISTRATION	267	267	338	385	118	44
19090	DIGITAL TRANSFORMATION	0	0	550	975	975	0
		<b>385</b>	<b>400</b>	<b>944</b>	<b>1,495</b>	<b>1,095</b>	<b>274</b>
	<b>TOTAL</b>	<b>30,268</b>	<b>12,171</b>	<b>11,344</b>	<b>13,834</b>	<b>1,663</b>	<b>14</b>

# HEAD 09 CABINET OFFICE - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	6,069	6,773	5,772	7,402	629	9
	WAGES	257	252	233	264	12	5
	OTHER PERSONNEL COSTS	26	22	26	22	0	0
	TRAINING	17	46	143	50	4	9
	TRANSPORT	0	1	0	1	0	0
	TRAVEL	320	268	327	267	(1)	(0)
	COMMUNICATIONS	89	100	80	97	(3)	(3)
	ADVERTISING & PROMOTION	1	39	63	38	(1)	(3)
	PROFESSIONAL SERVICES	2,204	2,711	2,851	3,775	1,064	39
	RENTALS	1,093	1,138	1,144	1,135	(3)	(0)
	REPAIR AND MAINTENANCE	143	181	153	183	2	1
	INSURANCE	7	13	8	14	1	8
	ENERGY	128	121	134	127	6	5
	MATERIALS & SUPPLIES	161	167	161	172	5	3
	EQUIPMT.(MINOR CAPITAL)	13	31	4	29	(2)	(6)
	OTHER EXPENSES	153	233	185	183	(50)	(21)
	GRANTS AND CONTRIBUTIONS	19,587	75	60	75	0	0
	<b>TOTAL</b>	<b>30,268</b>	<b>12,171</b>	<b>11,344</b>	<b>13,834</b>	<b>1,663</b>	<b>14</b>

## REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	2024/25 vs 2025/26	
		(3)	(4)	(5)	(6)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8090 Vacation Rental Fee	264	0	0	0	0	0
	8316 PATI (Pub Access to Info) Fees	0	50	50	5	(45)	(90)
	8513 Hotel Licences	44	0	0	0	0	0
	<b>TOTAL</b>	<b>308</b>	<b>50</b>	<b>50</b>	<b>5</b>	<b>(45)</b>	<b>(90)</b>

## HEAD 09 CABINET OFFICE - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
19000	GENERAL ADMINISTRATION	23	29	27	27	(2)	(7)
19010	PROTOCOL & HOSPITALITY	3	3	2	4	1	33
19015	POLICY & STRATEGY	3	4	4	5	1	25
19020	SAFETY & HEALTH	1	1	1	1	0	0
19035	LONDON OFFICE	3	3	3	5	2	67
19040	MINISTRY ADMINISTRATION	2	2	3	3	1	50
19065	REGULATORY & POLICY - HOTEL AD	4	0	0	0	0	0
19080	HEAD OF PUBLIC SERVICE	2	2	2	2	0	0
19085	PATI/PIPA UNIT	3	4	3	4	0	0
<b>TOTAL</b>		<b>44</b>	<b>48</b>	<b>45</b>	<b>51</b>	<b>3</b>	<b>6</b>

## HEAD 09 CABINET OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 19000 General Administration</b>				
3 day turn-around of Cabinet Conclusions 90% of time.	100%	100%	100%	100%
<b>BUSINESS UNIT: 19015 Policy &amp; Strategy</b>				
Respond to requests for policy advice within 5 days	100%	100%	95%	100%
Respond to service requests within 48 hours.	100%	100%	95%	100%
Introduce policy monitoring & evaluation of Throne Speech /Budget statement undertakings	100%	100%	100%	100%
<b>BUSINESS UNIT: 19020 Safety &amp; Health</b>				
Safety & Health audits undertaken	1	2	1	2
Safety Policies and Programmes Developed to enhance Safety Management Systems	1	1	1	1
Level of completion of Workplace and Building Inspections Assessments re Health and Wellness	9	10	9	10
Increase Compliance Rate - eg. ensuring Public officers receive Health and safety training throughout the year	30%	50%	30%	50%
<b>BUSINESS UNIT: 19035 London Office</b>				
Successfully achieve closure of 90% of detailed consular case work	New	New	New	80-90%
Outcome of Joint Ministerial Council achieving 61 UK /Overseas Territory policy initiatives	New	New	New	20-30% in 25-26
Deliverable on UK policy for Bermuda through 7 UK Government Departments	New	New	New	80-90%
Facilitate 5 Bermuda Ministerial Delegation visits	New	New	New	90-100%
Direct advocacy to 200 UK Members of Parliament	New	New	New	80-100%
<b>BUSINESS UNIT: 19045 DC Office</b>				
Engage with US organizations in the Digital Asset and Fintech industry to have one conference hosted in Bermuda	New in 2024-25	100%	50%	100%
Secure three business leads resulting in meaningful engagement or progression in domiciling in Bermuda	New in 2024-25	100%	100%	100%
Create and maintain an up-to-date database of Bermudian college students residing in the US	New in 2024-25	100%	50%	100%
Establishing the Bermuda All Party Parliamentary Group	New	New	New	90-100%

## HEAD 09 CABINET OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 19075 BRUSSELS OFFICE</b>				
Provide policy advice to the Government of Bermuda on relevant developments within European Union and Member States	100%	100%	100%	100%
Support 2 Ministerial and Delegation visits	New	New	New	100%
<b>BUSINESS UNIT: 19080 Head of Public Service</b>				
Gross Misconduct cases will be adjudicated within an eight-week period.	100%	100%	100%	80%
Customer complaints logged and responded to within 48 hours	System disrupted. Tracking now resumed. Tracking now resumed	System disrupted. Tracking now resumed. Tracking now resumed	30%	50%
Second cohort to begin Leadership Programme by October 1st, 2022	0	Ongoing	Ongoing	discontinued
Develop and implement an updated Government Reform Plan	50%	100%	100%	discontinued
Government Reform Agenda initiatives to be implemented	56%	100%	71%	discontinued
Introduction of training and apprenticeship programmes	0	5	3	4
Program initiatives resulting in increased efficiencies	2	2	2	discontinued
<b>BUSINESS UNIT: 19085 PATI/PIPA Unit</b>				
Respond within 5 working days to requests for assistance with administrative and legal aspects of Public Access to Information	100%	100%	100%	100%
Implementation of privacy initiatives for the Government of Bermuda	100%	100%	100%	discontinued
Respond within 5 working days to requests for assistance with administrative and legal aspects of Personal Information Protection Act	N/A	N/A	N/A	100%

**MISSION STATEMENT**

*Together, we connect people and businesses by providing efficient, courteous and affordable products and services.*

**DEPARTMENT OBJECTIVES**

1. To provide all Bermuda residents with an accessible, affordable and reliable mail and delivery service. E.g. To improve Letter mail delivery within four (4) days, to at least a 98% delivery rate.
2. To provide excellent customer service and timeliness in execution of all front counter and online service offerings with delivery of e-commerce mail products to all residents and businesses.
3. To use technology to improve and maximize postal services, philatelic sales and capture e-commerce and digitization opportunities, with enabling legislation to improve revenue growth and service efficiency.
4. To process all mail products to meet local and international delivery standards per Bermuda's Universal Service Obligations (USO).
5. To train and develop staff to support all BPO product and service offerings, for improved customer experiences in delivery and service.
6. To dispatch and deliver all UPU and e-commerce packages, processed and declared with a 95% efficiency rate and within two (2) working days, while improving online offerings re MyBermudaPost, etc.

# HEAD 13 POST OFFICE - continued

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>1309</b>	<b>CORPORATE SERVICES</b>						
23000	GENERAL	957	1,265	1,248	1,392	127	10
23005	IT SUPPORT	455	398	398	473	75	19
23015	MANAGEMENT & FINANCIAL ACCOUNT	574	526	523	551	25	5
23020	PEROT PHILATELIC	203	236	236	243	7	3
23055	PT - MAIL COLLECTIONS	13	20	14	20	0	0
		<b>2,202</b>	<b>2,445</b>	<b>2,419</b>	<b>2,679</b>	<b>234</b>	<b>10</b>
<b>1310</b>	<b>OPERATIONS</b>						
23030	HM - MAIL COLLECTIONS	117	147	151	153	6	4
23050	HM - EXPRESS MAIL	4	10	10	10	0	0
23090	WK - MAIL COLLECTIONS	38	42	42	44	2	5
23115	SN - MAIL COLLECTIONS	23	29	29	31	2	7
23165	MA - MAIL COLLECTIONS	35	38	47	38	0	0
23190	GE - MAIL COLLECTIONS	27	32	32	34	2	6
23240	CENTRAL MAIL PROCESSING UNIT	2,581	2,287	2,304	2,337	50	2
23315	CR - MAIL COLLECTIONS	26	31	29	34	3	10
23340	FL - MAIL COLLECTIONS	27	29	32	32	3	10
23365	DV - MAIL COLLECTIONS	26	30	30	34	4	13
23410	COURIER SERVICES	239	15	10	9	(6)	(40)
23500	SUB-POST OFFICES	1,831	1,903	1,903	1,992	89	5
23550	MAIL OPERATIONS	2,705	2,582	2,582	2,703	121	5
		<b>7,679</b>	<b>7,175</b>	<b>7,201</b>	<b>7,451</b>	<b>276</b>	<b>4</b>
<b>TOTAL</b>		<b>9,881</b>	<b>9,620</b>	<b>9,620</b>	<b>10,130</b>	<b>510</b>	<b>5</b>

## HEAD 13 POST OFFICE - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE					DIFFERENCE		
OBJECT CODE DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26		
	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SALARIES	6,596	6,273	6,274	6,571	298	5	
WAGES	1,615	1,547	1,547	1,620	73	5	
TRAINING	13	20	5	25	5	25	
TRANSPORT	52	46	61	91	45	98	
TRAVEL	11	18	24	36	18	100	
COMMUNICATIONS	70	72	75	70	(2)	(3)	
ADVERTISING & PROMOTION	24	52	30	44	(8)	(15)	
PROFESSIONAL SERVICES	64	63	68	77	14	22	
RENTALS	391	396	443	396	0	0	
REPAIR AND MAINTENANCE	538	548	498	584	36	7	
INSURANCE	11	12	12	12	0	0	
ENERGY	171	213	221	211	(2)	(1)	
CLOTHING, UNIFORMS & LAUNDRY	38	60	60	60	0	0	
MATERIALS & SUPPLIES	212	225	227	224	(1)	(0)	
EQUIPMT.(MINOR CAPITAL)	17	20	20	50	30	150	
OTHER EXPENSES	58	55	55	59	4	7	
<b>TOTAL</b>	<b>9,881</b>	<b>9,620</b>	<b>9,620</b>	<b>10,130</b>	<b>510</b>	<b>5</b>	

# HEAD 13 POST OFFICE - continued

## REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25 vs 2025/26
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8311 Terminal Dues	(467)	250	250	225	(25)	(10)
	8312.02 Tax Mail	0	1	1	1	0	0
	8312.03 Post Box Keys	1	1	1	1	0	0
	8312.06 Courier Service Fee	71	32	32	32	0	0
	8312.09 MyBermuda Post Fees	448	523	509	523	0	0
	8312.10 Mail Redirection Fee	0	1	1	1	0	0
	8312.11 Mail Redirection Fee - Foreign	1	1	1	1	0	0
	8312.13 Hold Mail Fees	1	1	0	0	(1)	(100)
	8550.01 PO Business Reply Service	0	5	5	5	0	0
	8550.02 PO Mail Handling Fee	129	45	45	45	0	0
	8550.03 PO Postage Paid Permit	9	15	15	15	0	0
	8550.04 PO Intl Business Reply Service	0	1	1	1	0	0
	8609 Philatelic - A/C Holders	0	45	45	45	0	0
	8611 Philatelic - Local	35	31	31	31	0	0
	8611.01 Book Sales - 200th Anniversary	1	0	0	0	0	0
	8611.02 Souvenir Sales	4	0	0	0	0	0
	8613 Philatelic - Other	0	10	10	10	0	0
	8629 Stamp Sales-General	228	445	444	431	(14)	(3)
	8635 Frankpost Sales-General	385	600	200	175	(425)	(71)
	8635.01 Frankpost Sales-BRS Returns	0	3	3	3	0	0
	8637 Frankpost Sales-I.D.E	42	52	52	52	0	0
	8639 Frankpost Sales-Parcel	0	5	5	5	0	0
	8639.01 Local Parcels Delivery	30	0	0	0	0	0
	8639.02 Parcels - Foreign	78	75	75	75	0	0
	8639.05 Parcels - Wharfage (PMS)	30	0	0	0	0	0
	8639.06 Parcels - Terminal Handli (PMS)	14	0	0	0	0	0
	8641 Bulk Mail	355	227	227	227	0	0
	8641.01 Bulk Mail Cancellation Fees	5	2	2	2	0	0
	8675 Other Retail Sales	1	1	1	1	0	0
	8676.01 Packing Materials - Envelopes	0	2	2	2	0	0
	8676.02 Packing Materials - Bubble Wrap	0	3	3	3	0	0
	8676.03 Packing Materials - Boxes	0	3	3	3	0	0
	8676.04 Packing Materials - Misc.	0	1	1	1	0	0
	8759.01 P.O.Box Rental Fee	468	419	419	412	(7)	(2)
	8759.02 P.O.Box Late Penalty Fee	18	29	29	29	0	0
	8889 Sundry Receipts	0	0	2	2	2	0
	<b>TOTAL</b>	<b>1,887</b>	<b>2,829</b>	<b>2,415</b>	<b>2,359</b>	<b>(470)</b>	<b>(17)</b>

**HEAD 13 POST OFFICE - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
23000	GENERAL	10	10	10	10	0	0
23005	IT SUPPORT	2	2	2	2	0	0
23015	MANAGEMENT & FINANCIAL ACCOUNT	7	7	7	7	0	0
23020	PEROT PHILATELIC	3	3	3	3	0	0
23240	CENTRAL MAIL PROCESSING UNIT	28	28	28	27	(1)	(4)
23500	SUB-POST OFFICES	28	28	28	28	0	0
23550	MAIL OPERATIONS	47	47	47	48	1	2
		<b>125</b>	<b>125</b>	<b>125</b>	<b>125</b>	<b>0</b>	<b>0</b>

## HEAD 13 POST OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>CORPORATE SERVICES</b>				
<b>PROGRAMME 325 - Administration and Finance</b>				
Increase in the amount of revenue earned year on year.	0%	10%	0%	3%
Submit returns of employees Performance Appraisals and Forward Job Plans to the Department of Human Resources by the required deadlines	98%	100%	98%	100%
Ensure that all recruitment for positions within the BPO is completed as fairly, transparently, and as accurately as possible based on the DHR recruitment code and best practices, within three (3) months for local candidates, and five (5) months for overseas candidates	100%	100%	100%	100%
Number of succession plans developed and implemented for both key and other BPO positions	0	15	7	10
<b>PROGRAMME 330 - IT Services</b>				
Ensure contingency plans in place for IT services and infrastructure to ensure continuity of service due to natural disasters, system failures, and unplanned delays	2 Days	<2 days disaster recovery time	<2 days disaster recovery time	<2 days disaster recovery time
Ensure minimum business impact in the event of an IT service change as measured by the number of application related unplanned downtime	4 Hour	< 8 Hours	< 8 Hours	< 6 Hours
Service and equipment repair and response recovery timeliness	8 Hours	< 24 Hours	< 12 Hours	< 8 Hours
Upgrade IPS system annually and related databases	60%	100%	90%	100%
Ensure UPU technical compliance per UPU product and technical specifications	80%	100%	100%	100%
<b>PROGRAMME 335 - Philatelic Services</b>				
The number and timeliness of stamp issues	3 issues at 100%	3 issues 100% per schedule	3 issues 100% per schedule	3 issues 100% per schedule
Increase sales volume of Philatelic products	10%	10%	10%	3%
Percentage increase in the philatelic collectors standing order customer base	10%	10%	10%	5%

## HEAD 13 POST OFFICE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>OPERATIONS</b>				
<b>PROGRAMME 340 - Central Mail Processing Unit PROGRAMME 345 - Sub-Post Offices PROGRAMME 350 - Courier Services</b>				
The BPO's ranking among the 198 countries within the UPU for on-time international delivery standards and ranking for Express Mail Service (EMS), inclusive of a 95% on-time delivery standard	75	Within top 50	Within top 50	Within top 50
EMS on-time delivery performance against UPU benchmark of 95%	95%	98%	98%	98%
Transmission of all EDI events in less than 24 hours to all partners	95%	95%	98%	98%
Parcel delivery performance against UPU global target of 95%	99%	98%	99%	98%
Percentage of letter mail delivered locally within 4 working days of receipt (98% delivery standard)	98%	98%	98%	98%
<b>PROGRAMME 340 - Central Mail Processing Unit</b>				
Percentage of outbound international mail ready for transportation within 2 working days of receipt at the Central Mail Processing Unit	100%	100%	100%	100%
<b>PROGRAMME 345 - Sub-Post Offices</b>				
Percentage of total available post boxes rented	73%	85%	85%	65%
Reduction in overall customer complaints*	50%	30%	30%	50%
Completion of annual customer service training for all Postmistresses and Customer Service Representatives*	0%	90%	0%	100%

# HEAD 18 LIBRARIES & ARCHIVES

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To facilitate access to information for research, inspiration, lifelong learning and recreation.*

## DEPARTMENT OBJECTIVES

1. To transform Bermuda materials from paper to digital format.
2. To increase public awareness of the services provided by Libraries and Archives.
3. To optimize use of technology.
4. To improve safety & health.
5. To enhance records management government-wide.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>1801</b>	<b>LIBRARIES</b>						
28000	COLLECTION MANAGEMENT	447	407	351	435	28	7
28060	ADULT SERVICES	538	539	598	623	84	16
28100	ARCHIVAL SERVICES	237	334	289	341	7	2
28110	YOUTH SERVICES	458	455	452	478	23	5
28120	RECORD MANAGEMENT SERVICES	762	827	803	844	17	2
28130	ADMINISTRATION	634	685	651	672	(13)	(2)
	<b>TOTAL</b>	<b>3,076</b>	<b>3,247</b>	<b>3,144</b>	<b>3,393</b>	<b>146</b>	<b>4</b>

# HEAD 18 LIBRARIES & ARCHIVES - continued

# CURRENT ACCOUNT ESTIMATES

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,922	2,035	1,873	2,199	164	8
	WAGES	116	18	112	8	(10)	(56)
	TRAINING	14	15	9	15	0	0
	TRANSPORT	2	3	2	4	1	33
	COMMUNICATIONS	28	24	31	26	2	8
	ADVERTISING & PROMOTION	13	21	21	21	0	0
	PROFESSIONAL SERVICES	7	34	28	60	26	76
	RENTALS	439	463	430	446	(17)	(4)
	REPAIR AND MAINTENANCE	150	222	186	197	(25)	(11)
	INSURANCE	1	2	1	2	0	0
	ENERGY	153	194	159	185	(9)	(5)
	MATERIALS & SUPPLIES	230	215	242	229	14	7
	EQUIPMT. (MINOR CAPITAL)	1	0	50	0	0	0
	OTHER EXPENSES	0	1	0	1	0	0
	<b>TOTAL</b>	<b>3,076</b>	<b>3,247</b>	<b>3,144</b>	<b>3,393</b>	<b>146</b>	<b>4</b>

## REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8142 Library Programme Fees	1	3	4	3	0	0
	8143 Lost Cards	1	1	0	1	0	0
	8145 Computer Fees	2	2	2	1	(1)	(50)
	8307 Photocopy Charges	1	1	1	2	1	100
	8877 Reimbursements	2	7	1	1	(6)	(86)
	<b>TOTAL</b>	<b>7</b>	<b>14</b>	<b>8</b>	<b>8</b>	<b>(6)</b>	<b>(43)</b>

## HEAD 18 LIBRARIES & ARCHIVES - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
28000	COLLECTION MANAGEMENT	3	3	2	3	0	0
28060	ADULT SERVICES	5	5	5	6	1	20
28100	ARCHIVAL SERVICES	3	3	3	3	0	0
28110	YOUTH SERVICES	4	4	4	4	0	0
28120	RECORD MANAGEMENT SERVICES	4	4	4	4	0	0
28130	ADMINISTRATION	4	4	4	4	0	0
	<b>TOTAL</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>24</b>	<b>1</b>	<b>4</b>

## HEAD 18 LIBRARIES & ARCHIVES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 28000 - Collection Management</b>				
Years of Microfilm Digitized*	4.5 years	4 years	4.5 years	8 years
Content Units Viewed Online*	672039	400000	675000	600000
New books catalogued within 3 months of receipt	98%	95%	95%	95%
Titles catalogued within 30 days	92%	75%	90%	75%
Closed Collection requests filled within 2 days	95%	95%	95%	95%
ISBN requests received	32	50	35	30
ISBN requests answered within 2 days	100%	100%	100%	100%
Bermuda queries answered within 3 days	95%	95%	95%	95%
<b>BUSINESS UNIT: 28060 - Adult Services</b>				
Percentage of public aware of programmes & services at the Main Library*	N/A	50%	50%	50%
Users Satisfied with Main Library programmes and services*	N/A	100%	100%	100%
Percentage programmes conducted to previous year*	1%	10%	-5%	10%
Increase in number of people attending programmes relative to previous year*	250%	10%	5%	10%
Operational hours Public Internet available*	90%	100%	100%	100%
Requests for digital copies from microfilm filled within 3 days	100%	100%	100%	100%
Adult population who are members of the Library	20%	30%	20%	30%
Increase in number of general reference questions answered relative to previous year	-11%	10%	3%	10%
<b>BUSINESS UNIT: 28100 - Archival Services</b>				
Appraisals in relation to disposition instructions for unscheduled records identified for the disposal outcome "Transfer to Archives"	0	7	0	5
Number of appraisals in relation to disposition instructions for unscheduled records identified for the disposal outcome "Review" completed	0	4	0	4
Volumes Conserved/Restored/Digitized	5	20 items	5	20
Records requests for on-site consultation in the Reading room within 30 minutes	95%	95%	95%	95%
Written correspondence answered within one month	100%	100%	100%	100%

## HEAD 18 LIBRAIRES & ARCHIVES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 28110 - Youth Services</b>				
Increase in Number of people attending programmes relative to previous year	16%	10%	5%	10%
Books catalogued within 3 months of receipt	100%	100%	100%	100%
Increase in number of people using the Youth Library relative to previous year	-1.0%	10%	0	10%
Youth Library users per annum	17,428	12,000	12,000	12,000
Total membership	6,359	7,800	6,500	7,500
Percentage of the youth population	55%	85%	60%	66%
Number of programmes	333	175	175	175
Number of persons attending programmes	6,904	2,500	2,500	2,500
<b>BUSINESS UNIT: 28120 - Records Management Services</b>				
Accessions received and departments provided with relevant transfer documentation in accordance with department accessioning ratios/timelines	100%	100%	100%	100%
RM enquiries responded to within three business days	100%	100%	100%	100%
Stored records circulated within two business days from receipt of request	100%	100%	100%	100%
Records scheduled before transfer to storage	100%	100%	100%	100%
Transfer documentation reviewed against GRC database to ensure accuracy of accession data	100%	100%	100%	100%
Records scheduling projects completed within 6 months	70%	75%	70%	75%
Records dispositions completed within 1 month of disposition authorization	100%	100%	100%	100%
RIM onsite department support	75%	80%	75%	80%
RIM stakeholder engagement and liaison activities (meetings, presentations, training, communications).	95%	100%	95%	100%
Supply records requested by users from off-site storage within 24 hours	100%	100%	100%	100%
<b>BUSINESS UNIT: 28130 - Administration</b>				
Decrease in number of security incidents	53	0	60	0
	16	0	25	0

**MISSION STATEMENT**

*Ensure the sustainable management of the natural and built environment.*

**DEPARTMENT OBJECTIVES**

1. Balancing the need for development with protecting the natural and historic environment.
2. Manage the development of land to ensure its efficient use.
3. Ensure policies and processes are streamlined, transparent and consistently implemented.
4. Ensure developments are constructed in compliance with required standards to ensure the health, safety and welfare of communities.
5. Engage with, educate and be responsive to the needs of the public.

# HEAD 32 DEPARTMENT OF PLANNING - continued

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>3203</b>	<b>ADMINISTRATION</b>						
	42000 GENERAL ADMINISTRATION	344	1,050	840	1,129	79	8
		<b>344</b>	<b>1,050</b>	<b>840</b>	<b>1,129</b>	<b>79</b>	<b>8</b>
<b>3204</b>	<b>FORWARD PLANNING</b>						
	42060 FORWARD PLANNING	575	686	799	699	13	2
		<b>575</b>	<b>686</b>	<b>799</b>	<b>699</b>	<b>13</b>	<b>2</b>
<b>3205</b>	<b>DEVELOPMENT MANAGEMENT</b>						
	42020 FRONT DESK OPERATION	194	296	73	292	(4)	(1)
	42050 ENFORCEMENT & SEARCHES	327	331	335	339	8	2
	42070 DEVELOPMENT MANAGEMENT	640	687	760	696	9	1
		<b>1,161</b>	<b>1,314</b>	<b>1,168</b>	<b>1,327</b>	<b>13</b>	<b>1</b>
<b>3206</b>	<b>BUILDING CONTROL</b>						
	42080 BUILDING PERMITS	176	163	248	204	41	25
	42090 INSPECTIONS	669	625	719	690	65	10
		<b>845</b>	<b>788</b>	<b>967</b>	<b>894</b>	<b>106</b>	<b>13</b>
	<b>TOTAL</b>	<b>2,925</b>	<b>3,838</b>	<b>3,774</b>	<b>4,049</b>	<b>211</b>	<b>5</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,693	3,351	3,249	3,447	96	3
	WAGES	36	0	0	0	0	0
	TRAINING	1	1	0	1	0	0
	TRAVEL	8	13	8	13	0	0
	COMMUNICATIONS	11	11	11	11	0	0
	ADVERTISING & PROMOTION	3	1	0	1	0	0
	PROFESSIONAL SERVICES	51	27	121	28	1	4
	RENTALS	0	275	14	318	43	16
	REPAIR AND MAINTENANCE	109	136	325	205	69	51
	INSURANCE	2	2	2	3	1	50
	CLOTHING, UNIFORMS & LAUNDRY	1	1	1	1	0	0
	MATERIALS & SUPPLIES	8	17	14	18	1	6
	EQUIPMT. (MINOR CAPITAL)	0	0	28	0	0	0
	GRANTS AND CONTRIBUTIONS	2	3	1	3	0	0
	<b>TOTAL</b>	<b>2,925</b>	<b>3,838</b>	<b>3,774</b>	<b>4,049</b>	<b>211</b>	<b>5</b>

## HEAD 32 DEPARTMENT OF PLANNING - continued

### REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8123 Planning Application Fees	708	649	550	550	(99)	(15)
	8125 Subdivision Fees	37	30	30	30	0	0
	8127 Building Permit Fees	623	600	710	710	110	18
	8128 Condominium Registrations	0	1	1	1	0	0
	8133 Searches	198	150	234	234	84	56
	8517 Elevator Licences	290	200	350	350	150	75
	8881 Penalties	81	61	61	61	0	0
	8889 Sundry Receipts	6	0	0	0	0	0
	<b>TOTAL</b>	<b>1,943</b>	<b>1,691</b>	<b>1,936</b>	<b>1,936</b>	<b>245</b>	<b>14</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	42000 GENERAL ADMINISTRATION	3	4	4	8	4	100
	42020 FRONT DESK OPERATION	4	4	4	4	0	0
	42050 ENFORCEMENT & SEARCHES	3	3	3	3	0	0
	42060 FORWARD PLANNING	6	6	6	6	0	0
	42070 DEVELOPMENT MANAGEMENT	7	7	7	6	(1)	(14)
	42080 BUILDING PERMITS	2	2	2	2	0	0
	42090 INSPECTIONS	7	7	7	7	0	0
	<b>TOTAL</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>36</b>	<b>3</b>	<b>9</b>

**HEAD 32 DEPARTMENT OF PLANNING - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 42000 - GENERAL ADMINISTRATION</b>				
Engagement (workshops and meetings) with industry partners (contractors, architectural firms etc.) on quarterly basis.	100%	100%	100%	100%
Conduct customer feedback satisfaction survey annually.	0%	100%	100%	100%
<b>BUSINESS UNIT: 42050 - ENFORCEMENT &amp; SEARCHES</b>				
Number of planning searches received and percentage completed within twenty-eight (28) days of receipt of request.	283 / 55%	100%	310 / 80%	100%
Number of action requests received and percentage responded to within two (2) weeks.*	75 / 90%	100%	75 / 80%	90%
Code Cases preliminarily resolved (i.e. either planning application received, enforcement notice issued or confirmation issued that enforcement notice will not be taken) within three (3) months.*	N/A	N/A	N/A	80%
Issuance of warning notice of proposed Civil Penalty within two (2) weeks of preliminary resolution of Code Cases and issuance of Civil Penalty decision notice within two (2) weeks of issuance of warning notice.*	N/A	N/A	N/A	80%
<b>BUSINESS UNIT: 42060 - FORWARD PLANNING</b>				
Percentage completion of a Community Plan.	80%	100%	100%	N/A
Completion of Annual Housing Land Audit	100%	100%	100%	100%
Preparation of Industrial Land Review	80%	100%	80%	100%
Assisting with preparation of World Heritage Site Management Plan and transitional arrangements	50%	100%	50%	80%
Percentage completion of Final City of Hamilton Plan 2025*	N/A	40%	100%	N/A
Completion of City Health Check*	N/A	N/A	N/A	100%
Completion of Tourism Development Review*	N/A	N/A	N/A	100%
Preparation of a Vacant and Derelict Buildings Portal*	N/A	N/A	N/A	100%
Evidence gathering in preparation for the next island-wide development plan*	N/A	N/A	N/A	75%
<b>BUSINESS UNIT: 42070 - DEVELOPMENT MANAGEMENT</b>				
Number of planning applications received and percentage of applications determined within twelve (12) weeks.	367 / 49%	80%	360 / 65%	80%
Number of applications for Certificate of Lawfulness received and the percentage granted within ten (10) weeks.	0	80%	80%	80%

**HEAD 32 DEPARTMENT OF PLANNING - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 42070 - DEVELOPMENT MANAGEMENT - cont.</b>				
Number of applications for revisions to planning permissions received (with active building permit) and percentage processed within three (3) working days.	397 / 78%	80%	430 / 85%	80%
Number of applications for revisions to planning permissions received (with no active building permit) and percentage processed within three (3) weeks.	44 / 48%**	80%	25 / 60%	80%
Number of applications for renewals to planning permissions received and percentage processed within three (3) weeks.*	42 / 33%**	80%	45 / 70%	80%
<b>BUSINESS UNIT: 42080 - BUILDING PERMITS</b>				
Number of Residential building permit applications reviewed/ and percentage processed within six (6) weeks of registration:	240/54%	220/70%	226/42%	235/70%
Number of Commercial building permit applications reviewed/ and percentage processed within eight (8) weeks of registration:	153/59%	140/70%	142/68%	150/70%
Number of building revisions reviewed/ and percentage processed within ten (10) working days.	431/55%	420/70%	467/35%	490/70%
Number of Permitted Development permits (Minor Works) reviewed/ and percentage processed within ten (10) working days following receipt.	506/83%	500/70%	431/68%	450/70%
<b>BUSINESS UNIT: 42090 - INSPECTIONS</b>				
Number of requested building and electrical inspections received/ and percentage conducted within seventy-two (72) hours of request.	5836/99%	6000/97%	6200/97%	5800/97%
Number of Certificate of Completion and Occupancy requests/ and percentage issued within ten (10) working days.	566/94%	520/95%	550/97%	550/95%
Average number of elevator site inspections per week (context: 342 sites with devices requiring licensing).	7 sites	7 sites	7 sites	7 sites

\* New Measures for 2025/26

\*\* Based on two (2) week processing time

# HEAD 43 INFORMATION & DIGITAL TECHNOLOGIES

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To deliver reliable, secure, trusted and efficient IT services that drive business success.*

## DEPARTMENT OBJECTIVES

1. Enhance security measures to protect systems and data from threats, ensure swift recovery during disasters, and respond effectively to incidents to minimize impact.
2. Continuously improve and upgrade IT systems and networks to maximize efficiency, minimize downtime, and support seamless business processes.
3. Provide reliable, user-friendly IT solutions that meet the needs of our customers, ensuring smooth day-to-day operations and high satisfaction.
4. Promote tools and systems for data collection, analysis, and reporting to support informed business decisions and drive growth.
5. Promote the adoption of new technologies and IT strategies that align with the Public Service Strategy.
6. To build a high performing workforce to enable and support digital transformation and high-quality experiences in the Bermuda government and for residents.

## GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>4301</b>	<b>GENERAL</b>						
	53000 ADMIN & MGMT	1,268	1,347	1,216	1,767	420	31
	53030 DEVICE SUPPORT	532	462	462	481	19	4
	53035 NETWORK SUPPORT	2,384	2,181	2,429	2,448	267	12
	53040 SERVICE SUPPORT	285	276	276	281	5	2
	53050 DIGITAL SERVICES	1,038	941	826	899	(42)	(4)
	53060 BUSINESS SYSTEMS SUPPORT	739	681	496	737	56	8
	53070 ISERIES	1,787	2,014	2,539	2,163	149	7
	53080 TRAINING	85	83	83	88	5	6
	53090 SECURITY	201	520	177	347	(173)	(33)
	53996 CYBER INCIDENT 2023	1,323	0	0	0	0	0
	<b>TOTAL</b>	<b>9,642</b>	<b>8,505</b>	<b>8,504</b>	<b>9,211</b>	<b>706</b>	<b>8</b>

## HEAD 43 INFORMATION & DIGITAL TECHNOLOGIES - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
OBJECT CODE	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	4,566	5,251	4,699	5,413	162	3
	WAGES	77	0	0	0	0	0
	OTHER PERSONNEL COSTS	44	48	48	60	12	25
	TRAINING	2	0	0	40	40	0
	TRAVEL	1	0	0	0	0	0
	COMMUNICATIONS	1,586	1,515	1,758	1,757	242	16
	PROFESSIONAL SERVICES	2,084	370	638	328	(42)	(11)
	RENTALS	540	660	683	842	182	28
	REPAIR AND MAINTENANCE	696	640	640	740	100	16
	INSURANCE	2	0	2	0	0	0
	ENERGY	0	5	5	5	0	0
	CLOTHING, UNIFORMS & LAUNDRY	0	0	0	3	3	0
	MATERIALS & SUPPLIES	37	16	31	23	7	44
	EQUIPT. (MINOR CAPITAL)	5	0	0	0	0	0
	OTHER EXPENSES	2	0	0	0	0	0
	<b>TOTAL</b>	<b>9,642</b>	<b>8,505</b>	<b>8,504</b>	<b>9,211</b>	<b>706</b>	<b>8</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53000	ADMIN & MGMT	8	8	8	9	1	13
53030	DEVICE SUPPORT	5	5	5	5	0	0
53035	NETWORK SUPPORT	7	7	7	7	0	0
53040	SERVICE SUPPORT	4	3	3	3	0	0
53050	DIGITAL SERVICES	9	8	8	7	(1)	(13)
53060	BUSINESS SYSTEMS SUPPORT	5	5	5	5	0	0
53070	ISERIES	9	10	10	10	0	0
53080	TRAINING	1	1	1	1	0	0
53090	SECURITY	2	2	2	3	1	50
	<b>TOTAL</b>	<b>50</b>	<b>49</b>	<b>49</b>	<b>50</b>	<b>1</b>	<b>2</b>

HEAD 43 DEPT. OF INFORMATION & DIGITAL TECHNOLOGIES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 53000 - Admin &amp; Mgmt</b>				
Reception desk staffed between 8:30 a.m. and 5:00 p.m.	99%	100%	100%	100%
Process invoices within 14 working days.	98%	100%	95%	100%
<b>BUSINESS UNIT: 53030 - Device Support</b>				
Resolve Repair Tickets within Service Level Targets.	58%	90%	70%	70%
Resolve Service Tickets within Service Level Targets.	72%	90%	75%	75%
<b>BUSINESS UNIT: 53035 - Network Support</b>				
Network locations monitored.	95%	100%	95%	95%
Resolve Repair Tickets within Service Level Targets.	83%	75%	75%	85%
Resolve Service Tickets within Service Level Targets.	71%	85%	75%	75%
<b>BUSINESS UNIT: 53040 - Service Support</b>				
Manage Tickets to Service Level Level Targets.	95%	95%	n/a	n/a
Resolve Account Administration Tickets within Service Level Targets.	97%	95%	n/a	n/a
Service Desk manned from 8:00 a.m. to 5:00 p.m.	95%	95%	95%	95%
Resolve Repair Tickets within SLA Targets	n/a	n/a	95%	95%
Resolve Service Tickets within SLA Targets	n/a	n/a	97%	97%
First Call Resolution for tickets	n/a	n/a	25%	30%
<b>BUSINESS UNIT: 53050 - Digital Services</b>				
Search results satisfaction by site visitors	n/a	n/a	n/a	60%
Public satisfaction of Gov.bm content by site visitors	n/a	n/a	n/a	60%
Public satisfaction of Gov.bm useability by site visitors	n/a	n/a	n/a	70%
Portal (GOV.BM) Uptime	n/a	n/a	n/a	98%
Resolve Repair Tickets within Service Level Targets	n/a	n/a	75%	80%
Resolve Service Tickets within Service Level Targets	n/a	n/a	70%	75%

**HEAD 43 DEPT. OF INFORMATION & DIGITAL TECHNOLOGIES - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 53060 - Business Systems Support</b>				
Routine monthly Service Level Review meetings with Key Departments.	60%	70%	70%	90%
Annual Service Level Review Meeting with Departments.	60%	75%	75%	80%
Manage Application Support Tickets within Service Level Targets.	75%	75%	n/a	n/a
<b>BUSINESS UNIT: 53070 - ISeries</b>				
Iseries Servers monitored	100%	100%	100%	100%
Wintel Servers monitored	90%	100%	90%	95%
Resolve Iseries Tickets within Service Level Targets.	67%	95%	70%	70%
Resolve Wintel Tickets within Service Level Targets.	67%	85%	70%	70%
<b>BUSINESS UNIT: 53080 - Training</b>				
Training courses delivered with Evaluation grade of Good or Higher.	95%	100%	90%	95%
Training Service tickets resolved according to Service Level Targets.	95%	100%	95%	100%
<b>BUSINESS UNIT: 53090 - Security</b>				
Disaster Recovery Exercises planned and executed.	0	100%	100%	100%
Servers checked on a monthly basis.	100%	100%	100%	100%
Resolve Repair Tickets within SLA Targets	n/a	n/a	75%	80%
Resolve Service Tickets within SLA Targets	n/a	n/a	70%	70%
Conduct Quarterly Security Awareness Training	n/a	n/a	90%	90%

# HEAD 51 DEPARTMENT OF COMMUNICATIONS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To be the trusted source of information for Bermuda.*

## DEPARTMENT OBJECTIVES

1. To develop and implement strategic communications campaigns.
2. To provide excellent graphic design and photographic services.
3. To create and produce relevant and timely television programmes and social media videos.
4. To update and enhance content on the portal.
5. To enhance internal communications via the intranet and email platforms, so that employees can better understand the organization.
6. To quickly and accurately answer questions coming through the Government switchboard and seamlessly forward calls to the correct department.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>5101</b>	<b>COMMUNICATION SERVICES</b>						
	61000 ADMINISTRATION/SUPPORT	768	912	804	960	48	5
	61030 COMMUNICATIONS	830	900	840	962	62	7
	61040 GOVT. TELEVISION STATION	677	682	604	714	32	5
	61050 CREATIVE SERVICES	778	777	790	826	49	6
	61070 TELEPHONE CUSTOMER SVC. REP.	139	126	124	152	26	21
	<b>TOTAL</b>	<b>3,192</b>	<b>3,397</b>	<b>3,162</b>	<b>3,614</b>	<b>217</b>	<b>6</b>

**HEAD 51 DEPARTMENT OF COMMUNICATIONS - continued**

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,436	2,665	2,462	2,839	174	7
	WAGES	119	0	82	0	0	0
	TRAINING	6	20	5	17	(3)	(15)
	TRANSPORT	2	2	6	2	0	0
	TRAVEL	0	40	14	35	(5)	(13)
	COMMUNICATIONS	81	94	87	94	0	0
	ADVERTISING & PROMOTION	377	371	325	371	0	0
	PROFESSIONAL SERVICES	31	35	37	85	50	143
	REPAIR AND MAINTENANCE	20	59	46	63	4	7
	INSURANCE	1	2	1	2	0	0
	ENERGY	35	49	35	49	0	0
	MATERIALS & SUPPLIES	44	41	48	38	(3)	(7)
	EQUIPT. (MINOR CAPITAL)	33	9	8	9	0	0
	OTHER EXPENSES	7	10	6	10	0	0
	<b>TOTAL</b>	<b>3,192</b>	<b>3,397</b>	<b>3,162</b>	<b>3,614</b>	<b>217</b>	<b>6</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
	61000 ADMINISTRATION	3	3	3	3	0	0
	61030 COMMUNICATIONS	9	9	9	9	0	0
	61040 GOVT. TELEVISION STATION	6	6	6	6	0	0
	61050 CREATIVE SERVICES	8	8	8	8	0	0
	61070 TELEPHONE CUSTOMER SVC. REPS.	2	2	2	2	0	0
		<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>0</b>

**HEAD 51 DEPARTMENT OF COMMUNICATIONS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 61000 Administration</b>				
Vendors invoices processed within 3 working days	100%	100%	100%	100%
Invoices inputted to E1 within 2 working days of receiving them	100%	100%	100%	100%
<b>BUSINESS UNIT: 61030 Communications</b>				
Average number of social media/online uploads monthly	100	110	130	150
Government employees with computer access to visit the Intranet at least three times a week.*	0	0	0	0
Increase customers' satisfaction with communications services*	0	0	0	0
Increase subscribers to Government WhatsApp Business platform^	25%	25%	50%	75%
Increase the number of Treefrog subscribers	50%	50%	30%	0
Number of Press Releases issued monthly**	30	30	50	50
<b>BUSINESS UNIT: 61040 Government Television Station</b>				
Number of public service announcements produced and aired	0	0	0	0
Number of radio spots produced	0	0	0	0
Increase the number of people accessing CITV online	0	0	0	0
Press conferences held at AB Place Media Room will be carried live on CITV and streamed live to the Government Portal, Facebook and Youtube^	100%	100%	100%	100%
Press conferences not held at AB Place will be streamed live to Facebook and pushed to CITV if necessary	100%	100%	100%	100%
Average time to film and edit Blue Screen recordings that do not require b-roll will be two days	100%	100%	100%	100%
Average time to film and edit Blue Screen recordings that require b-roll will be five to seven days	100%	100%	100%	100%
Radio commercials will be completed within 24 to 48 hours	100%	100%	100%	100%
Average time to film and edit social media videos will be five to ten days	100%	100%	100%	100%
<b>BUSINESS UNIT: 61050 Creative Services</b>				
All stationery will be designed and returned for approval within twenty-four hours of receiving the request	100%	100%	100%	100%
All tender ads designed and returned for approval within forty-eight hours of receiving the request	100%	100%	100%	100%
Photo jobs processed and sent to clients within 48 hours	100%	100%	100%	100%
Production schedules prepared for annual photo/print projects	0	0	0	0
% of defined deadlines met on photo assignments	100%	100%	100%	100%

\*\* New Measures for 2023/24

**HEAD 51 DEPARTMENT OF COMMUNICATIONS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 61050 Creative Services - cont.</b>				
Reduce the cost to create clients' collateral material*	25%	25%	25%	25%
Increase the Net Promoter Score for Creative Services*	15%	15%	15%	15%
<b>BUSINESS UNIT: 61070 Customer Service Representatives</b>				
Increase the annual rating on the quarterly survey	0	0	0	0
Increase the satisfaction level of those who call the government Customer Service Representatives*	15%	15%	15%	15%

# HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To optimize talent and transform the Organization.*

## DEPARTMENT OBJECTIVES

1. Function as the Programme Management Office for the Public Service Strategic Plan.
2. Facilitate organizational improvement of Ministries/Departments and Government Entities through operational/organizational and strategic reviews.
3. Improve Government-wide performance management in accordance with the Public Service Strategic Plan.
4. Ensure the processing of weekly and monthly payroll for the Government of Bermuda employees and pensioners is timely and accurate.
5. Administer the Public Service Superannuation Act and the Ministers and Members of the Legislature (Salaries and Pensions) Act 1975.
6. Process pension payments in accordance with the relevant Acts.
7. Provide a sustainable, effective approach to the recruitment, retention, assessment and development of public officers at all levels of the Service.
8. Promote Government careers.
9. Promote employee wellness in the Service.

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
						(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>6101 GENERAL</b>							
71020 ADMINISTRATION		1,631	1,349	1,347	1,402	53	4
		<b>1,631</b>	<b>1,349</b>	<b>1,347</b>	<b>1,402</b>	<b>53</b>	<b>4</b>
<b>6103 BUS. PART &amp; CENTRES EXPERTISE</b>							
71000 MGMT CONSULTING SERVICES		365	686	687	719	33	5
71050 HR BUSINESS PARTNERING SERV.		1,758	1,734	1,734	1,815	81	5
71060 TALENT MANAGEMENT SVCS.		607	815	815	878	63	8
71070 BURSARY AND TRAINEE SCHEMES		134	192	272	275	83	43
71080 PERF. MGMT. & INDUST. REL. SVS		339	424	345	324	(100)	(24)
		<b>3,203</b>	<b>3,851</b>	<b>3,853</b>	<b>4,011</b>	<b>160</b>	<b>4</b>
<b>6104 SHARED SERVICES CENTER</b>							
71010 COMPENSATIONS		655	758	758	795	37	5
71030 BENEFITS		42	(128)	(128)	34	162	(127)
71040 RECRUITMENT & HR SUPP. SVC.		1,540	1,670	1,650	1,744	74	4
71090 HR INFORMATION SUPPORT SVS		342	462	462	472	10	2
		<b>2,579</b>	<b>2,762</b>	<b>2,742</b>	<b>3,045</b>	<b>283</b>	<b>10</b>
<b>TOTAL</b>		<b>7,413</b>	<b>7,962</b>	<b>7,942</b>	<b>8,458</b>	<b>496</b>	<b>6</b>

# HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	5,736	6,803	6,783	7,157	354	5
	WAGES	28	69	69	72	3	4
	OTHER PERSONNEL COSTS	7	12	12	10	(2)	(17)
	TRAINING	128	135	215	216	81	60
	TRANSPORT	11	15	15	14	(1)	(7)
	TRAVEL	49	27	27	27	0	0
	COMMUNICATIONS	26	45	45	48	3	7
	ADVERTISING & PROMOTION	26	16	16	15	(1)	(6)
	PROFESSIONAL SERVICES	972	554	474	456	(98)	(18)
	RENTALS	356	348	348	349	1	0
	REPAIR AND MAINTENANCE	265	361	361	370	9	2
	ENERGY	78	84	84	84	0	0
	MATERIALS & SUPPLIES	62	83	83	74	(9)	(11)
	EQUIPMT. (MAJOR/MINOR CAPIT.)	24	9	9	9	0	0
	OTHER EXPENSES	21	12	12	12	0	0
	RECEIPTS CREDITED TO PROG.	(376)	(611)	(611)	(455)	156	(26)
	<b>TOTAL</b>	<b>7,413</b>	<b>7,962</b>	<b>7,942</b>	<b>8,458</b>	<b>496</b>	<b>6</b>

**HEAD 61 DEPARTMENT OF EMPLOYEE &  
ORGANIZATIONAL DEVELOPMENT - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
	71000 MGMT. CONSULTING SVCS.	4	5	5	5	0	0
	71010 COMPENSATION	6	9	8	9	0	0
	71020 ADMINISTRATION	2	3	3	4	1	33
	71030 BENEFITS	4	4	4	4	0	0
	71040 RECRUIT. & HR SUPPORT SVCS.	18	18	18	18	0	0
	71050 HR BUSINESS PARTNERING SVCS.	14	14	14	14	0	0
	71060 TALENT MANAGEMENT SVCS	6	6	6	6	0	0
	71080 PERF. MGMT. & INDUS. RELAT. SVCS.	1	2	1	1	(1)	(50)
	71090 HRIS SVCS	1	2	2	2	0	0
	<b>TOTAL</b>	<b>56</b>	<b>63</b>	<b>61</b>	<b>63</b>	<b>0</b>	<b>0</b>

**HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 71000 Management Consulting Services</b>				
Facilitate completion of strategic plans by departments.	3	5	3	5
Assist Ministries/Departments with the development of performance management metrics.	100%	100%	100%	Discontinue
Operational/organizational needs analysis conducted across Government.	15	10	15	10
To ensure Government Reform Initiative (GRI) project related work is available, updated and communicated	100%	100%	100%	Discontinue
Implementation of the new job evaluation tool across public service	N/A	N/A	N/A	200
Fulfil all requests for support by Executive Sponsors and Responsible Leaders in the implementation of 2024-2027 Public Service Strategic Plan	N/A	N/A	N/A	100%
<b>BUSINESS UNIT: 71010 Compensation</b>				
Weekly and monthly payroll payment requests received from Ministries/Departments that are processed correctly	100%	100%	100%	100%
<b>BUSINESS UNIT: 71020 Administration</b>				
Number of posts evaluated using the new job evaluation methodology by August 31, 2024	N/A	180	180	Discontinue
Percentage of processes mapped to promote consistency by March 31, 2026*	N/A	N/A	N/A	50%
<b>BUSINESS UNIT: 71030 Benefits</b>				
Number of times employee benefit information will be provided during the fiscal year	4	4	4	4
30 working days to complete pension estimates for employees from receipt of request	100%	100%	100%	100%
<b>BUSINESS UNIT: 71040 Recruitment &amp; HR Support Services</b>				
Number of working days to prepare employment contracts for review and signature from notification of completion of checklist	5	5	5	5
Average number of recruitments completed per recruiter*	N/A	N/A	N/A	36
Average length of time to complete a recruitment*	N/A	N/A	N/A	12 weeks
<b>BUSINESS UNIT: 71050 HR Business Partnering Services</b>				
Number of wellness tips, articles and/or activities published per quarter during the fiscal year	8	8	8	8
Develop human capital resource plans for assigned Ministries and Departments	40%	60%	60%	Discontinue
Update human capital resource plans for assigned Ministries and Departments*	N/A	N/A	N/A	50%

\*New measures for 2025/26

**HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 71060 Talent Management Services</b>				
Develop a Public Service Talent Management Strategy	50%	100%	80%	100%
Develop succession plans, as required, for Ministries	100%	100%	100%	100%
Number of staff who participated in training and development activities*	N/A	N/A	N/A	800
Create and implement training programmes for public officers*	N/A	N/A	N/A	3
Ensure the impact of in-class professional development offered to Government employees meets or exceeds course delivery effectiveness	90%	90%	90%	90%
<b>BUSINESS UNIT: 71070 Bursary &amp; Trainee Schemes</b>				
Ensure there is a cadre of competent, viable internal candidates for consideration for Permanent Secretary or Department Head posts by meeting with participants in the pilot leadership programme to track progress against development plan activities	Quarterly	Quarterly	Quarterly	Quarterly
Percentage of trainee and/or designate development plans reviewed annually to ensure trainees are suitably qualified to be appointed to posts that are difficult to fill and/or held by contract officers.	100%	100%	100%	100%
Number of professional and technical trainees appointed to posts that are difficult to fill and/or held by contract officers	2	2	2	3
<b>BUSINESS UNIT: 71080 Performance Management and Industrial Relations Services</b>				
Provides advice and guidance to public officers for the on-line performance appraisal system which serves as a basis for monitoring the achievement of Ministry/Department objectives*	100%	100%	100%	100%
<b>BUSINESS UNIT: 71090 HRIS</b>				
Percentage of work completed to identify a user friendly Human Resource Information system that meets predefined criteria to improve the quality of online HR processes such as recruitment, talent management and performance management*	N/A	100%	100%	Discontinue
To commence the implementation of a user-friendly HRIM system to improve and streamline online HR processes such as recruitment, onboarding, talent management, performance management and succession planning with the use of artificial intelligence by July 31, 2025*	N/A	N/A	N/A	50%

*\*New measures for 2025/26*

# HEAD 80 PROJECT MANAGEMENT & PROCUREMENT

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*We provide oversight and guidance on Project Management and Procurement to ensure transparency and value for money.*

## DEPARTMENT OBJECTIVES

1. Promote the areas covered in our statutory mandate related to good governance and best practices and continue to strengthen our office functionality.
2. Use a professional approach in our capacity to enable and help our clients achieve projects, procurement and compliance efficiencies.
3. Strengthen internal processes for enhanced team performance and development by keeping abreast of emerging trends.
4. Help modernise the Project Management and Procurement functions in order to increase the efficiency of public spending and building professionalism in project management, procurement and contracting and compliance capacities.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>8000</b>	<b>PROJECT MGMT. &amp; PROCUREMENT</b>						
90000	ADMINISTRATION	618	297	853	285	(12)	(4)
90002	AD&C ARCHITECT SUPPORT SERVICE	15	0	0	0	0	0
90005	PROCUREMENT	7	118	4	243	125	106
90010	PROJECT MANAGEMENT	1	278	2	251	(27)	(10)
90015	CONTRACT & COMPLIANCE	0	60	1	146	86	143
90020	TECHNICAL SUPPORT	2	121	0	0	(121)	(100)
	<b>TOTAL</b>	<b>643</b>	<b>874</b>	<b>860</b>	<b>925</b>	<b>51</b>	<b>6</b>

# HEAD 80 PROJECT MANAGEMENT & PROCUREMENT - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	612	801	813	845	44	5
	OTHER PERSONNEL COSTS	1	3	1	3	0	0
	TRAINING	1	3	3	3	0	0
	TRAVEL	0	0	0	2	2	0
	COMMUNICATIONS	3	4	2	4	0	0
	PROFESSIONAL SERVICES	10	40	12	40	0	0
	RENTALS	0	1	0	3	2	200
	REPAIR AND MAINTENANCE	1	4	2	4	0	0
	MATERIALS & SUPPLIES	15	18	27	21	3	17
	<b>TOTAL</b>	<b>643</b>	<b>874</b>	<b>860</b>	<b>925</b>	<b>51</b>	<b>6</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
	90000 ADMINISTRATION	2	2	2	2	0	0
	90005 PROCUREMENT	1	1	2	2	1	100
	90010 PROJECT MANAGEMENT	2	2	2	2	0	0
	90015 CONTRACT & COMPLIANCE	2	2	2	2	0	0
	90020 TECHNICAL SUPPORT	1	1	0	0	(1)	(100)
	<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0</b>

**HEAD 80 PROJECT MANAGEMENT & PROCUREMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 90000 ADMINISTRATION</b>				
Waiver report(s) completed and reported	Quarterly	Quarterly	Quarterly	Quarterly
Cabinet memoranda are vetted within 5 business days after receipt	95% within 5 business days	95% within 5 business days	95% within 5 business days	95% within 5 business days
Provision of Annual Report	Achieved	Expected to Achieve	Expected to Achieve	Expected to Achieve
Efficient and effective administration of the department's budget and HR processes	Achieved	Expected to Achieve	Expected to Achieve	Expected to Achieve
The Code of Practice for Project Management and Procurement updated bi-annually	Achieved	Expected to Achieve	Expected to Achieve	Expected to Achieve
<b>BUSINESS UNIT: 90005 PROCUREMENT</b>				
Train public authorities on procurement good practices, procedures and policies	5 sessions	5 sessions	5 sessions	5 sessions
<b>BUSINESS UNIT: 90010 PROJECT MANAGEMENT</b>				
Train public authorities on project management good practices, procedures and policies	5 sessions	5 sessions	3 sessions	4 sessions
<b>BUSINESS UNIT: 90015 CONTRACT &amp; COMPLIANCE</b>				
Provision of The Code of Practice Management and Procurement training as scheduled	Achieved	Discontinued	Discontinued	Discontinued
Train public authorities on compliance, good practices, procedures, and policies	New	5 sessions	7 sessions	5 sessions

# MINISTRY OF JUSTICE

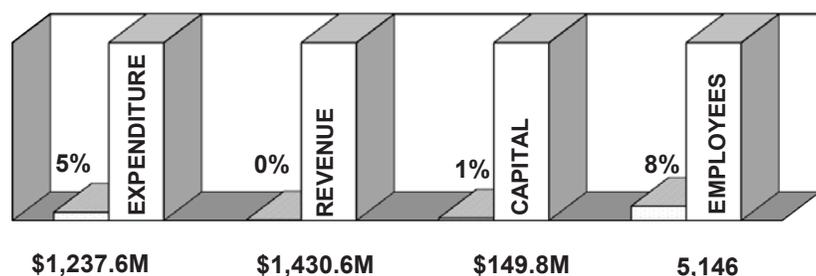


TO UPHOLD THE CONSTITUTION AND LEGAL SYSTEM OF BERMUDA  
INCLUDING THE PROVISION OF LEGAL SERVICES, THE EFFICIENT  
DELIVERY OF JUSTICE AND ACCESSIBILITY THERETO.

The Hon. Kim Wilkerson, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
87	MIN. OF JUSTICE HQ	5,893	5,803	6,573	6,755	952	16
03	JUDICIAL DEPARTMENT	8,705	9,551	9,370	10,334	783	8
04	ATTORNEY GENERAL'S CHAMBERS	5,071	5,702	5,684	7,052	1,350	24
25	DEPT. OF CORRECTIONS	26,786	25,727	26,077	24,710	(1,017)	(4)
74	DEPT. OF COURT SERVICES	3,645	4,397	3,720	4,888	491	11
75	DEPT. OF PUBLIC PROSECUTIONS	2,963	3,703	3,959	4,001	298	8
		<b>53,063</b>	<b>54,883</b>	<b>55,383</b>	<b>57,740</b>	<b>2,857</b>	<b>5</b>
<b>REVENUE (\$000)</b>							
87	MIN. OF JUSTICE HQ	3	59	59	0	(59)	(100)
03	JUDICIAL DEPARTMENT	3,493	4,329	4,118	4,811	482	11
74	DEPT. OF COURT SERVICES	6	0	0	0	0	0
75	DEPT. OF PUBLIC PROSECUTIONS	3	0	0	0	0	0
		<b>3,505</b>	<b>4,388</b>	<b>4,177</b>	<b>4,811</b>	<b>423</b>	<b>10</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	587	2,338	620	1,473		
	DEVELOPMENT	236	1,003	200	600		
		<b>823</b>	<b>3,341</b>	<b>820</b>	<b>2,073</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>372</b>	<b>427</b>	<b>411</b>	<b>418</b>	<b>(9)</b>	<b>(2)</b>

FOR DETAILS OF  
SCHEMES SEE  
SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

**MISSION STATEMENT**

*To uphold the rule of law, to ensure justice for all, and promote a community where every individual is respected, empowered and their interests safeguarded.*

**DEPARTMENT OBJECTIVES**

1. To effect Government policy initiatives under the direction of the Minister of Justice.
2. To ensure efficient, accessible, transformative, and transparent programmes and legal services to safeguard the rights of all Bermuda's citizens.
3. To uphold and enforce the established legislative framework governing Anti-Money Laundering and Anti-Terrorist Financing (AML/ATF) with the objective of identifying, preventing, and mitigating the risks associated with money laundering and terrorist financing. This is to ensure the protection of Bermuda's financial system's integrity while enhancing both national and international security.

## HEAD 87 MINISTRY OF JUSTICE HQ - continued

### GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>8701</b>	<b>GENERAL</b>						
97000	ADMINISTRATION	713	542	854	1,322	780	144
97010	FINANCIAL INTELLIGENCE UNIT	1,626	1,625	1,626	2,125	500	31
97020	CONSUMER AFFAIRS	952	977	864	0	(977)	(100)
97030	LEGAL AID	2,026	1,867	2,319	2,223	356	19
97050	PAROLE BOARD	0	0	120	120	120	0
97060	TREATMENT OF OFF. BOARD	0	0	30	98	98	0
97070	JUSTICE PROTECTION PROGRAM	225	275	250	320	45	16
97080	AML - SANCTIONS UNIT	351	353	352	376	23	7
97100	LAW REFORM COMMISSION	0	164	158	171	7	4
	<b>TOTAL</b>	<b>5,893</b>	<b>5,803</b>	<b>6,573</b>	<b>6,755</b>	<b>952</b>	<b>16</b>

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
		2023/24	2024/25	2024/25	2025/26	2024/25	
OBJECT CODE	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,538	2,650	2,560	2,041	(609)	(23)
	WAGES	70	0	0	0	0	0
	OTHER PERSONNEL COSTS	0	0	0	12	12	0
	TRAINING	15	12	17	24	12	100
	TRAVEL	5	9	9	21	12	133
	COMMUNICATIONS	46	62	59	60	(2)	(3)
	ADVERTISING & PROMOTION	33	38	50	0	(38)	(100)
	PROFESSIONAL SERVICES	1,284	1,051	1,717	1,941	890	85
	RENTALS	165	172	172	148	(24)	(14)
	REPAIR & MAINTENANCE	31	37	45	23	(14)	(38)
	INSURANCE	1	36	6	36	0	0
	ENERGY	7	11	11	0	(11)	(100)
	CLOTHING, UNIFORMS & LAUNDRY	1	0	0	0	0	0
	MATERIALS & SUPPLIES	60	72	90	57	(15)	(21)
	EQUIPT. (MINOR CAPITAL)	1	12	9	0	(12)	(100)
	OTHER EXPENSES	10	16	202	267	251	1,569
	GRANTS & CONTRIBUTIONS	1,626	1,625	1,626	2,125	500	31
	<b>TOTAL</b>	<b>5,893</b>	<b>5,803</b>	<b>6,573</b>	<b>6,755</b>	<b>952</b>	<b>16</b>

## HEAD 87 MINISTRY OF JUSTICE HQ - continued

### REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8457 Licences General	2	49	49	0	(49)	0
	8877 Reimbursements	1	0	0	0	0	1
	8881 Penalties	0	10	10	0	(10)	2
	<b>TOTAL</b>	<b>3</b>	<b>59</b>	<b>59</b>	<b>0</b>	<b>(59)</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	97000 ADMINISTRATION	4	4	3	4	0	0
	97020 CONSUMER AFFAIRS	8	8	8	0	(8)	(100)
	97030 LEGAL AID	10	10	8	10	0	0
	97060 TREATMENT OF OFF. BOARD	0	0	0	1	1	0
	97080 AML - SANCTIONS UNIT	2	2	2	2	0	0
	97100 LAW REFORM COMMISSION	1	1	1	1	0	0
	<b>TOTAL</b>	<b>25</b>	<b>25</b>	<b>22</b>	<b>18</b>	<b>(7)</b>	<b>(28)</b>

**HEAD 87 MINISTRY OF JUSTICE HQ - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 97020 - Consumer Affairs</b>				
Number of Product Recall Investigations	11	6	11	0
Number of Consumer Complaint Investigations	1,696	1,500	1,696	0
Number of Rent Inspections	3,566	470	3,566	0
Number of Rent Commission Appeals	2	2	2	0
Number of Vacation Rental Inspections and Licenses	105	To be determined	105	0
<b>BUSINESS UNIT: 97030 - Legal Aid</b>				
Average time to grant Legal Aid Certificate	7 working days	7 working days	7 working days	7 working days
Average time to grant Temporary Certificate	24 hours	3 working days	24 hours	24 hours
Percentage of new cases assigned to in house Legal Aid Counsel*	68%	75%	75%	90%
Total number of new certificates granted (All practice areas)	100	225	100	140
<b>BUSINESS UNIT: 97080 - Financial Sanctions Unit</b>				
Average time to send out updated notices for targeted financial sanctions	4 hours (and implementation of subscription service for notices)	4 hours (and implementation of subscription service for notices)	4 hours	Implementation of subscription service for notices (in conjunction with FCDO)
# of outreach sessions to be conducted for relevant Ministries/Departments and industry to provide information and awareness about the Financial Sanctions Unit and Bermuda's Sanctions Regime	4 Outreach Sessions (and as needed)	4 Outreach Sessions (and as needed)	4 sectors	4-6 sectors (and as needed)
Average time to process licence application	6-8 weeks	6-8 weeks	6-8 weeks	6-8 weeks

## HEAD 03 JUDICIAL DEPARTMENT

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*To administer justice through the effective management of the courts of Bermuda.*

### DEPARTMENT OBJECTIVES

1. Strengthen the skill set of all members of the Judiciary by providing access to premium caliber training and legal research resources in order to assist them in producing exemplary and timely judicial decisions.
2. Improve the infrastructure of the Courts and administrative facilities by amalgamating accommodations wherever possible to effectively deliver access to justice in a fair and efficient manner in accordance with the Constitution.
3. Advocating for the modernization of the Courts' administrative functions through the identification and implementation of a suitable case management system which will streamline court processes and procedures. The system will also have the capacity to institute e-filing (i.e. paperless filing) in the future.
4. Advocate for fair compensation and training opportunities for all members of the Judiciary and administrative staff in order to increase levels of staff retention.
5. Develop clear and concise processes and procedures in each division of the Judiciary as well as ensure staff are adequately trained in such in order to increase the efficiency and accuracy in processing court documents.

# HEAD 03 JUDICIAL DEPARTMENT

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
<b>0302</b>	<b>SUPREME/APPEAL COURTS</b>						
	13000 CRIMINAL INJURIES	190	208	27	0	(208)	(100)
	13010 SUPREME COURT	728	1,024	1,022	1,184	160	16
	13015 COURTROOMS AND CHAMBERS	2,537	2,722	2,722	3,231	509	19
	13020 COURT OF APPEAL	1,018	1,002	1,003	1,016	14	1
	13025 COURT TECHNOLOGY	398	472	472	510	38	8
		<b>4,871</b>	<b>5,428</b>	<b>5,246</b>	<b>5,941</b>	<b>513</b>	<b>9</b>
<b>0304</b>	<b>MAGISTRATES COURT</b>						
	13040 COURT ADJUDICATION	1,007	1,061	1,062	1,087	26	2
	13050 CIVIL	226	261	261	273	12	5
	13060 FAMILY & CHILD SUPPORT	467	511	511	531	20	4
	13070 ADMINISTRATION	1,196	1,279	1,279	1,330	51	4
	13080 CRIMINAL & TRAFFIC	448	464	464	595	131	28
	13090 SERVICE & EXECUTION	490	547	547	577	30	5
		<b>3,834</b>	<b>4,123</b>	<b>4,124</b>	<b>4,393</b>	<b>270</b>	<b>7</b>
	<b>TOTAL</b>	<b>8,705</b>	<b>9,551</b>	<b>9,370</b>	<b>10,334</b>	<b>783</b>	<b>8</b>

**HEAD 03 JUDICIAL DEPARTMENT - continued**

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	5,565	6,303	6,304	6,944	641	10
	WAGES	325	10	10	0	(10)	(100)
	OTHER PERSONNEL COSTS	847	884	910	1,211	327	37
	TRAINING	95	46	37	46	0	0
	TRANSPORT	1	0	5	0	0	0
	TRAVEL	291	322	318	314	(8)	(2)
	COMMUNICATIONS	42	46	45	50	4	9
	PROFESSIONAL SERVICES	834	1,028	1,028	1,013	(15)	(1)
	RENTALS	3	4	4	4	0	0
	REPAIR & MAINTENANCE	236	376	348	398	22	6
	ENERGY	43	50	30	50	0	0
	CLOTHING, UNIFORMS & LAUNDRY	2	4	4	4	0	0
	MATERIALS & SUPPLIES	155	172	186	196	24	14
	EQUIPMT.(MINOR CAPITAL)	2	2	3	2	0	0
	OTHER EXPENSES	264	304	138	102	(202)	(66)
	<b>TOTAL</b>	<b>8,705</b>	<b>9,551</b>	<b>9,370</b>	<b>10,334</b>	<b>783</b>	<b>8</b>

**REVENUE SUMMARY**

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8059 Deceased Estates	1,183	1,500	1,500	1,500	0	0
	8308 Overseas Registered Associates	36	0	0	0	0	0
	8353 Certified Copies	36	27	27	30	3	11
	8401 Court Fees & Charges	51	33	33	137	104	315
	8403 Bailiff Fees	6	6	6	10	4	67
	8405 Civil Fees	97	140	140	200	60	43
	8489 Liquor Licences	58	0	0	0	0	0
	8869 Moving Traffic Fines	1,850	2,250	2,039	2,250	0	0
	8871 Parking Fines	104	204	204	500	296	145
	8873 Criminal Fines	72	167	167	181	14	8
	8877 Reimbursements	0	2	2	3	1	50
		<b>3,493</b>	<b>4,329</b>	<b>4,118</b>	<b>4,811</b>	<b>482</b>	<b>11</b>

**HEAD 03 JUDICIAL DEPARTMENT - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT  (1)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	%
	(3)	(4)	(5)	(6)	(7)	(8)
13010 SUPREME COURT	6	10	6	10	0	0
13015 COURTROOMS AND CHAMBERS	18	20	17	20	0	0
13020 COURT OF APPEAL	2	2	2	2	0	0
13025 COURT TECHONOLGY	2	3	2	3	0	0
13040 COURT ADJUDICATION	5	5	5	5	0	0
13050 CIVIL	4	4	3	4	0	0
13060 FAMILY & CHILD SUPPORT	6	6	7	6	0	0
13070 ADMINISTRATION	5	6	6	6	0	0
13080 CRIMINAL & TRAFFIC	6	7	7	7	0	0
13090 SERVICE & EXECUTION	6	7	6	7	0	0
<b>TOTAL</b>	<b>60</b>	<b>70</b>	<b>61</b>	<b>70</b>	<b>0</b>	<b>0</b>

## HEAD 03 JUDICIAL DEPARTMENT- continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 13000 Criminal Injuries</b>				
Total dollar value and FTE's spent on delivering this program	\$0 0 FTE's	\$0 0 FTE's	\$0 0 FTE's	\$0 0 FTE's
Number of times board met	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Number of claims that were heard by the Board	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Number of new claims that were filed	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Total number of active applications (including new applications)	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Applications denied	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Average value of claims paid out	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Total Value of Awards paid out	With the Ministry	With the Ministry	With the Ministry	With the Ministry
<b>BUSINESS UNIT: 13010 Supreme Court</b>				
Total dollar value and FTE's spent on delivering this program	\$692,470 7.3 FTE's	\$768,451 10 FTE's	\$520,809 6 FTE's	\$791,152 10 FTE's
Number of Probate Applications Filed	208	71	140	140
Number of all Grants of Probate, Letters of Administration and Certificates in Lieu of Grant issued	113	67	120	120
Number of Caveats & Warnings Processed	57	26	50	50
Number of Divorce Petitions Filed	130	86	160	160
Number of Conditional Orders for Divorce issued	86	29	90	90
Number of Certificates Making Conditional Orders Final issued	108	60	100	100
Number of Civil Cases Filed	405	280	420	420
Number of Orders (Final, interlocutory and administrative)	1081	580	1000	1000
Total number of Judgments and Rulings (Civil, Commercial and Appeals from the Magistrates' Court)	79	44	80	80
<b>BUSINESS UNIT: 13015 Courtrooms and Chambers</b>				
Total dollar value and FTE's spent on delivering this program	\$2,003,553 18.5 FTE's	\$2,086,756 20 FTE's	\$1,890,308 16.8 FTE's	\$2,242,416 20 FTE's
<b>Criminal Division:</b>				
Number of new indictments	0	0	0	0
Number of Indictments Carried Over	0	0	0	0
Number of Jury Trials	0	0	0	0
Number of Cases Carried Forward	0	0	0	0
Number of Guilty Pleas	0	0	0	0
Number of Guilty Verdicts	0	0	0	0
Number of Acquittals	0	0	0	0
Number Discontinued	0	0	0	0

**HEAD 03 JUDICIAL DEPARTMENT- continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 13015 Courtrooms and Chambers - cont.</b>				
<b>Civil and Criminal Appeals From Magistrate's Court:</b>				
Number of Appeals Filed	0	0	0	0
Number of Appeals Dismissed	0	0	0	0
Number of Appeals Abandoned	0	0	0	0
Number of Appeals Pending	0	0	0	0
<b>BUSINESS UNIT: 13020 Court of Appeal</b>				
Total dollar value and FTE's spent on delivering this program	\$142,384 2 FTEs	\$142,384 2 FTEs	\$126,887 2 FTE's	\$137,149 2 FTE's
Total Criminal Appeals Filed	0	0	0	0
Total Criminal Appeals Disposed	0	0	0	0
Total Criminal Appeals Pending	0	0	0	0
Total Criminal Appeals Withdrawn/Abandoned	0	0	0	0
Total Civil Appeals Filed	0	0	0	0
Total Civil Appeals Disposed	0	0	0	0
Total Civil Appeals Pending	0	0	0	0
Total Civil Appeals Withdrawn/Abandoned	0	0	0	0
Total number of cases heard	0	0	0	0
Number of Sessions Heard	3 WEEKS PER SESSION (JUNE/23; NOV/23 AND MAR/24	3 WEEKS PER SESSION (JUNE/23; NOV/23 AND MAR/24	3 WEEKS PER SESSION (JUNE/23; NOV/23 AND MAR/24	3 WEEKS PER SESSION (JUNE/24; NOV/24 AND MAR/25
<b>BUSINESS UNIT: 13025 Court Technology</b>				
Total dollar value and FTE's spent on delivering this program	\$195,505 2 FTE's	\$249,241 3 FTE's	209,430 2.25 FTE's	\$251,206 3 FTE's
Ensure the availability of the system is provided in every Courtroom : Supreme Court	Yes	Yes	Yes	Yes
Ensure the availability of the system is provided in every Courtroom : Court of Appeals	Yes	Yes	Yes	Yes
Ensure the availability of the system is provided in every Courtroom : Magistrate Courts	Yes	Yes	Yes	Yes
<b>BUSINESS UNIT: 13040 Court Adjudication</b>				
Total dollar amount and number of FTE's that were spent on delivering this program	\$787,189 4.6 FTE's	\$847,068 5 FTE's	\$779,777 4.7 FTE's	\$847,068 5 FTE's
<b>All Magistrates' Court Divisions:</b>				
Number of mentions held	3,440	2,706	4,059	4,059
Number of Trials	769	516	774	774
Number Case Events	1,628	11,633	17,450	17,450

## HEAD 03 JUDICIAL DEPARTMENT- continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 13040 Court Adjudication - cont.</b>				
<b>Criminal Magistrates' Court Divison:</b>				
Total number of Criminal convictions	481	327	491	491
Total number of Criminal acquittals/dismissed	24	21	32	32
Total number of Traffic convictions	4,209	2,984	4,476	4,476
Total number of Traffic acquittals/dismissed	25	13	20	20
Total number of Criminal cases where No Evidence Offered by the Crown	86	85	128	128
Total number of Criminal NOLLE PROSEQUI cases entered by the Crown	75	29	44	44
Total number of Traffic cases where No Evidence Offered by the Crown	306	150	225	225
Total number of Traffic NOLLE PROSEQUI cases entered by the Crown	0	2	3	3
Total number of Traffic cases Withdrawn by the Crown	26	21	32	32
Total number of Special Procedure Orders issued	95	95	143	143
Total number of Firearm Search Warrants issued	6	8	12	12
Total number of MDA Search Warrants issued.	25	24	36	36
Total number of Applications for Freezing of Funds Proceeds of Crime.	NIL	NIL	NIL	NIL
Total number of Applications for Continued Detention of Seized Cash.	6	10	15	15
Total number of Special Procedure Warrants Section 8/Section 15 of the PACE Act issued.	29	10	15	15
Total number of Revenue Act Search Warrants.	NIL	NIL	NIL	NIL
Total number of Criminal Evidence Act Warrants (Criminal Code 464)	NIL	NIL	NIL	NIL
Total number of Production Orders Revenue Act 1989 Customs.	NIL	NIL	NIL	NIL
<b>Coroners Cases:</b>				
Total number of cases	127	83	125	125
<b>Civil Magistrates' Court Division:</b>				
Number of new applications	1,735	854	1,281	1,281
<b>Family Magistrates' Court Division:</b>				
Number of new cases	135	88	132	132
Number of active cases heard (including new cases)	NIL	NIL	NIL	NIL

## HEAD 03 JUDICIAL DEPARTMENT- continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 13050 Civil</b>				
Total dollar amount and number of FTE's that were spent on delivering this program	\$232,113.38 (3.5)	\$251,104.46 (4)	\$190,538.01 (3)	\$190,538.01 (3)
Total number of new civil cases	1,735	854	1,281	1,281
<b>BUSINESS UNIT: 13060 Family &amp; Child Support</b>				
Total dollar amount and number of FTE's that were spent on delivering this program	\$440,293.99 (6)	\$440,293.99 (6)	\$489,127.08 (6.833)	\$440,293.99 (7)
Number of new applications	135	88	132	132
Total dollar amount for child support collected	\$2,790,050	\$1,840,972	\$2,761,458	\$2,761,458
Total amount of payments processed for child support payments	10,178	7,079	10,619	10,619
<b>BUSINESS UNIT: 13070 Administration</b>				
Total dollar amount and number of FTE's that were spent on delivering this program	\$461,628.55 (5.33)	\$499,370.40 (6)	\$529,766.01 (6.4583)	\$502,006.61 (6)
Total number of Liquor License issued	\$56,850	NIL	NIL	NIL
Total amount collected by the Cashiers	\$6,115,605	\$3,942,793	\$5,914,190	\$5,914,190
Total amount of payments processed in total by the Cashiers	22,009	13,078	19,617	19,617
<b>BUSINESS UNIT: 13080 Criminal &amp; Traffic</b>				
Total \$ amount and # of FTE's that were spent on delivering this program	\$423,118.97 (6.5)	\$453,500.95 (7)	\$456,105.63 (7)	\$557,224.33 (7)
Total amount collected from Criminal Fines	\$15,623	\$95,121	\$142,682	\$142,682
Total amount collected from Traffic Fines	\$702,335	\$1,197,949	\$1,796,923	\$1,796,923
Total amount collected from Parking Fines	\$643,250	\$322,400	\$483,600	\$483,600
Number of Criminal Records Requested	2,500	1,832	2,748	2,748
Number of Criminal Records Processed	2,500	1,832	2,748	2,748
Number of Appeal Records for Supreme Court Requested	35	26	39	39
Number of Appeal Records for Supreme Court Produced	31	18	27	27
<b>BUSINESS UNIT: 13090 Service &amp; Execution</b>				
Total \$ amount and # of FTE's that were spent on delivering this program	\$454,890.11 (6)	\$522,871.77 (7)	\$464,144.77 (6.08)	\$527,805.59 (7)
Total number of summons served	370	239	358	358
Total number of domestic violence orders served	128	114	185	185
Total number of evictions executed	52	21	31	31
Total number of Writs of Execution Orders executed	15	9	14	14
Total number of foreign documents served	23	12	18	18

# HEAD 04 ATTORNEY GENERAL'S CHAMBERS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Provide high quality legal advice, representation and drafting of legislation for the Government.*

## DEPARTMENT OBJECTIVES

1. To provide quality legal services to the Bermuda Government.
2. To advise all Government Ministries, Departments, and Entities, on the law applicable to their operational requirements.
3. To draft legislation as required to implement the Government's policy, to maintain Bermuda's legislative database and to support Law Reform.
4. To draft contracts, international instruments for Mutual Tax Information Exchange, conveyances and other documents required for public purposes and to provide advice on Private Bills.
5. To conduct litigation in the Civil Courts of Bermuda on behalf of the Government of Bermuda.
6. To process Mutual Legal Assistance Requests on behalf of International Jurisdictions.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>0401</b>	<b>GENERAL</b>						
	14010 ADMINISTRATION	310	435	455	444	9	2
	14020 ADVISORY	2,369	2,440	2,398	2,673	233	10
	14030 LEGISLATIVE DRAFTING	1,679	2,097	2,136	2,842	745	36
	14040 REVISED LAWS OF BERMUDA	216	244	221	369	125	51
	14050 DEBT COLLECTION	381	338	338	534	196	58
	14060 LAW LIBRARY	116	148	136	190	42	28
	<b>TOTAL</b>	<b>5,071</b>	<b>5,702</b>	<b>5,684</b>	<b>7,052</b>	<b>1,350</b>	<b>24</b>

# HEAD 04 ATTORNEY GENERAL'S CHAMBERS - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,766	4,780	4,782	5,397	617	13
	TRAINING	5	30	34	30	0	0
	COMMUNICATIONS	23	22	22	22	0	0
	PROFESSIONAL SERVICES	736	290	226	857	567	196
	REPAIR AND MAINTENANCE	286	342	318	467	125	37
	MATERIALS & SUPPLIES	247	233	289	274	41	18
	OTHER EXPENSES	8	5	13	5	0	0
	<b>TOTAL</b>	<b>5,071</b>	<b>5,702</b>	<b>5,684</b>	<b>7,052</b>	<b>1,350</b>	<b>24</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	14010 ADMINISTRATION	4	4	4	4	0	0
	14020 ADVISORY	15	15	11	15	0	0
	14030 LEGISLATIVE DRAFTING	14	14	10	15	1	7
	14050 DEBT COLLECTION	3	3	4	5	2	67
	<b>TOTAL</b>	<b>36</b>	<b>36</b>	<b>29</b>	<b>39</b>	<b>3</b>	<b>8</b>

**HEAD 04 ATTORNEY GENERAL'S CHAMBERS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 14020 Advisory</b>				
The Number of days taken to process a Mutual Legal Assistance request	5	5	5	5
<b>BUSINESS UNIT: 14030 Legislative Drafting</b>				
Number of Bills drafted and passed by Legislature to give effect to Government's Legislative Agenda	29	35	30	30
Number of statutory instruments drafted and made to give effect to to Government's Legislative Agenda	108	95	100	100
<b>BUSINESS UNIT: 14050 Debt Collection</b>				
The percentage of Debt Collection matters in which proceeding were instituted after receiving instructions, against the number received per year	95%	95%	95%	95%

# HEAD 25 DEPARTMENT OF CORRECTIONS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To protect the public and provide rehabilitative services.*

## DEPARTMENT OBJECTIVES

1. The department will strive to maintain high standards of security as this is essential to the safe operation of our facilities.
2. The department will provide a humane but demanding regime, aimed at reducing re-offending behaviors by presenting inmates with a range of rehabilitative opportunities in which reward is linked to their institutional behavior and performance (incentives and earned privileges), to prepare for life after release.
3. The department aims to have robust and disciplined regimes and systems in place in order to achieve operation efficiency at all levels.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>2501</b>	<b>FACILITIES</b>						
	35000 HEADQUARTERS & O.T.S.	20,447	19,757	19,758	17,915	(1,842)	(9)
	35020 FARM FACILITY	444	441	441	446	5	1
	35030 COEDUCATIONAL FACILITY	339	305	306	306	1	0
	35060 WESTGATE CORRECTIONAL FAC.	1,768	1,136	1,136	1,188	52	5
	35090 THERAPEUTIC COMMUNITY CTR	943	785	783	653	(132)	(17)
		<b>23,941</b>	<b>22,424</b>	<b>22,424</b>	<b>20,508</b>	<b>(1,916)</b>	<b>(9)</b>
<b>2502</b>	<b>INMATE SERVICES</b>						
	35105 PSYCHOLOGICAL SERVICES	210	344	344	354	10	3
	35106 SOCIAL SERVICES & CASE MGMT	515	579	744	959	380	66
	35107 HEALTH SERVICES	1,565	1,563	1,563	1,744	181	12
	35108 EDUCATIONAL SERVICES	193	300	317	389	89	30
	35109 VOCATIONAL SERVICES	293	424	592	652	228	54
	35110 RECREATIONAL SERVICES	36	49	49	60	11	22
	35111 CHAPLAINCY	33	44	44	44	0	0
		<b>2,845</b>	<b>3,303</b>	<b>3,653</b>	<b>4,202</b>	<b>899</b>	<b>27</b>
	<b>TOTAL</b>	<b>26,786</b>	<b>25,727</b>	<b>26,077</b>	<b>24,710</b>	<b>(1,017)</b>	<b>(4)</b>

## HEAD 25 DEPARTMENT OF CORRECTONS - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	19,940	19,681	19,797	18,220	(1,461)	(7)
	WAGES	142	122	147	124	2	2
	OTHER PERSONNEL COSTS	406	386	386	493	107	28
	TRAINING	43	40	33	70	30	75
	TRANSPORT	25	0	0	0	0	0
	TRAVEL	25	13	13	15	2	15
	COMMUNICATIONS	198	224	224	236	12	5
	PROFESSIONAL SERVICES	1,846	1,758	2,037	1,936	178	10
	RENTALS	3	16	16	10	(6)	(38)
	REPAIR AND MAINTENANCE	447	620	645	643	23	4
	INSURANCE	180	208	85	215	7	3
	ENERGY	643	773	773	775	2	0
	CLOTHING, UNIFORMS & LAUNDRY	172	0	0	0	0	0
	MATERIALS & SUPPLIES	2,630	1,700	1,749	1,756	56	3
	EQUIPMT.(MINOR CAPITAL)	0	29	35	37	8	28
	OTHER EXPENSES	78	152	132	175	23	15
	GRANTS AND CONTRIBUTIONS	8	5	5	5	0	0
	<b>TOTAL</b>	<b>26,786</b>	<b>25,727</b>	<b>26,077</b>	<b>24,710</b>	<b>(1,017)</b>	<b>(4)</b>

**HEAD 25 DEPARTMENT OF CORRECTONS - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
35000	HEADQUARTERS & O.T.S	164	202	203	194	(8)	(4)
35020	FARM FACILITY	1	1	1	1	0	0
35030	COEDUCATIONAL FACILITY	1	1	1	1	0	0
35060	WESTGATE CORRECTIONAL FAC.	4	4	4	4	0	0
35090	THERAPEUTIC COMMUNITY CENTER	0	2	6	6	4	200
35105	PSYCHOLOGICAL SERVICES	2	5	2	2	(3)	(60)
35106	SOCIAL SERVICES & CASE MGMT	5	7	8	8	1	14
35107	HEALTH SERVICES	6	6	6	6	0	0
35108	EDUCATIONAL SERVICES	1	1	1	1	0	0
35109	VOCATIONAL SERVICES	1	1	1	1	0	0
<b>TOTAL</b>		<b>185</b>	<b>230</b>	<b>233</b>	<b>224</b>	<b>(6)</b>	<b>(3)</b>

**HEAD 25 DEPARTMENT OF CORRECTONS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 35000 Headquarters &amp; O.T.S.</b>				
1 (a) Average total cost of incarceration per inmate per annum based on maximum capacity <i>(Total expenditure divided by capacity - 372)</i>	84,637	72,980	70,099	77,368
(b) Average daily number of inmates	151	129	154	152
(c) Total admissions for year	157	169	131	145
(d) Total new admissions (first time incarcerated)	48	39	47	47
(e) Total discharges	143	151	132	137
2 Total number of inmates released on parole	3	7	5	4
3 Number of inmate/inmate assaults				
Major	1	0	0	1
Minor	15	0	0	15
4 Number of trainee/inmate assaults	0	0	0	0
5 Number of inmate/officer assaults				
Major	0	0	0	0
Minor	1	0	1	1
6 (a) % of Inmates enrolled in development and/or treatment programmes*	19%	61%	40%	50%
(b) Number of inmates obtaining General Education Diplomas	15	2	2	4
(c) % of eligible inmates participating in work programmes	0	40%	75%	50%
7 Average overall recidivism numbers and percentage rate (Year 3)	18	25	20	19

# HEAD 74 DEPARTMENT OF COURT SERVICES

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To reduce recidivism by delivering risk reduction programmes and strategies to protect the community.*

## DEPARTMENT OBJECTIVES

1. To provide programmes and services to reduce recidivism and at risk behaviors in clients during community supervision.
2. To enhance its strategic, operational and administrative framework to promote greater protection for the community.
3. To outline the framework for programme evaluation for implementation in 2024.
4. To work with partners to fully implement the Offender Risk Management Team for sexual and violent offenders.
5. To initiate therapeutic intervention with offenders significant partners/family to reduce and enhance their ability to function and thrive.

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26 ESTIMATE	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)		(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>7401</b>	<b>CASE MANAGEMENT</b>						
	84010 PROBATION SERVICES	359	432	326	439	7	2
	84020 PAROLE SERVICES	405	424	279	463	39	9
	84080 DRUG TREATMENT CT PROG.	459	471	586	621	150	32
		<b>1,223</b>	<b>1,327</b>	<b>1,191</b>	<b>1,523</b>	<b>196</b>	<b>15</b>
<b>7402</b>	<b>ADMINISTRATION</b>						
	84070 COURT SERVICES ADMINISTRATION	941	1,262	1,020	1,328	66	5
		<b>941</b>	<b>1,262</b>	<b>1,020</b>	<b>1,328</b>	<b>66</b>	<b>5</b>
<b>7403</b>	<b>ASSESSMENT &amp; TREATMENT</b>						
	84030 AFTERCARE & COMM. INTERGRATION	52	174	100	423	249	143
	84040 COMMUNITY OFFENDERS PROG.	348	463	333	509	46	10
	84060 ASSESSMENTS	1,081	1,171	1,076	1,105	(66)	(6)
		<b>1,481</b>	<b>1,808</b>	<b>1,509</b>	<b>2,037</b>	<b>229</b>	<b>13</b>
	<b>TOTAL</b>	<b>3,645</b>	<b>4,397</b>	<b>3,720</b>	<b>4,888</b>	<b>491</b>	<b>11</b>

# HEAD 74 DEPARTMENT OF COURT SERVICES - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,032	3,574	2,903	4,064	490	14
	WAGES	83	0	115	0	0	0
	TRAINING	12	31	32	31	0	0
	TRANSPORT	2	3	3	5	2	67
	TRAVEL	2	11	11	12	1	9
	COMMUNICATIONS	45	65	59	68	3	5
	PROFESSIONAL SERVICES	344	461	365	452	(9)	(2)
	REPAIR AND MAINTENANCE	53	122	97	121	(1)	(1)
	INSURANCE	0	10	15	10	0	0
	ENERGY	0	4	4	4	0	0
	MATERIALS & SUPPLIES	72	116	116	119	3	3
	OTHER EXPENSES	0	0	0	2	2	0
	<b>TOTAL</b>	<b>3,645</b>	<b>4,397</b>	<b>3,720</b>	<b>4,888</b>	<b>491</b>	<b>11</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8877 Reimbursements	6	0	0	0	0	0
	<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	84010 PROBATION SERVICES	5	5	5	4	(1)	(20)
	84020 PAROLE SERVICES	4	4	4	4	0	0
	84030 AFTERCARE & COMM. INTERGRATION	3	3	3	4	1	33
	84040 COMMUNITY OFFENDERS PROG.	4	4	4	4	0	0
	84060 ASSESSMENTS	11	11	11	9	(2)	(18)
	84070 COURT SERVICES ADMINISTRATION	7	7	7	8	1	14
	84080 DRUG TREATMENT CT PROG.	4	4	4	5	1	25
	<b>TOTAL</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>0</b>	<b>0</b>

**HEAD 74 DEPARTMENT OF COURT SERVICES - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 84010 Probation Services</b>				
Percentage of cases receiving a final risk assessment during the final month of supervision	75%	75%	75%	85%
Determine percentage of cases actioned within 1 week after a positive urine screen	75%	75%	75%	75%
Percentage of case reviews for repeat offenders at start of new Order within one (1) month	75%	75%	75%	75%
Percentage of clients arrested for new offences whilst in the programme	25%	25%	20%	20%
<b>BUSINESS UNIT: 84020 Parole Services</b>				
Percentage of clients convicted of new offences	N/A	N/A	N/A	1%
Percentage of clients arrested for new offences	15%	30%	15%	15%
Number of Breaches instigated	N/A	N/A	N/A	12
Number of files presented to the Parole Board for revocation of Licence	2	4	3	3
Total number of inmates released on Parole	6	7	6	7
<b>BUSINESS UNIT: 84030 Aftercare &amp; Community Integration</b>				
Percentage of community service hours completed with supervision	N/A	N/A	N/A	75%
Determine the percentage of mental health court clients dually diagnosed with a mental illness and drug addiction	60%	60%	50%	50%
Hours of community service ordered and hours completed	4,800	4,000	4,000	N/A
Total percentage of clients who are medication compliant as a condition of the program	90%	90%	95%	95%
<b>BUSINESS UNIT: 84040 Community Offenders Prog.</b>				
The percentage of clients referred for individual counseling as opposed to groups	100%	100%	N/A	N/A
Determine the percentage of those in treatment against the number of referrals	75%	100%	N/A	N/A
Percentage of clients receiving couples and/or family counseling and related services	75%	100%	N/A	N/A
The percentage of clients participating in group work	N/A	N/A	N/A	100%
Percentage of suitably referred clients in treatment	N/A	N/A	N/A	100%
Percentage of perpetrators of intimate partner violence referred for services and receiving IPV treatment	N/A	N/A	N/A	80%

**HEAD 74 DEPARTMENT OF COURT SERVICES - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 84060 Assessments</b>				
Percentage of reports utilizing risk assessment tools	100%	N/A	N/A	N/A
Percentage of SIR & BARC reports submitted by the requested date.	100%	95%	95%	95%
Percentage of BARC staff started or completed certification.	N/A	N/A	N/A	N/A
Determine the percentage of SIR report recommendations followed by the courts or treatment agencies	85%	85%	89%	N/A
Percentage of Reports requiring more than one writer*	18%	TBD	16%	16%
Percentage of SIRs requiring more than one assessment tool*	21%	TBD	18%	17%
Percentage of clients requiring a mailed letter for initial contact*	7%	7%	6%	6%
Court Ordered BARC reports submitted by the requested deadline	N/A	N/A	N/A	100%
BARC staff completed minimum of 20 hours of CEU/Professional Development in Behavioral Health	N/A	N/A	N/A	100%
BARC staff started or completed ICADC certification and/or specialized training	N/A	N/A	N/A	100%
Percentage of BARC assessments completed three weeks from the assignment date	N/A	N/A	N/A	85%
<b>BUSINESS UNIT: 84070 Court Services Administration</b>				
Percentage of total Electronic Monitoring Devices utilized by the Department of Court Services	80%	80%	80%	80%
Number of MOUs with partner agencies	1	2	1	2
Percentage of responses to queries received via the Court Services portal within 48 hours.	100%	100%	100%	100%
<b>BUSINESS UNIT: 84080 Drug Treatment Court Prog.</b>				
Percentage of clients failing drug testing	8%	7%	7%	7%
Percentage of clients convicted for new offences whilst in the programme	1%	0%	0%	0%
Percentage of clients referred to other therapeutic services after completing drug treatment programmes	10%	10%	10%	10%

# HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS

## MISSION STATEMENT

*To provide Bermuda with an independent, efficient and effective criminal prosecution service without fear or favour based on the rule of law.*

## DEPARTMENT OBJECTIVES

1. To promote the fair, transparent and efficient prosecution of criminal offences, consistent with lawful authority and subject to established guidelines to safeguard the actuality and the perception of prosecutorial independence.
2. To promote high standards and principles in the administration of criminal justice including procedures to guard against or address miscarriages of justice in support of the rule of law.
3. To carry out prosecutorial functions impartially, assisting the court to arrive at the truth and to do justice between the community, the victim and the accused according to law and the dictates of fairness.
4. To promote good relations between individual prosecutors, policing and other agencies within the Criminal Justice System; to facilitate the exchange and dissemination among them of information, expertise and experience; and to that end, to encourage the use of information technology.
5. To maintain a team of highly competent Administrative Professionals to carefully handle the day-to-day responsibilities of the department with great detail, and confidentiality which is a critical and essential element in helping prosecutors fulfill their mandate.

# HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26 (\$000) %	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>0401</b>	<b>GENERAL</b>						
	85010 PUBLIC PROSECUTIONS	2,797	3,537	3,793	3,828	291	8
	85020 WITNESS CARE UNIT	166	166	166	173	7	4
	<b>TOTAL</b>	<b>2,963</b>	<b>3,703</b>	<b>3,959</b>	<b>4,001</b>	<b>298</b>	<b>8</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26 (\$000) %	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,535	3,312	3,196	3,564	252	8
	WAGES	137	0	0	0	0	0
	OTHER PERSONNEL COSTS	33	35	35	36	1	3
	TRAINING	27	38	43	38	0	0
	TRAVEL	25	10	42	25	15	150
	COMMUNICATIONS	19	20	27	25	5	25
	PROFESSIONAL SERVICES	98	210	511	235	25	12
	RENTALS	16	16	17	16	0	0
	REPAIR AND MAINTENANCE	6	14	17	14	0	0
	CLOTHING, UNIFORMS, & LAUNDRY	3	0	0	0	0	0
	MATERIALS & SUPPLIES	47	42	57	42	0	0
	OTHER EXPENSES	17	6	14	6	0	0
	<b>TOTAL</b>	<b>2,963</b>	<b>3,703</b>	<b>3,959</b>	<b>4,001</b>	<b>298</b>	<b>8</b>

**HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS**

**CURRENT  
ACCOUNT  
ESTIMATES**

**REVENUE SUMMARY**

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	3	0	0	0	0	0
	<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

(1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	85010 PUBLIC PROSECUTIONS	26	26	26	27	1	4
	85020 WITNESS CARE UNIT	2	2	2	2	0	0
	<b>TOTAL</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>1</b>	<b>4</b>

**HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS - continued**

**Performance Measures**

	<b>ACTUAL OUTCOME 2023/24</b>	<b>ORIGINAL FORECAST 2024/25</b>	<b>REVISED FORECAST 2024/25</b>	<b>TARGET OUTCOME 2025/26</b>
<b>BUSINESS UNIT: 85010 Public Prosecutions</b>				
<b>MAGISTRATE'S COURT:</b>				
<b><i>Criminal Matters</i></b>				
Total number of cases completed	715	950	950	950
<b><i>Traffic Matters</i></b>				
Total number of cases completed	4,582	7,000	5,000	7,000
<b>SUPREME COURT</b>				
Total number of jury trials completed	7	24	24	24
Number of indictments filed	27	25	26	26
Number of indictments carried over from previous year	76	70	70	70
Total number of cases disposed of	29	48	48	48
Number of cases carried forward to the following year	47	22	22	22
<b><i>Court of Appeal</i></b>				
Number of appeals disposed of	4	12	12	12
Number of appeals carried forward to the following year	3	0	0	0
Number of workshops/conferences held in collaboration with agents within the Criminal Justice System	2	3	3	3
<b>BUSINESS UNIT: 85020 Witness Care Unit</b>				
Percent of civilians contacted for Magistrate's and Supreme Courts	100	100%	100	100
Number of victim impact statements	60	50	50	50

# MINISTRY OF FINANCE

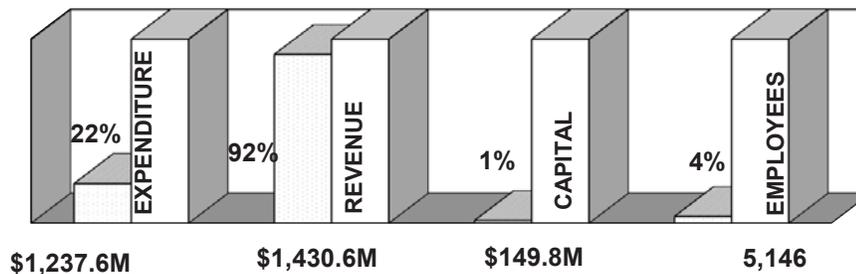


TO SUPERVISE THE ECONOMY OF BERMUDA GENERALLY AND TO PROVIDE OVERALL FINANCIAL MANAGEMENT AND CONTROL OF ALL GOVERNMENT ACTIVITIES.

The Hon. David Burt, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26	
						(\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
10	MIN. OF FINANCE HQ	12,314	7,179	12,667	11,817	4,638	65
11	ACCOUNTANT GENERAL	80,717	86,407	81,778	106,552	20,145	23
28	SOCIAL INSURANCE	3,011	3,000	3,000	2,894	(106)	(4)
38	OFFICE OF THE TAX COMMISSIONER	3,691	4,051	4,051	4,303	252	6
39	REGISTRAR OF COMPANIES	5,322	12,043	10,473	12,517	474	4
49	LAND VALUATION	839	923	923	977	54	6
58	DEBT & LOAN GUARANTEES	131,470	127,777	128,709	127,527	(250)	(0)
		<b>237,364</b>	<b>241,380</b>	<b>241,601</b>	<b>266,587</b>	<b>25,207</b>	<b>10</b>
<b>REVENUE (\$000)</b>							
10	MIN OF FINANCE HQ	2,678	0	6,850	187,500	187,500	0
11	ACCOUNTANT GENERAL	11,197	1,999	1,500	500	(1,499)	(75)
12	CUSTOMS	232,277	238,676	229,754	219,928	(18,748)	(8)
28	SOCIAL INSURANCE	23	0	0	0	0	0
38	OFFICE OF THE TAX COMMISSIONER	739,552	792,609	815,579	827,530	34,921	4
39	REGISTRAR OF COMPANIES	73,305	76,508	75,058	75,186	(1,322)	(2)
49	LAND VALUATION	0	6	0	6	0	0
58	DEBT & LOAN GUARANTEES	0	0	750	750	750	0
		<b>1,059,032</b>	<b>1,109,798</b>	<b>1,129,491</b>	<b>1,311,400</b>	<b>201,602</b>	<b>18</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	845	2,275	2,228	2,148		
		<b>845</b>	<b>2,275</b>	<b>2,228</b>	<b>2,148</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>130</b>	<b>173</b>	<b>145</b>	<b>188</b>	<b>15</b>	<b>9</b>

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Ministry Estimates compared with total Government Estimates

**MISSION STATEMENT**

*Achievement of economic prosperity and to ensure the financial security of Bermuda.*

**DEPARTMENT OBJECTIVES**

1. To formulate and adhere to sound and prudent fiscal policy to achieve financial stability and promote stable and sustainable economic growth.
2. To provide strategic direction and an overall framework for effective financial management and control of government activities and provide appropriate oversight for effective compliance.
3. To prepare, implement and closely monitor the National Budget.
4. To arrange all Government financing requirements at the most competitive rates.
5. To maintain effective relations with Credit rating agencies.
6. To report on the Country's fiscal performance to the public.
7. To oversee and prudently manage the Public Pension funds.
8. To ensure and support the fair, coherent, and predictable development of financial services and other relevant regulation and appropriately monitor its implementation consistent with international standards.
9. To monitor the agreed tax standard, seek to influence change thereto, adhere to its compliance requirements and be proactive in treaty negotiations with respect to tax information exchange agreements and the exchange of tax information.
10. To advance the Government's anti-money laundering, anti-terrorist financing (ATF) and Counter Proliferation Financing (CPF) policy initiatives, monitor for changes in the international standards and global developments that will affect Bermuda, support legislative, policy and operational developments to address such changes and coordinate measures to enhance Bermudas AML/ATF/CPF regime thereby ensuring its effectiveness.
11. Continue to develop the framework for corporate income tax and provide support and guidance to the Corporation Tax Agency.

# HEAD 10 MINISTRY OF FINANCE HQ

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE 2024/25 vs 2025/26	
(1)	DESCRIPTION (2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
<b>1001</b>	<b>POLICY ADMINISTRATION</b>						
20000	POLICY PLANNING & MANAGEMENT	1,333	2,677	3,945	3,670	993	37
20010	FISCAL PLANNING & CONTROL	574	568	568	589	21	4
20020	INTERNATIONAL AFFAIRS & REGULATORY	296	683	612	738	55	8
20030	DOMESTIC AFFAIRS & ECONOMIC POLICY	82	294	148	306	12	4
20040	TREATY MANAGEMENT	1,423	0	0	0	0	0
20100	NAMLC	390	879	559	936	57	6
20996	CYBER INCIDENT 2023	3,092	0	0	0	0	0
		<b>7,190</b>	<b>5,101</b>	<b>5,832</b>	<b>6,239</b>	<b>1,138</b>	<b>22</b>
<b>1002</b>	<b>GRANTS</b>						
20070	NATIONAL PENSIONS COMMISSION	150	0	0	0	0	0
20110	GAMING COMMISSION	0	800	800	800	0	0
20120	CORPORATE INCOME TAX	4,974	1,278	6,035	4,778	3,500	274
		<b>5,124</b>	<b>2,078</b>	<b>6,835</b>	<b>5,578</b>	<b>3,500</b>	<b>168</b>
	<b>TOTAL</b>	<b>12,314</b>	<b>7,179</b>	<b>12,667</b>	<b>11,817</b>	<b>4,638</b>	<b>65</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE 2024/25 vs 2025/26	
(1)	OBJECT CODE DESCRIPTION (2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	SALARIES	1,597	2,147	2,460	2,574	427	20
	WAGES	223	0	0	0	0	0
	TRAINING	38	14	14	14	0	0
	TRAVEL	197	259	222	297	38	15
	COMMUNICATIONS	17	25	21	26	1	4
	ADVERTISING & PROMOTION	12	8	1	1	(7)	(88)
	PROFESSIONAL SERVICES	4,076	1,815	1,714	1,924	109	6
	RENTALS	8	6	6	6	0	0
	REPAIR AND MAINTENANCE	471	50	50	50	0	0
	INSURANCE	0	0	560	560	560	0
	MATERIALS & SUPPLIES	82	93	100	102	9	10
	OTHER EXPENSES	101	184	184	185	1	1
	GRANTS AND CONTRIBUTIONS	5,492	2,578	7,335	6,078	3,500	136
	<b>TOTAL</b>	<b>12,314</b>	<b>7,179</b>	<b>12,667</b>	<b>11,817</b>	<b>4,638</b>	<b>65</b>

## HEAD 10 MINISTRY OF FINANCE HQ - continued

### REVENUE SUMMARY

REVENUE SOURCE	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26		
					(\$000)	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8405 Civil Fees	16	0	0	0	0	0	0
8858 Arrangement Fees	20	0	0	0	0	0	0
8877 Reimbursements	2,642	0	0	0	0	0	0
8885 BMA of Profits	0	0	6,850	0	0	0	0
8044 Corporate Income Tax	0	0	0	187,500	187,500	187,500	0
<b>TOTAL</b>	<b>2,678</b>	<b>0</b>	<b>6,850</b>	<b>187,500</b>	<b>187,500</b>	<b>187,500</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL	2024/25 ORIGINAL	2024/25 REVISED	2025/26 ESTIMATE	DIFFERENCE 2024/25 vs 2025/26	
							%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20000 POLICY PLANNING & MGMT		6	7	7	8	1	14
20010 FISCAL PLANNING & CONTROL		4	4	4	4	0	0
20020 INTERNATIONAL AFFAIRS & REGULATORY		2	3	3	3	0	0
20030 DOMESTIC AFFAIRS & ECONOMIC POLICY		0	1	0	1	0	0
20100 NAMLC		0	3	2	3	0	0
<b>TOTAL</b>		<b>12</b>	<b>18</b>	<b>16</b>	<b>19</b>	<b>1</b>	<b>6</b>

## HEAD 10 MINISTRY OF FINANCE HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 20000; 20010; 20030</b>				
<b>INTERNAL</b>				
Percentage variation of actual current account expenditure outturns compared to total approved estimates.	2.1%	+/- 2%	0.0%	+/- 2%
Percentage of Consolidated Fund Ministries whose actual expenditure outturns are at or below approved estimates.	85%	100%	69%	100%
Actual revenue vs. Original Estimate	5.1%	+/- 2%	1.3%	+/- 2%
Actual current & capital expenditure vs. Original Estimate	0.6%	+/- 2%	-27.4%	+/- 2%
CHANGE IN GDP	9.0%	4.5%	4.5%	3.5%
GOVERNMENT NET DEBT/GDP	37.3%	39.3%	36.3%	34.6%
GOVERNMENT NET DEBT/REVENUE	271.9%	260.6%	261.0%	228.0%
INTEREST/REVENUE	10.9%	10.4%	10.2%	8.9%
<b>EXTERNAL</b>				
Credit Ratings:				
Standard & Poors	A+	A+	A+	A+
Moodys	A2	A2	A2	A2

# HEAD 11 ACCOUNTANT GENERAL

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To develop and maintain quality financial reporting, employee health insurance, treasury function, internal control and effective use of technology to aid in decision making.*

## DEPARTMENT OBJECTIVES

1. Improved efficiency of financial statement process enabling publication of Consolidated Fund financial statements within six months of the Government financial year end.
2. To provide quality service to our stakeholders.
3. To safeguard the assets of Government by ensuring that adequate internal controls are established and are being followed by all sectors of the Government.
4. To provide financial management oversight, guidance and support to Government Ministries and departments.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>1101</b>	<b>CONSOLIDATED FUND</b>						
	21000 POLICY PLANNING & MGMT.	1,053	1,259	1,150	1,287	28	2
	21001 FINANCIAL REPORTING	355	580	329	713	133	23
	21003 COMPLIANCE & DISBURSEMENTS	413	443	421	470	27	6
	21004 REVENUE RECEIPTING	941	937	916	951	14	1
	21005 TREASURY MANAGEMENT	(251)	465	188	520	55	12
	21007 BANK RECONCILIATIONS	674	741	613	758	17	2
	21008 FINANCIAL SYSTEMS	1,098	1,544	1,029	1,605	61	4
	21100 CONSOLIDATED REPORTING	0	0	62	7	7	0
		<b>4,283</b>	<b>5,969</b>	<b>4,708</b>	<b>6,311</b>	<b>342</b>	<b>6</b>
<b>1102</b>	<b>FUND ADMINISTRATION</b>						
	21010 SUPERANNUATION FUND	29,014	30,606	29,083	31,443	837	3
	21020 CONTRIBUTORY PENSION	7,975	8,825	8,129	8,500	(325)	(4)
	21030 GOVT EMPLOYEE HEALTH INS	38,531	40,122	39,009	59,436	19,314	48
	21040 MINISTERS & MEMBERS PENSION	914	885	849	862	(23)	(3)
		<b>76,434</b>	<b>80,438</b>	<b>77,070</b>	<b>100,241</b>	<b>19,803</b>	<b>25</b>
	<b>TOTAL</b>	<b>80,717</b>	<b>86,407</b>	<b>81,778</b>	<b>106,552</b>	<b>20,145</b>	<b>23</b>

## HEAD 11 ACCOUNTANT GENERAL - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	2,767	3,495	3,294	3,965	470	13
	WAGES	100	0	0	0	0	0
	EMPLOYER OVERHEAD	76,115	80,005	76,561	99,820	19,815	25
	OTHER PERSONNEL COSTS	465	433	400	405	(28)	(6)
	TRAINING	36	64	14	70	6	9
	TRAVEL	0	0	0	21	21	0
	COMMUNICATIONS	57	67	53	58	(9)	(13)
	PROFESSIONAL SERVICES	584	795	653	870	75	9
	RENTALS	264	275	258	275	0	0
	REPAIR AND MAINTENANCE	809	953	893	1,005	52	5
	ENERGY	90	90	90	90	0	0
	MATERIALS & SUPPLIES	36	90	50	82	(8)	(9)
	EQUIPMT.(MINOR CAPITAL)	18	25	17	25	0	0
	OTHER EXPENSES	445	842	732	902	60	7
	RECEIPTS CREDITED TO PROGRAMME	(1,069)	(822)	(1,237)	(1,131)	(309)	38
	DEBT CHARGES	0	95	0	95	0	0
	<b>TOTAL</b>	<b>80,717</b>	<b>86,407</b>	<b>81,778</b>	<b>106,552</b>	<b>20,145</b>	<b>23</b>

### REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8863 Interest on Sinking Fund	11,142	1,999	1,500	500	(1,499)	(75)
	8899 Sundry Receipts	55	0	0	0	0	0
	<b>TOTAL</b>	<b>11,197</b>	<b>1,999</b>	<b>1,500</b>	<b>500</b>	<b>(1,499)</b>	<b>(75)</b>

**HEAD 11 ACCOUNTANT GENERAL - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
	21000 POLICY PLANNING & MGMT.	3	4	4	5	1	25
	21001 FINANCIAL REPORTING	3	4	3	5	1	25
	21003 COMPLIANCE & DISBURSEMENTS	5	5	5	5	0	0
	21004 REVENUE RECEIPTING	4	5	3	5	0	0
	21005 TREASURY MANAGEMENT	3	3	3	3	0	0
	21007 BANK RECONCILIATIONS	5	5	5	5	0	0
	21008 FINANCIAL SYSTEMS	5	6	5	6	0	0
	21030 GOVT EMPLOYEE HEALTH INS	5	6	6	6	0	0
	21100 CONSOLIDATED REPORTING	0	0	0	1	1	0
	<b>TOTAL</b>	<b>33</b>	<b>38</b>	<b>34</b>	<b>41</b>	<b>3</b>	<b>8</b>

## HEAD 11 ACCOUNTANT GENERAL - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT : 21001 FINANCIAL REPORTING</b>				
Financial Instructions updated annually	Not Achieved	Achieved	Achieved	Achieved
Provision of audited annual financial statements of the Consolidated Fund within 240 days of March 31 (November)	Not Achieved	Achieved	Not Achieved	Achieved
# of Public Funds year-end files FS completed within 60 days of respective fiscal year ends	5	6	5	6
Provision of Financial Instructions training as scheduled	Achieved	Achieved	Achieved	Achieved
<b>BUSINESS UNIT : 21003 COMPLIANCE &amp; DISBURSEMENTS</b>				
Payments by electronic transfer as a % of total payments made - target 90%	99%	99%	99%	99%
Average processing time of vendor Address Book submissions	3 Days	3 Days	3 Days	3 Days
Average payment processing time of posted EDI batches	4 Days	4 Days	4 Days	4 Days
Total annual dollar value of payments - local & foreign	\$782,158,500	\$750,000,000	\$860,650,000	\$870,000,000
<b>BUSINESS UNIT : 21004 REVENUE RECEIPTING</b>				
Revenues deposited within 2 working days of receipt	100%	100%	100%	100%
Revenues recorded and posted within 5 working days of receipt	95%	95%	95%	100%
<b>BUSINESS UNIT : 21005 TREASURY MANAGEMENT</b>				
Provision of the monthly cash flow report by the 20th of the subsequent month	100%	100%	100%	100%
Recording of monthly investment transactions within 10 days of receipt of investment information	100%	100%	100%	100%
Recording of daily cash transfer activity within 2 days of instruction to banks	100%	100%	100%	100%
Government payables accounts sufficiently funded daily to meet expenditure requirements/avoidance of bank overdrafts	100%	100%	100%	100%
<b>BUSINESS UNIT : 21007 BANK RECONCILIATIONS</b>				
All bank accounts reconciled within 30 days of financial system close.	94%	100%	94%	100%
<b>BUSINESS UNIT : 21008 FINANCIAL SYSTEMS</b>				
Online Banking and E1 user access review completed every six months	Twice	Twice	Twice	Twice
Review Financial Reporting Data integrities monthly*	12 Reviews	12 Reviews	12 Reviews	12 Reviews
Create (1) Government Financial Dashboard for JDE EnterpriseOne 9.2 for Financial Controllers/HODs for point in time information updates.*	0	1	1	1

**HEAD 11 ACCOUNTANT GENERAL - continued**

**Performance Measures**

<b>MEASURE/INDICATOR</b>	<b>ACTUAL OUTCOME 2023/24</b>	<b>ORIGINAL FORECAST 2024/25</b>	<b>REVISED FORECAST 2024/25</b>	<b>TARGET OUTCOME 2025/26</b>
<b>BUSINESS UNIT : 21030 GOVT EMPLO HEALTH INS</b>				
95% of manual clean claims paid within 30 days	95%	100%	95%	100%
100% of clean claims received via EDI ( Electronic data interchange) paid within 30 days	100%	100%	100%	100%
<b>BUSINESS UNIT : 21100 CONSOLIDATED REPORTING</b>				
Preparation of summary financial statements of the Bermuda Government	Not Achieved	Not Achieved	Not Achieved	Achieved
Reconciliation of amounts due to and due from Quangos and the Consolidated Fund annually	Achieved	Achieved	Achieved	Achieved

## HEAD 12 CUSTOMS

### REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8007 Customs Duty	226,859	233,089	224,142	214,014	(19,075)	(8)
	8009 Customs Duty -G.P.O.	789	775	858	873	98	13
	8053 Yacht Arrival	70	82	4	12	(70)	(85)
	8107 Srvs to Ships (Customs)	414	395	408	467	72	18
	8111 Wharfage	929	951	1,180	1,180	229	24
	8113 Container Fees	1,026	1,073	996	1,134	61	6
	8115 Customs Service Charges	727	852	642	622	(230)	(27)
	8117 Courier Package Fees	967	959	957	1,018	59	6
	8179 Light Dues	237	202	215	255	53	26
	8457 Licence General	159	177	234	234	57	32
	8881 Penalties	27	32	45	44	12	38
	8889 Sundry Receipts	73	89	73	75	(14)	(16)
		<b>232,277</b>	<b>238,676</b>	<b>229,754</b>	<b>219,928</b>	<b>(18,748)</b>	<b>(8)</b>

**Note:** Due to the Government of Bermuda Organizational Restructuring in December 2013 the Minister of National Security is to assume ministerial accountability of the Customs Department budget (HD12 - Customs), and of those customs officers performing border control functions. The revenue collection and reporting functions within the Customs Department remain unchanged, and are to be retained by the Ministry of Finance.

# HEAD 28 SOCIAL INSURANCE

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*We are committed to serving current and future generations by ensuring compliance with the legislation, collecting contributions, and paying benefits timely and accurately, through education, best practices, and the use of technology.*

## DEPARTMENT OBJECTIVES

1. Manage and administer contributions, benefits and compliance in accordance with the Contributory Pensions Act 1970.
2. Manage and administer benefits in accordance with the War Pensions and Gratuities Act (War Service) 1947.
3. To apply best practices for pension administration through continued training and development of staff.
4. To maintain a high level of professionalism, with consistent excellent internal and external customer service.
5. To provide accurate, timely, and relevant information to stakeholders.
6. To educate and provide clarity to stakeholders participating in the Contributory Pension Fund.
7. To review legislation and make recommendations for modernization to the Ministry of Finance.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
2801	CONTRIBUTORY PENSION						
	38010 WAR PENSIONS AND GRATS.	3,011	3,000	3,000	2,894	(106)	(4)
		<b>3,011</b>	<b>3,000</b>	<b>3,000</b>	<b>2,894</b>	<b>(106)</b>	<b>(4)</b>
	<b>TOTAL</b>	<b>3,011</b>	<b>3,000</b>	<b>3,000</b>	<b>2,894</b>	<b>(106)</b>	<b>(4)</b>

## HEAD 28 SOCIAL INSURANCE - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,624	2,236	2,237	2,374	138	6
	WAGES	14	0	0	0	0	0
	OTHER PERSONNEL COSTS	7	10	10	10	0	0
	TRAINING	10	74	74	80	6	8
	TRAVEL	3	11	11	16	5	45
	COMMUNICATIONS	29	45	45	41	(4)	(9)
	ADVERTISING & PROMOTION	0	91	91	53	(38)	(42)
	PROFESSIONAL SERVICES	3,243	4,297	4,297	4,196	(101)	(2)
	REPAIR AND MAINTENANCE	86	130	130	132	2	2
	INSURANCE	0	1	1	1	0	0
	MATERIALS & SUPPLIES	54	105	105	98	(7)	(7)
	EQUIPT. (MINOR CAPITAL)	46	198	198	140	(58)	(29)
	OTHER EXPENSES	3	6	5	7	1	17
	RECEIPTS CREDITED TO PROGRAMME	(2,108)	(4,204)	(4,204)	(4,254)	(50)	1
	<b>TOTAL</b>	<b>3,011</b>	<b>3,000</b>	<b>3,000</b>	<b>2,894</b>	<b>(106)</b>	<b>(4)</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	23	0	0	0	0	0
	<b>TOTAL</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL	2024/25 ORIGINAL	2024/25 REVISED	2025/26 ESTIMATE	2024/25 vs 2025/26	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	38000 SENIOR MANAGEMENT & ADMIN	4	5	5	5	0	0
	38010 WAR PENSIONS AND GRATS.	2	2	2	2	0	0
	38025 BENEFITS	2	6	4	6	0	0
	38040 COMPLIANCE	4	6	5	6	0	0
	38045 CONTRIBUTIONS	7	7	6	7	0	0
	<b>TOTAL</b>	<b>19</b>	<b>26</b>	<b>22</b>	<b>26</b>	<b>0</b>	<b>0</b>

**HEAD 28 SOCIAL INSURANCE - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 38000 Senior Management &amp; Administration</b>				
Summarize financial transactions and input into QuickBooks within 20 days after the end of each month	65 days	15 Days	25 Days	18 Days
Prepare bank reconciliations for 8 CPF accounts within 30 days after the end of each month	45 days	10 Days	20 Days	15 Days
<b>BUSINESS UNIT: 38010 War Pensions &amp; Gratuities</b>				
Ensure timely and accurate payment of pension awards within 25 days after the end of the month	22 days	22 Days	22 Days	22 Days
Ensure timely and accurate payment of medical claims within 30 days of receiving required documentation	20 days	20 Days	20 Days	20 Days
Process new war pension applications within 3 days of receipt*	14 days	14 Days	Discontinued	Discontinued
<b>BUSINESS UNIT: 38025 Benefits</b>				
Process monthly benefits by the 7th day of each month	7th	7th	7th	7th
Process benefit applications within 30 days of receipt	30 Days	30 Days	30 Days	30 Days
<b>BUSINESS UNIT: 38040 Compliance</b>				
Review delinquencies 90 days and over within 10 working days following the month-end	15 Days	15 Days	15 Days	15 Days
Conduct a total of 2,600 combined routine inspections per year (10 per week per inspector)	1346	1800	1400	1800
Collect \$4,600,000 annual reduction in outstanding debt > 90 days	\$3,858,393	\$3,100,000	\$2,200,000	\$3,100,000
<b>BUSINESS UNIT: 38045 Contributions</b>				
Prepare and dispatch monthly contribution bills within 5 working days of the end of the month	5 Days	5 Days	5 Days	5 Days
Process social insurance applications within 3-4 of receipt	3 Days	3 Days	3 Days	3 Days
Process employer registrations within 5 business days of receipt of paperwork	5 Days	5 Days	5 Days	5 Days

# HEAD 38 OFFICE OF THE TAX COMMISSIONER

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To leverage modern technology to ensure taxpayers' compliance through quality service and effective enforcement.*

## DEPARTMENT OBJECTIVES

1. To reduce receivables by \$15M.
2. To modernize the OTC operations and procedures to effectively collect government revenue.
3. To increase taxpayer education by providing more methods and opportunities for learning.
4. To further impact taxpayers' use of electronic filing and payment methods.

## GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>3801</b>	<b>TAX COLLECTION ADMINISTRATION</b>						
	48000 ADMINISTRATION	987	1,267	1,267	1,274	7	1
	48050 STAMP DUTIES	413	343	343	356	13	4
	48070 COMPLIANCE	751	869	869	912	43	5
	48080 OPERATIONS	1,540	1,572	1,572	1,761	189	12
	<b>TOTAL</b>	<b>3,691</b>	<b>4,051</b>	<b>4,051</b>	<b>4,303</b>	<b>252</b>	<b>6</b>

# HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,298	2,920	2,920	3,167	247	8
	WAGES	298	0	0	0	0	0
	OTHER PERSONNEL COSTS	7	8	8	8	0	0
	TRAINING	28	31	31	31	0	0
	TRAVEL	2	15	15	15	0	0
	COMMUNICATIONS	17	19	19	19	0	0
	ADVERTISING & PROMOTION	33	40	40	40	0	0
	PROFESSIONAL SERVICES	463	483	483	483	0	0
	RENTALS	362	366	366	366	0	0
	REPAIR AND MAINTENANCE	38	37	37	37	0	0
	MATERIALS & SUPPLIES	88	76	76	81	5	7
	OTHER EXPENSES	57	56	56	56	0	0
	<b>TOTAL</b>	<b>3,691</b>	<b>4,051</b>	<b>4,051</b>	<b>4,303</b>	<b>252</b>	<b>6</b>

**HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued**

**REVENUE SUMMARY**

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25 vs 2025/26
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8017 Payroll Tax	537,004	580,459	606,500	621,663	41,204	7
	8018 Bank Services Tax	6,992	8,313	8,414	8,624	311	4
	8019 Corporate Services Tax	5,315	5,250	5,800	5,800	550	10
	8020 Insurance Services Tax	6,340	5,942	6,042	6,193	251	4
	8022 Money Services Business Tax	253	356	424	435	79	22
	8027 Land Tax	88,729	91,250	89,500	87,000	(4,250)	(5)
	8029 Foreign Currency Purchase Tax	31,352	31,108	32,168	32,972	1,864	6
	8033 Hotel Occupancy Tax	7,146	5,500	7,100	7,100	1,600	29
	8034 Transportation Infrastructure Tax	10,648	12,000	11,600	10,900	(1,100)	(9)
	8049 Cruise Ship Departure	22,780	26,400	25,000	23,200	(3,200)	(12)
	8060 Primary Fam. Home Application	7	7	7	7	0	0
	8061 Land Conveyance on Sale	16,454	19,218	16,219	16,831	(2,387)	(12)
	8062 Primary Fam. Home Cert. Re-issue	2	2	2	2	0	0
	8063 Other Conveyance on Sale	178	159	159	159	0	0
	8065 Rentals/Leases	1,204	1,325	1,325	1,325	0	0
	8067 Mortgages	976	873	873	873	0	0
	8069 Ajudications	55	51	51	51	0	0
	8071 Other Heads	1,582	1,767	1,766	1,766	(1)	(0)
	8073 Revenue Stamps	1,618	1,477	1,477	1,477	0	0
	8075 Voluntary Land Conveyance	828	1,061	1,061	1,061	0	0
	8077 Voluntary Other Conveyance	51	57	57	57	0	0
	8079 Penalties	5	3	3	3	0	0
	8081 Timeshare Services	2	31	31	31	0	0
	8083 Timeshare Occupancy	31	0	0	0	0	0
	<b>TOTAL</b>	<b>739,552</b>	<b>792,609</b>	<b>815,579</b>	<b>827,530</b>	<b>34,921</b>	<b>4</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25 vs 2025/26
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	48000 ADMINISTRATION	2	3	3	4	1	33
	48050 STAMP DUTIES	4	4	4	5	1	25
	48070 COMPLIANCE	7	8	8	8	0	0
	48080 OPERATIONS	18	18	15	18	0	0
	<b>TOTAL</b>	<b>31</b>	<b>33</b>	<b>30</b>	<b>35</b>	<b>2</b>	<b>6</b>

**HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 48000 Administration</b>				
Review and modernize the Organization Chart by March 31, 2026 <b>(AMENDED)</b>	N/A	100%	100%	100%
Respond to taxpayer correspondence within 5 days of receipt <b>(NEW)</b>	N/A	N/A	N/A	80%
Provide adhoc revenue, accounts receivable and other reports to MoF within 48 hours of request. <b>(NEW)</b>	60%	70%	75%	75%
Submit performance appraisals and forward job plans to the DE&OD by required deadlines	N/A	90%	90%	100%
Process Schemes for approval within 45 days of application	80%	65%	90%	90%
Process payments in E1 a minimum of 5 days before due date and payments received when due within 5 days of receipt. <b>(NEW)</b>	N/A	N/A	N/A	90%
All professional staff to obtain required CPE hours <b>(NEW)</b>	N/A	N/A	N/A	100%
<b>BUSINESS UNIT: 48050 Stamp Duties</b>				
<b>Stamp Duty Adjudication</b>				
Complete processing of applications for late stamping instruments (excluding Bank security documents) that are less than six months out of time within 60 days of receipt	85%	90%	90%	100%
Complete processing of applications for late stamping Bank security documents that are less than six months out of time within 30 days of receipt	85%	85%	85%	100%
<b>BUSINESS UNIT: 48070 Compliance</b>				
To increase the number of manual audits conducted by the Compliance Seciton <b>(from 15-20) (NEW)</b>	N/A	20	20	20
To conduct at least 4 targeted or general tax education sessions <b>(NEW)</b>	N/A	4	4	4
To increase the number of persons forwarded to DPP for non-compliance to tax legislation by developing the methodology/process to enact the summary offences in legislation <b>(DISCONTINUED)</b>	2	1	1	N/A
To decrease the number of files which are arbitrarily assessed. <b>(NEW)</b>	N/A	5%	5%	5%
Vet Relief Applications within 30 days of receipt <b>(NEW)</b>	N/A	100%	100%	100%

**HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 48080 Operations</b>				
<b>Effective Processing of Tax returns</b>				
Returns processed within Target of four weeks from filing deadline	100%	100%	100%	100%
<b>Taxpayer Acceptance of Electronic Filing and Payment</b>				
Percentage of Total Payroll Tax Returns e-Filed	75%	75%	75%	80%
Percentage of Total Land Tax Payments e-Paid	65%	65%	65%	65%
<b>Effectiveness of Collection Process</b>				
100% of debt payment plans electronically monitored monthly	N/A	100%	0	50%
Reduction of Accounts Receivables for the fiscal year 2024/2025 <b>(NEW)</b>	N/A	10M	10M	15M
Number of debt payment plans (decrease)/increase	N/A	40	40	40
To increase the number of accounts forwarded to DPP for non-compliance to tax legislation by developing the methodology/process to enact the summary offences in legislation <b>(NEW)</b>	N/A	N/A	10	100

## MISSION STATEMENT

*To leverage technology, enhance the user experience and facilitate regulation, accurate data collection and analysis.*

## DEPARTMENT OBJECTIVES

1. To maintain the Register of Companies and ensure provision of current and accurate Registry information in a timely manner.
2. To ensure compliance with the Companies Act 1981 and related legislation in a consistent, fair and judicious manner.
3. To collect all fee revenue pursuant to the Companies Act 1981 and related legislation, in accordance with Financial Instructions in a timely, accurate and efficient manner.
4. To process various company applications from the private sector in a timely, efficient and professional manner.
5. To provide technical advice to the Ministry of Finance and other Government departments in a timely manner.
6. To provide guidance and direction to the public on matters related to the Companies Act 1981 and related legislation in an accurate, timely and professional manner.
7. To diligently administer Court appointed company liquidations and personal bankruptcies in a prudent and professional manner ensuring compliance with applicable legislation, primarily the Companies Act 1981 and Companies (Winding-Up) Rules 1982.
8. To promote and ensure compliance with the Companies Act, partnership Acts, Limited Liability Company Act and Economic Substance Act through active compliance monitoring and enforcement, supported by the RoC Compliance Measures Act, in accordance with FATF, OECD, and EU standards and recommendations.
9. To promote and ensure compliance with the Real Estate Brokers' Licensing Act through active compliance monitoring and enforcement in accordance with FATF recommendations.
10. To promote and ensure compliance of dealers in high value goods with the Registrar of Companies (Supervision and Regulation) Act 2020 through active compliance monitoring and enforcement in accordance with FATF recommendations and Bermuda's legislative framework.
11. To monitor and support implementation of the OECD BEPS Minimum Standards, in particular,
  - (i) Action 6: Prevention of tax treaty abuse;
  - (ii) Action 13: Country-by-Country Reporting, and
  - (iii) Action 14: Mutual Agreement Procedure.
12. To facilitate international cooperation on tax matters and tax transparency through exchanges of information in accordance with international standards and agreements.

# HEAD 39 REGISTRAR OF COMPANIES - continued

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE 2024/25 vs 2025/26	
(1)	DESCRIPTION (2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
<b>3901 REGISTRAR OF COMPANIES</b>							
	49000 POLICY, PLANNING & ADMIN.	505	6,103	5,135	5,244	(859)	(14)
	49010 FINANCE & REVENUE	3,853	665	635	692	27	4
	49020 ENTITY REGISTRATION	0	1,332	1,216	1,904	572	43
	49040 INSOLVENCY & LIQUIDATIONS	386	468	341	697	229	49
	49050 REAL ESTATE & LICENSES	0	572	564	599	27	5
	49070 TREATY MANAGEMENT	0	1,573	1,667	1,503	(70)	(4)
	49080 COMPLIANCE	578	1,330	915	1,878	548	41
	<b>TOTAL</b>	<b>5,322</b>	<b>12,043</b>	<b>10,473</b>	<b>12,517</b>	<b>474</b>	<b>4</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE 2024/25 vs 2025/26	
(1)	OBJECT CODE DESCRIPTION (2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	SALARIES	2,081	5,010	4,072	6,401	1,391	28
	WAGES	152	0	0	0	0	0
	TRAINING	9	59	25	64	5	8
	TRAVEL	81	175	160	393	218	125
	COMMUNICATIONS	21	28	19	33	5	18
	ADVERTISING & PROMOTION	17	15	15	30	15	100
	PROFESSIONAL SERVICES	2,557	5,547	4,946	4,110	(1,437)	(26)
	RENTALS	3	250	3	430	180	72
	REPAIR AND MAINTENANCE	187	599	886	671	72	12
	MATERIALS & SUPPLIES	42	47	48	59	12	26
	EQUIPT. (MINOR CAPITAL)	18	74	70	5	(69)	(93)
	OTHER EXPENSES	154	239	229	321	82	34
	<b>TOTAL</b>	<b>5,322</b>	<b>12,043</b>	<b>10,473</b>	<b>12,517</b>	<b>474</b>	<b>4</b>

## HEAD 39 REGISTRAR OF COMPANIES - continued

### REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8035 Exempted Companies Tax	52,746	56,000	54,000	54,000	(2,000)	(4)
	8037 Overseas Partnerships	60	100	100	75	(25)	(25)
	8039 Local Companies Tax	2,886	3,317	3,317	3,317	0	0
	8041 Non Resident Company Tax	1,316	2,000	1,500	1,500	(500)	(25)
	8043 Non Resident Inc. Company Tax	81	20	20	20	0	0
	8133 Searches	147	150	150	150	0	0
	8227 Regulatory Fees-Other	6,644	6,310	6,860	7,285	975	15
	8265 Exempted Partnership Fees	3,627	3,000	3,300	3,300	300	10
	8266 Exempted LLC - Annual Fees	296	100	300	200	100	100
	8267 Segregated Accounts Fees	299	350	300	300	(50)	(14)
	8268 Local LLC - Annual Fees	11	20	20	20	0	0
	8269 Document Filing Fees	3,439	3,800	3,800	3,500	(300)	(8)
	8457 Licence General	343	410	410	340	(70)	(17)
	8617 Publications	4	6	6	4	(2)	(33)
	8881 Penalties	1,402	850	850	1,100	250	29
	8889 Sundry Receipts	4	75	125	75	0	0
	<b>TOTAL</b>	<b>73,305</b>	<b>76,508</b>	<b>75,058</b>	<b>75,186</b>	<b>(1,322)</b>	<b>(2)</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	49000 POLICY & PLANNING & ADMIN.	1	2	1	2	0	0
	49010 FINANCE & REVENUE	5	7	6	7	0	0
	49020 ENTITY REGISTRATION	7	15	13	20	5	33
	49040 INSOLVENCY & LIQUIDATIONS	2	5	2	5	0	0
	49050 REAL ESTATE & LICENSES	4	6	3	6	0	0
	49070 TREATY MANAGEMENT	2	4	3	3	(1)	(25)
	49080 COMPLIANCE	6	11	7	16	5	45
	<b>TOTAL</b>	<b>27</b>	<b>50</b>	<b>35</b>	<b>59</b>	<b>9</b>	<b>18</b>

**HEAD 39 REGISTRAR OF COMPANIES - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 49000 Policy, Planning &amp; Admin.</b>				
Average processing time for vendor vouchers	5	5	5	5
Average turnaround time for online web queries and searches	1	1	1	1
<b>BUSINESS UNIT: 49010 Finance &amp; Revenue</b>				
Average processing time for applications received	5	5	2	2
Average turnaround time (from receipt to delivery) for over-the-counter company searches	2	2	2	2
<b>BUSINESS UNIT: 49040 Insolvency &amp; Liquidations</b>				
Average processing time for dissolution certificates*	5	5	5	5
Average processing time for real estate licences	2	2	2	2
<b>BUSINESS UNIT: 49080 Compliance</b>				
Annual number of on-site and desk-based (off-site) inspections of registered entities	240	240	200	240
Annual number of on-site and desk-based (off-site) AML inspections of Real Estate agents/brokers	15	15	10	15

*\*with complete documentation and applicable vetting support*

# HEAD 49 LAND VALUATION

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Leveraging digital technology, we proactively maintain an accurate and fair Valuation List for Bermuda for land tax purposes.*

## DEPARTMENT OBJECTIVES

1. Maintain an accurate and current Valuation List for Bermuda under the authority of the Land Valuation and Tax Act 1967.
2. Carry out quinquennial revaluations for land tax purposes as required by the Act.
3. Provide prompt and accurate valuation advice to a variety of Government Departments, as requested, including the Office of the Tax Commissioner, Supreme Court of Bermuda and the Economic Development Department.
4. Provide valuation and policy advice to any other Government Departments, as requested.

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
4901	LAND VALUATION						
	59080 VALUATION	839	923	923	977	54	6
	<b>TOTAL</b>	<b>839</b>	<b>923</b>	<b>923</b>	<b>977</b>	<b>54</b>	<b>6</b>

# HEAD 49 LAND VALUATION - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	788	863	863	906	43	5
	WAGES	22	0	0	0	0	0
	TRAINING	1	1	1	1	0	0
	TRAVEL	1	3	3	3	0	0
	COMMUNICATIONS	0	1	1	1	0	0
	ADVERTISING & PROMOTION	0	7	4	1	(6)	(86)
	PROFESSIONAL SERVICES	3	5	5	5	0	0
	REPAIR AND MAINTENANCE	17	36	18	41	5	14
	MATERIALS & SUPPLIES	6	7	28	19	12	171
	EQUIPMT. (MAJOR/MINOR CAPIT.)	1	0	0	0	0	0
	<b>TOTAL</b>	<b>839</b>	<b>923</b>	<b>923</b>	<b>977</b>	<b>54</b>	<b>6</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8135 Appeals Trib Hearing Fee	0	6	0	6	0	0
	<b>TOTAL</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	% (8)
		(3)	(4)	(5)	(6)		
	59080 VALUATION	8	8	8	8	0	0
	<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0</b>

**HEAD 49 LAND VALUATION - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 59080 Valuation</b>				
Amend the Valuation List for all changes within 20 working days of receiving notification of a change to a property.	36% (131/367 cases)	65%	50%	50%
Provide valuation advice to the Supreme Court within 10 working days of receiving instructions.	100% (42/42 cases)	85%	85%	85%
Provide valuation advice to the Tax Commissioner within 20 working days of receiving instructions.	97% (158/163 cases)	70%	70%	70%
Provide valuation advice to the Economic Development Department within 5 working days of receiving instructions.	100% (54/54 cases)	85%	85%	85%
Provide valuation advice to other Government departments within 10 working days of receiving instructions.	100% (3/3 cases)	70%	70%	70%

# HEAD 58 DEBT & LOAN GUARANTEES

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

To provide for debt interest on long term borrowing facilities and any charges related to guarantees.

## DEPARTMENT OBJECTIVES

1. Ensure that all debt is renewed in a timely manner and at the best available rates.
2. Ensure all guarantees are managed in accordance with new guarantee policy.
3. Be proactive in relation to guarantee management to mitigate the risk to government of a guarantee being called.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
<b>5801</b>	<b>INTEREST ON DEBT</b>						
68000	INTEREST ON DEBT	126,854	127,527	127,427	127,527	0	0
68010	MORGAN'S POINT/CAROLINE BAY	2,234	0	0	0	0	0
68020	GUARANTEE MGMT. - OTHER	2,382	250	1,282	0	(250)	(100)
	<b>TOTAL</b>	<b>131,470</b>	<b>127,777</b>	<b>128,709</b>	<b>127,527</b>	<b>(250)</b>	<b>(0)</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	PROFESSIONAL SERVICES	4,506	250	1,282	0	(250)	(100)
	DEBT CHARGES	126,964	127,527	127,427	127,527	0	0
	<b>TOTAL</b>	<b>131,470</b>	<b>127,777</b>	<b>128,709</b>	<b>127,527</b>	<b>(250)</b>	<b>(0)</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
(1)	(2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8112 FSP Guarantee Fees	0	0	750	750	750	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0</b>

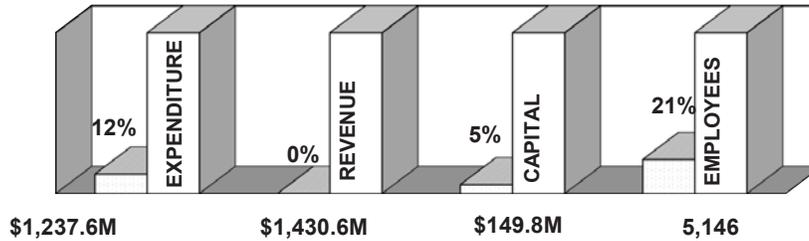
# MINISTRY OF EDUCATION



TO PROVIDE AN EXEMPLARY EDUCATION SYSTEM IN THE GOVERNMENT SCHOOL SYSTEM.

The Hon. Crystal Caesar, JP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
16	MIN. OF EDUCATION HQ	5,051	7,177	6,876	7,515	338	5
17	DEPT. OF EDUCATION	114,385	117,511	117,502	126,102	8,591	7
41	BERMUDA COLLEGE	14,654	14,654	14,654	15,574	920	6
		<b>134,090</b>	<b>139,342</b>	<b>139,032</b>	<b>149,191</b>	<b>9,849</b>	<b>7</b>
<b>REVENUE (\$000)</b>							
17	DEPT. OF EDUCATION	101	248	92	248	0	0
		<b>101</b>	<b>248</b>	<b>92</b>	<b>248</b>	<b>0</b>	<b>0</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	1,272	1,473	1,343	2,424		
	DEVELOPMENT	4,117	6,410	4,411	5,764		
		<b>5,389</b>	<b>7,883</b>	<b>5,754</b>	<b>8,188</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>1,093</b>	<b>1,053</b>	<b>1,079</b>	<b>1,088</b>	<b>35</b>	<b>3</b>



Ministry Estimates compared with total Government Estimates

# HEAD 16 MINISTRY OF EDUCATION HQ

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To provide strategic leadership and policy direction for education and life-long learning.*

## DEPARTMENT OBJECTIVES

1. Implement the strategic policy for the public school education system.
2. Administer external grants and provide annual scholarships and awards to improve educational outcomes for children and young adults.
3. Improve stakeholder confidence through consultation and engagement.
4. Educate the community through educational, social and recreational resources that prepare, inform and engage life-long learning and access to initiatives that meet the needs of Bermuda residents.

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2024/25 vs 2025/26	
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
<b>1601 GENERAL</b>							
26000	GENERAL ADMINISTRATION	750	869	804	1,100	231	27
26080	GRANTS TO EXTERNAL BODIES	426	630	1,778	725	95	15
26090	SCHOLARSHIPS & AWARDS	1,317	1,543	1,372	1,765	222	14
26140	EDUCATIONAL REFORM UNIT	2,558	4,135	2,922	3,925	(210)	(5)
<b>TOTAL</b>		<b>5,051</b>	<b>7,177</b>	<b>6,876</b>	<b>7,515</b>	<b>338</b>	<b>5</b>

## HEAD 16 MINISTRY OF EDUCATION HQ - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
	SALARIES	643	644	672	677	33	5
	WAGES	5	0	0	0	0	0
	TRAINING	1	3	0	54	51	1,700
	TRANSPORT	36	44	31	45	1	2
	TRAVEL	43	94	82	97	3	3
	COMMUNICATIONS	6	10	8	10	0	0
	ADVERTISING & PROMOTION	44	39	38	39	0	0
	PROFESSIONAL SERVICES	2,359	3,685	2,581	3,378	(307)	(8)
	RENTALS	62	298	179	485	187	63
	REPAIR AND MAINTENANCE	14	17	13	17	0	0
	MATERIALS & SUPPLIES	46	108	37	160	52	48
	EQUIPT. (MINOR CAPITAL)	24	0	7	0	0	0
	OTHER EXPENSES	54	97	98	100	3	3
	GRANTS AND CONTRIBUTIONS	1,714	2,138	3,130	2,453	315	15
	<b>TOTAL</b>	<b>5,051</b>	<b>7,177</b>	<b>6,876</b>	<b>7,515</b>	<b>338</b>	<b>5</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	26000 GENERAL ADMINISTRATION	6	6	5	6	0	0
	<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>0</b>	<b>0</b>

## HEAD 16 MINISTRY OF EDUCATION HQ

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 26000 General Administration</b>				
Consultation with key stakeholders during the development of policy initiatives geared to enhance the public education system	0	ON-GOING	ON-GOING	ON-GOING
Key Stakeholders consulted on policy decisions supporting the transformation of the public education system	0	ON-GOING	ON-GOING	ON-GOING
Framework for an appropriate redesign of the public school system from a 3-tier to a 2-tier structure 2021/22. Parish Primary Schools commencing 2023.	0	Sep-25 introduce two additional Parish Primary Schools	ON-GOING	2 additional Parish Primary Schools
Development of signature learning programmes and introduction of signature schools	0	Sep-25 introduce one additional Signature Programme	ON-GOING	1 additional Senior Signature school
<b>BUSINESS UNIT: 26080 Grants to External Bodies</b>				
100% of Grant applications to recipients processed by July 31	0	ACHIEVED	ACHIEVED	100%
100% of Grant financials and stated outcomes reviewed by March 31	0	ACHIEVED	ACHIEVED	100%
<b>BUSINESS UNIT: 26090 Scholarships &amp; Awards</b>				
Scholarship and Awards Committee makes recommendations of recipients to the Minister by July 31	0	ACHIEVED	ACHIEVED	July 2025
100% of Scholarship and awards disbursed by October for all regions.	0	ACHIEVED	ACHIEVED	100%

**MISSION STATEMENT**

*To provide all students with equitable access to holistic, high-quality instruction that is culturally relevant and empowers students to reach their full potential.*

*Vision: All students are educated to lead personally and professionally, contribute locally, and compete globally.*

**DEPARTMENT OBJECTIVES**

1. Increase Academic Rigor and Student Engagement
2. Ensure College, Career and Workforce Readiness
3. Enhance the Quality of Teacher Practice and System Leadership
4. Improve Infrastructure and Instructional Resources
5. Ensure System Success

# HEAD 17 DEPARTMENT OF EDUCATION

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26 (\$000) % (7) (8)	
(1)	(2)						
<b>1701</b>	<b>CENTRAL ADMINISTRATION</b>						
27000	GENERAL ADMINISTRATION	168	457	838	552	95	21
27001	OFFICE OF THE COMMISSIONER	0	685	850	821	136	20
27030	HUMAN RESOURCES	403	701	459	655	(46)	(7)
27031	STAFF DEVELOPMENT	571	629	569	782	153	24
27090	EDUCATIONAL STANDARDS & ACCOUNT.	314	676	312	1,011	335	50
27095	SCHOOL ATTENDANCE	444	0	399	0	0	0
27160	SUBSTITUTES	6,894	3,380	8,935	4,466	1,086	32
		<b>8,794</b>	<b>6,528</b>	<b>12,362</b>	<b>8,287</b>	<b>1,759</b>	<b>27</b>
<b>1702</b>	<b>STUDENT SERVICES</b>						
27061	BEHAVIOUR MANAGEMENT	1,472	1,558	1,529	1,834	276	18
27062	SUCCESS ACADEMY	3	8	61	28	20	250
27063	SCHOOL PSYCHOLOGY	799	846	868	1,295	449	53
27064	ADAPTED PHYSICAL EDUCATION	293	313	308	332	19	6
27065	HEARING	303	305	302	207	(98)	(32)
27066	VISION	109	111	108	49	(62)	(56)
27067	LION QUEST LIFE SKILLS	0	0	23	0	0	0
27069	GIFTED AND TALENTED	147	120	125	125	5	4
27071	OFFICE SUPPORT	655	678	591	611	(67)	(10)
27072	COUNSELLING	3,322	3,109	3,250	3,201	92	3
27073	SUMMER PROGRAMME	627	18	661	18	0	0
27074	LEARNING SUPPORT	4,477	4,380	4,290	4,465	85	2
27076	EARLY CHILDHOOD EDUCATION	153	142	128	137	(5)	(4)
27079	PARAPROFESSIONALS	6,792	6,384	6,752	7,332	948	15
27083	AUTISM	713	696	858	926	230	33
27084	ALTERNATIVE EDUCATION PROGRAM	1,123	1,115	1,010	1,153	38	3
		<b>20,988</b>	<b>19,783</b>	<b>20,864</b>	<b>21,713</b>	<b>1,930</b>	<b>10</b>
<b>1703</b>	<b>FINANCE AND CORPORATE</b>						
27002	FINANCE & CORPORATE SERVICES	648	732	615	798	66	9
27003	OFFICE ACCOMMODATION	468	489	451	1,035	546	112
27040	EDUCATIONAL STORES	505	483	496	566	83	17
27041	SCHOOL TRANSPORT	467	458	438	508	50	11
27042	BUILDINGS, GROUNDS & EQUIP.	1,284	1,112	1,224	1,396	284	26
27050	IT SUPPORT	1,948	2,429	2,465	2,698	269	11
		<b>5,320</b>	<b>5,703</b>	<b>5,689</b>	<b>7,001</b>	<b>1,298</b>	<b>23</b>

## HEAD 17 DEPARTMENT OF EDUCATION - continued

### GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>1704</b>	<b>PRESCHOOLS</b>						
27190	SOUTHAMPTON PRESCHOOL	596	589	592	593	4	1
27200	ST.GEORGE'S PRESCHOOL	400	379	380	393	14	4
27210	LYCEUM PRESCHOOL	367	372	366	395	23	6
27220	ST.PAUL'S PRESCHOOL	308	479	248	310	(169)	(35)
27230	WARWICK PRESCHOOL	635	696	782	847	151	22
27240	PROSPECT PRESCHOOL	375	446	380	500	54	12
27250	VICTOR SCOTT PRESCHOOL	597	638	622	593	(45)	(7)
27260	LAGOON PARK PRESCHOOL	580	584	563	601	17	3
27270	ST.DAVID'S PRESCHOOL	262	363	231	335	(28)	(8)
27280	DEVONSHIRE PRESCHOOL	660	473	622	434	(39)	(8)
		<b>4,780</b>	<b>5,019</b>	<b>4,786</b>	<b>5,001</b>	<b>(18)</b>	<b>(0)</b>
<b>1705</b>	<b>PRIMARY SCHOOLS</b>						
27320	ST. GEORGE'S PREPARATORY	1,514	1,700	1,493	1,676	(24)	(1)
27330	EAST END PRIMARY	1,276	1,039	1,352	1,221	182	18
27340	ST. DAVID'S SCHOOL	1,160	1,149	1,094	1,219	70	6
27350	FRANCIS PATTON SCHOOL	1,835	3,238	2,015	2,907	(331)	(10)
27360	HARRINGTON SOUND SCHOOL	2,329	2,438	1,964	2,704	266	11
27370	ELLIOT SCHOOL	1,593	2,124	1,692	2,321	197	9
27380	PROSPECT SCHOOL	1,277	1,399	1,317	1,228	(171)	(12)
27390	VICTOR SCOTT SCHOOL	1,888	1,788	1,791	1,915	127	7
27400	NORTHLANDS PRIMARY	2,000	2,077	1,979	2,012	(65)	(3)
27410	WEST PEMBROKE SCHOOL	2,109	2,485	2,129	2,366	(119)	(5)
27420	GILBERT SCHOOL	1,055	1,035	1,025	1,034	(1)	(0)
27430	PAGET SCHOOL	1,814	1,973	1,796	2,222	249	13
27440	PURVIS SCHOOL	2,169	3,472	2,039	3,032	(440)	(13)
27450	HERON BAY SCHOOL	817	712	612	143	(569)	(80)
27460	PORT ROYAL SCHOOL	1,332	1,339	1,344	1,418	79	6
27470	DALTON E. TUCKER	1,640	1,728	1,526	1,665	(63)	(4)
27480	WEST END	1,459	1,321	1,501	1,461	140	11
27490	SOMERSET SCHOOL	1,362	1,655	1,402	1,607	(48)	(3)
		<b>28,629</b>	<b>32,672</b>	<b>28,071</b>	<b>32,151</b>	<b>(521)</b>	<b>(2)</b>
<b>1706</b>	<b>SPECIAL SCHOOLS</b>						
27120	DAME MARJORIE BEAN ACADEMY	556	578	659	1,166	588	102
		<b>556</b>	<b>578</b>	<b>659</b>	<b>1,166</b>	<b>588</b>	<b>102</b>

# HEAD 17 DEPARTMENT OF EDUCATION - continued

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>1707 MIDDLE SCHOOLS</b>							
27530	CLEARWATER	2,065	1,435	1,473	497	(938)	(65)
27540	WHITNEY INSTITUTE	3,817	4,071	3,975	4,317	246	6
27560	DELLWOOD MIDDLE SCHOOL	3,068	4,503	2,758	3,747	(756)	(17)
27590	T. N. TATEM	1,723	0	1,361	0	0	0
27600	SANDYS SECONDARY	3,972	4,669	4,327	5,007	338	7
		<b>14,645</b>	<b>14,678</b>	<b>13,894</b>	<b>13,568</b>	<b>(1,110)</b>	<b>(8)</b>
<b>1708 SENIOR SECONDARY SCHOOLS</b>							
27570	BERKELEY INSTITUTE	13,477	14,116	14,118	15,688	1,572	11
27640	CEDARBRIDGE ACADEMY	13,665	14,771	13,779	15,682	911	6
		<b>27,142</b>	<b>28,887</b>	<b>27,897</b>	<b>31,370</b>	<b>2,483</b>	<b>9</b>
<b>1709 CURRICULUM, ASSESSMENT</b>							
27020	ASSESSMENT & EVALUATION	353	343	226	513	170	50
27520	DESIGN, DEVELOPMENT & IMPLEMEN.	1,257	1,116	1,188	2,135	1,019	91
27524	COLLEGE & CAREER PATHWAY	477	443	351	453	10	2
		<b>2,087</b>	<b>1,902</b>	<b>1,765</b>	<b>3,101</b>	<b>1,199</b>	<b>63</b>
<b>1712 EARLY CHILDHOOD EDUCATION</b>							
27175	CHILD DEVELOPMENT	1,299	1,572	1,364	2,617	1,045	66
27700	AFTER PRESCHOOL CARE	145	195	151	127	(68)	(35)
		<b>1,444</b>	<b>1,767</b>	<b>1,515</b>	<b>2,744</b>	<b>977</b>	<b>55</b>
<b>TOTAL</b>		<b>114,385</b>	<b>117,511</b>	<b>117,502</b>	<b>126,102</b>	<b>8,591</b>	<b>7</b>

## HEAD 17 DEPARTMENT OF EDUCATION - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
		2023/24	2024/25	2024/25	2025/26	2024/25	
	OBJECT CODE DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	66,461	75,299	67,190	73,012	(2,287)	(3)
	WAGES	11,140	3,991	12,700	8,297	4,306	108
	OTHER PERSONNEL COSTS	339	414	320	525	111	27
	TRAINING	80	227	93	268	41	18
	TRANSPORT	122	39	64	49	10	26
	TRAVEL	65	18	43	65	47	261
	COMMUNICATIONS	544	604	520	706	102	17
	ADVERTISING & PROMOTION	23	2	8	4	2	100
	PROFESSIONAL SERVICES	1,263	1,401	1,374	2,988	1,587	113
	RENTALS	662	695	642	1,129	434	62
	REPAIR AND MAINTENANCE	1,751	1,837	2,177	2,071	234	13
	INSURANCE	29	41	30	44	3	7
	ENERGY	862	920	764	1,245	325	35
	CLOTHING, UNIFORMS & LAUNDRY	4	8	4	53	45	563
	MATERIALS & SUPPLIES	1,653	1,656	1,697	2,029	373	23
	EQUIPT. (MINOR CAPITAL)	44	11	8	11	0	0
	OTHER EXPENSES	410	26	46	30	4	15
	GRANTS AND CONTRIBUTIONS	28,933	30,322	29,822	33,576	3,254	11
	<b>TOTAL</b>	<b>114,385</b>	<b>117,511</b>	<b>117,502</b>	<b>126,102</b>	<b>8,591</b>	<b>7</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
		2023/24	2024/25	2024/25	2025/26	2024/25	
	REVENUE SOURCE	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8421 Special Education Programme	16	0	16	0	0	0
	8665 After School Vouchers	8	0	4	0	0	0
	8667 Pre School Vouchers	67	108	57	108	0	0
	8675 Other retail sales	4	85	4	85	0	0
	8801 Facilities	6	55	4	55	0	0
	8877 Reimbursements	0	0	7	0	0	0
	<b>TOTAL</b>	<b>101</b>	<b>248</b>	<b>92</b>	<b>248</b>	<b>0</b>	<b>0</b>

## HEAD 17 DEPARTMENT OF EDUCATION - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
27001	OFFICE OF THE COMMISSIONER	3	4	3	4	0	0
27002	FINANCE & CORPORATE SERVICES	10	9	10	11	2	22
27003	OFFICE ACCOMMODATION	1	1	1	1	0	0
27020	ASSESSMENT & EVALUATION	0	0	1	1	1	0
27030	HUMAN RESOURCES	3	3	3	3	0	0
27031	STAFF DEVELOPMENT	4	4	4	5	1	25
27040	EDUCATIONAL STORES	6	6	7	7	1	17
27041	SCHOOL TRANSPORT	7	8	8	8	0	0
27042	BUILDINGS, GROUNDS & EQUIP.	2	1	1	2	1	100
27050	IT SUPPORT	10	11	11	11	0	0
27061	BEHAVIOUR MANAGEMENT	12	14	16	16	2	14
27063	SCHOOL PSYCHOLOGY	7	6	7	7	1	17
27064	ADAPTED PHYSICAL EDUCATION	3	3	3	3	0	0
27065	HEARING	3	3	2	2	(1)	(33)
27066	VISION	1	1	1	1	0	0
27067	LION QUEST LIFE SKILLS	0	0	1	0	0	0
27069	GIFTED AND TALENTED	1	1	1	1	0	0
27071	OFFICE SUPPORT	7	7	6	6	(1)	(14)
27072	COUNSELLING	26	26	26	26	0	0
27074	LEARNING SUPPORT	41	40	39	41	1	3
27076	EARLY CHILDHOOD EDUCATION	1	1	1	1	0	0
27079	PARAPROFESSIONALS	111	89	104	100	11	12
27083	AUTISM	7	7	9	9	2	29
27084	ALTERNATIVE EDUCATION PROGRAM	12	11	11	11	0	0
27090	EDUCATIONAL STANDARDS & ACCOUNT.	7	7	7	9	2	29
27120	DAME MARJORIE BEAN ACADEMY	5	5	5	5	0	0
27160	SUBSTITUTES	45	38	36	55	17	45

## HEAD 17 DEPARTMENT OF EDUCATION - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27175	CHILD DEVELOPMENT	15	15	16	15	0	0
27190	SOUTHAMPTON PRESCHOOL	6	6	6	6	0	0
27200	ST. GEORGE'S PRESCHOOL	4	4	4	4	0	0
27210	LYCEUM PRESCHOOL	3	3	3	3	0	0
27220	ST. PAUL'S PRESCHOOL	3	4	3	3	(1)	(25)
27230	WARWICK PRESCHOOL	7	7	7	8	1	14
27240	PROSPECT PRESCHOOL	4	4	4	5	1	25
27250	VICTOR SCOTT PRESCHOOL	6	6	6	6	0	0
27260	LAGOON PARK PRESCHOOL	6	6	7	6	0	0
27270	ST. DAVID'S PRESCHOOL	4	4	4	4	0	0
27280	DEVONSHIRE PRESCHOOL	5	5	5	5	0	0
27320	ST. GEORGE'S PREPARATORY	14	14	14	13	(1)	(7)
27330	EAST END PRIMARY	11	11	11	12	1	9
27340	ST. DAVID'S SCHOOL	11	11	11	11	0	0
27350	FRANCIS PATTON SCHOOL	26	31	35	28	(3)	(10)
27360	HARRINGTON SOUND SCHOOL	24	25	23	28	3	12
27370	ELLIOT SCHOOL	23	23	23	26	3	13
27380	PROSPECT SCHOOL	16	16	15	15	(1)	(6)
27390	VICTOR SCOTT SCHOOL	19	19	20	20	1	5
27400	NORTHLANDS PRIMARY	22	22	21	20	(2)	(9)
27410	WEST PEMBROKE SCHOOL	24	26	25	26	0	0
27420	GILBERT SCHOOL	13	12	12	12	0	0
27430	PAGET SCHOOL	21	21	24	24	3	14
27440	PURVIS SCHOOL	30	35	34	31	(4)	(11)
27450	HERON BAY SCHOOL	11	8	6	1	(7)	(88)
27460	PORT ROYAL SCHOOL	15	15	15	15	0	0
27470	DALTON E. TUCKER	17	20	19	18	(2)	(10)
27480	WEST END	16	14	14	14	0	0
27490	SOMERSET SCHOOL	17	17	17	16	(1)	(6)
27520	DESIGN, DEVELOPMENT & IMPLEMEN.	17	9	16	16	7	78
27524	COLLEGE & CAREER PATHWAY	2	2	2	2	0	0
27530	CLEARWATER	28	16	15	4	(12)	(75)
27540	WHITNEY INSTITUTE SCHOOL	32	32	33	32	0	0
27560	DELLWOOD MIDDLE SCHOOL	47	47	47	37	(10)	(21)
27570	BERKELEY INSTITUTE	92	90	92	97	7	8
27600	SANDYS SECONDARY	36	37	37	41	4	11
27640	CEDARBRIDGE ACADEMY	91	92	92	100	8	9
27700	AFTER PRESCHOOL CARE	14	12	12	12	0	0
<b>TOTAL</b>		<b>1,087</b>	<b>1,047</b>	<b>1,074</b>	<b>1,082</b>	<b>35</b>	<b>3</b>

## HEAD 17 DEPARTMENT OF EDUCATION - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 1701 Central Administration</b>				
All school staff positions filled on the first day of school	91%	90%	90%	90%
<b>BUSINESS UNIT: 1702 Student Services</b>				
Percentage of schools implementing the MTSS process with fidelity* (*meet all criteria outlined by the Department of Education)	90%	100%	100%	100%
Percentage of students for whom Behavior Intervention Plans (BIPs) were created with fidelity* (*meet criteria outlined by the Department of Education)	100%	100%	100%	100%
Percentage of students for whom the IEP process was carried out with fidelity* (*meet all the criteria outlined by the Department of Education)	78%	90%	100%	100%
Percentage of P5, M2, S1 and S4 Individual Planning Meetings completed by counsellors at each school	85%	100%	100%	100%
Percentage of psychoeducational assessments completed between September and August	95%	90%	90%	90%
<b>BUSINESS UNIT: 1703 Finance and Corporate Services</b>				
Compliance with the Health and Safety requirement to hold one fire drill per term	100%	100%	75%	100%
Internet availability to all schools.	100%	90%	100%	100%
Wi-Fi availability in all school libraries, gymnasiums, and computer labs.	100%	100%	100%	100%
Health and safety inspections conducted in each school per annum*	100%	100%	70%	100%
Fibre optic data connectivity to all preschool, primary and middle schools *	100%	100%	100%	100%
Minimum internet speed of 70Mbps in all preschool, primary and middle schools*	100%	100%	100%	100%
Schools spot checked for petty cash compliance at least once per year*	100%	100%	100%	**
Extend the availability of Wi-Fi Access Points in preschool, primary and middle schools*	50%	50%	80%	90%
Schools in compliance with the Health and Safety Committee Regulations	80%	100%	100%	100%
<b>BUSINESS UNIT: 1704 Preschools</b>				
Percentage of preschool students who meet established standards for literacy and numeracy	95%	90%	90%	90%
Percentage of preschoolers who meet system standards for social, emotional, physical and cognitive development	92%	90%	90%	90%
Percentage of quality classroom lessons based on system indicators and criteria used during system instructional rounds	80%	90%	90%	90%

\*\* Discontinued

**HEAD 17 DEPARTMENT OF EDUCATION - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 1705 Primary Schools</b>				
Percentage of schools achieving their school improvement objective for reading	23%	**	**	**
Percentage of schools achieving their school improvement objective for mathematics	41%	**	**	**
Percentage of schools achieving their school improvement objective for writing	11%	**	**	**
P4 to P6 students achieving targeted growth for reading*	60%	65%	60%	65%
P3 to P6 students achieving a 3 or higher for summative writing assessments*	55%	65%	60%	65%
P3 to P6 students achieving 3 or higher for summative math assessment*	65%	70%	70%	70%
Percentage of students from P2 to P6, for each school, achieving one grade level of growth based on the results for common system math assessments*	TBC	70%	70%	70%
<b>BUSINESS UNIT: 1706 Special Schools</b>				
Percentage of students for whom the IEP process was carried out with fidelity* (*meet all the criteria outlined by the Department of Education)	100%	100%	100%	100%
Students for whom the IEP process was carried out with fidelity (*Meet criteria outlined by the Department of Education)*	100%	100%	100%	100%
<b>BUSINESS UNIT: 1707 Middle Schools</b>				
M1 to M3 students achieving targeted growth for reading*	55%	60%	60%	60%
M1 to M3 students scoring 3 or higher on summative math assessments*	55%	60%	60%	60%
M1 to M3 students achieving 3 or higher for summative writing assessments*	50%	60%	60%	60%
Students passing IGCSEs (English and Math)*	85%	85%	85%	85%
Students passing City and Gills assessments (English and Math)*	85%	90%	90%	90%

\*\* Discontinued

## HEAD 17 DEPARTMENT OF EDUCATION - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 1708 Senior Secondary Schools</b>				
Students scoring 3 or higher for writing assessments*	45%	50%	50%	55%
Students achieving targeted growth in reading*	45%	50%	45%	50%
Students gaining college acceptance*	65%	80%	65%	70%
Students passing City and Guilds assessments (English and Math)*	91%	90%	88%	90%
Students earning the City and Guilds Employability Skills Certification*	45%	100%	80%	100%
Students passing IGCSEs for (English, Math and Science)*	Eng:60%;Math:50%;Science:50%	Eng:60%;Math:50%;Science:50%	Eng:60%;Math:50%;Science:50%	Eng:60%;Math:50%;Science:50%
Students passing Advance Placement exams with a score of 3 or higher*	4%	80%	80%	80%
Students who graduate with a Bermuda School Diploma (BSD)*	97%	92%	92%	92%
Percentage of students who graduate on-time (as measured by cohort graduation rate -S1 to S4)	91%	85%	85%	85%
Percentage of graduates earning an external/internationally recognized credential upon graduation*	85%	90%	90%	90%
Students graduating with one or more industry recognized credentials*	85%	90%	90%	90%
<b>BUSINESS UNIT: 1709 Curriculum, Assessment</b>				
Ongoing professional development for school leaders, teachers and Department of Education officers in standards-based grading	90%	**	90%	92%
Percentage of Primary and Middle school core curricula with priority standards, pacing guides and scope and sequence documents*	100%	100%	100%	100%

\*\* Discontinued

**HEAD 17 DEPARTMENT OF EDUCATION - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>Business Unit: 1712 Early Childhood</b>				
Children from 18-48 months who receive a developmental screening.*	366	*600 screenings (200 per screener)	352	400
Families who gain, knowledge, skills and tools from participation in Parent Education Classes/Groups	82%	50%	50%	50%
Percentage of clients, assigned to or eligible for early intervention who receive early intervention services.	100%	50%	50%	50%
Percentage of clients who make progress towards thier early intervention goals.	100%	75%	75%	75%

# HEAD 41 BERMUDA COLLEGE

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To provide a grant to the Board of Governors of Bermuda College in support of post-secondary education and training as provided for in the Bermuda College Act 1974.*

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
4101	GENERAL						
	51000 BDA COLLEGE OPERATING GRANT	14,654	14,654	14,654	15,574	920	6
	<b>TOTAL</b>	<b>14,654</b>	<b>14,654</b>	<b>14,654</b>	<b>15,574</b>	<b>920</b>	<b>6</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	GRANTS AND CONTRIBUTIONS	14,654	14,654	14,654	15,574	920	6
	<b>TOTAL</b>	<b>14,654</b>	<b>14,654</b>	<b>14,654</b>	<b>15,574</b>	<b>920</b>	<b>6</b>

# MINISTRY OF HEALTH

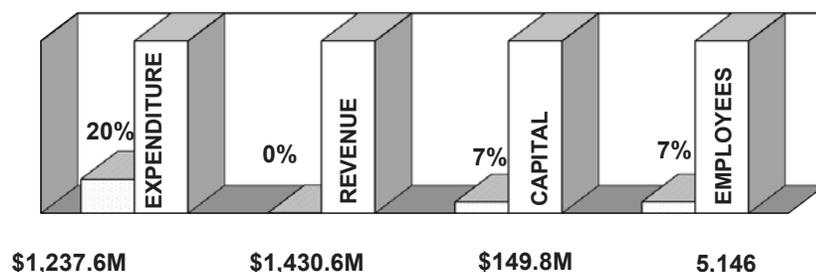


TO ENSURE HEALTHY PEOPLE IN HEALTHY COMMUNITIES.

The Hon. Kim Wilson, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
21	MIN. OF HEALTH HQ	9,668	10,302	10,082	15,634	5,332	52
22	DEPT. OF HEALTH	29,013	31,300	30,163	36,764	5,464	17
24	HOSPITALS	171,553	155,398	155,485	177,141	21,743	14
91	HEALTH INSURANCE	2,853	3,442	2,592	15,901	12,459	362
		<b>213,087</b>	<b>200,442</b>	<b>198,322</b>	<b>245,440</b>	<b>44,998</b>	<b>22</b>
<b>REVENUE (\$000)</b>							
21	MIN. OF HEALTH HQ	48	72	93	28	(44)	(61)
22	DEPT. OF HEALTH	3,662	3,633	3,821	3,755	122	3
91	HEALTH INSURANCE	8	0	0	0	0	0
		<b>3,718</b>	<b>3,705</b>	<b>3,914</b>	<b>3,783</b>	<b>78</b>	<b>2</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	23	46	299	107		
	DEVELOPMENT	5,103	8,930	7,105	9,750		
		<b>5,126</b>	<b>8,976</b>	<b>7,404</b>	<b>9,857</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>264</b>	<b>317</b>	<b>269</b>	<b>342</b>	<b>25</b>	<b>8</b>

FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

# HEAD 21 MINISTRY OF HEALTH HQ

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To make Bermuda healthier.*

## DEPARTMENT OBJECTIVES

1. Access: All residents have affordable health insurance that enables access to essential health services.
2. Quality: Health services are safe and effective.
3. Efficiency: The health system operates efficiently to improve its financial sustainability and population health.
4. Accountability: The Ministry of Health operates in a way that is accountable, effective and transparent
5. Leadership: To provide strategic leadership of the Health System

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>2101 GENERAL</b>							
31000	GENERAL ADMINISTRATION	4,130	3,980	3,553	6,923	2,943	74
31015	GRANTS ADMINISTRATION	4,121	4,161	4,957	5,849	1,688	41
31020	CORPORATE SERVICES	182	470	367	626	156	33
31997	NATIONAL HEALTH EMERGENCY	185	82	12	0	(82)	(100)
		<b>8,618</b>	<b>8,693</b>	<b>8,889</b>	<b>13,398</b>	<b>4,705</b>	<b>54</b>
<b>2102 OFFICE OF CHIEF MEDICAL OFFICER</b>							
31030	HEALTHCARE REGISTRATION & REGUL	560	752	514	853	101	13
31040	EPIDEMIOLOGY & SURVEILLANCE	490	857	597	842	(15)	(2)
31050	PORT HEALTH	0	0	82	541	541	0
		<b>1,050</b>	<b>1,609</b>	<b>1,193</b>	<b>2,236</b>	<b>627</b>	<b>39</b>
<b>TOTAL</b>		<b>9,668</b>	<b>10,302</b>	<b>10,082</b>	<b>15,634</b>	<b>5,332</b>	<b>52</b>

## HEAD 21 MINISTRY OF HEALTH HQ - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,292	2,331	2,093	3,031	700	30
	WAGES	172	62	127	0	(62)	(100)
	OTHER PERSONNEL COSTS	0	0	2	21	21	0
	TRAINING	0	30	17	42	12	40
	TRANSPORT	22	9	0	4	(5)	(56)
	TRAVEL	24	18	11	31	13	72
	COMMUNICATIONS	60	67	56	84	17	25
	PROFESSIONAL SERVICES	3,251	2,595	2,099	5,619	3,024	117
	RENTALS	505	508	426	461	(47)	(9)
	REPAIR AND MAINTENANCE	56	60	58	71	11	18
	INSURANCE	17	17	17	18	1	6
	ENERGY	58	0	5	4	4	0
	CLOTHING, UNIFORMS & LAUNDRY	0	4	0	14	10	250
	MATERIALS & SUPPLIES	74	436	211	380	(56)	(13)
	EQUIPMT.(MINOR CAPITAL)	15	3	3	4	1	33
	OTHER EXPENSES	1	1	0	1	0	0
	GRANTS AND CONTRIBUTIONS	4,121	4,161	4,957	5,849	1,688	41
	<b>TOTAL</b>	<b>9,668</b>	<b>10,302</b>	<b>10,082</b>	<b>15,634</b>	<b>5,332</b>	<b>52</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8151 Registration-Doctors	45	72	93	11	(61)	(85)
	8155 Registration-Nurses	3	0	0	0	0	0
	8542 Ship Sanitation	0	0	0	17	17	0
	<b>TOTAL</b>	<b>48</b>	<b>72</b>	<b>93</b>	<b>28</b>	<b>(44)</b>	<b>(61)</b>

## HEAD 21 MINISTRY OF HEALTH HQ - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
31000	GENERAL ADMINISTRATION	7	10	10	11	1	10
31020	CORPORATE SERVICES	1	4	3	4	0	0
31030	HEALTHCARE REGISTRATION & REG.	3	4	3	4	0	0
31040	EPIDEMIOLOGY & SURVEILLANCE	4	4	4	4	0	0
31050	PORT HEALTH	0	0	1	5	5	0
31997	NATIONAL HEALTH EMERGENCY	0	1	0	0	(1)	(100)
<b>TOTAL</b>		<b>15</b>	<b>23</b>	<b>21</b>	<b>28</b>	<b>5</b>	<b>22</b>

## HEAD 21 MINISTRY OF HEALTH HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 31000 General Administration</b>				
Respond to mailed correspondence via letter within five days of receipt, with full response within 10 business days.	100%	90%	100%	100%
Respond to emails within one business day, with full response within 10 business days.	100%	90%	100%	100%
<b>BUSINESS UNIT: 31015 Grants Administration</b>				
Process grant applications within 20 business days of submission.	100%	100%	100%	100%
<b>BUSINESS UNIT: 31020 Corporate Services</b>				
Create a unified vision for Health across Bermuda's health system by 2021*	100%	Discontinued	Discontinued	Discontinued
Complete stakeholder engagements on universal health coverage - minimum of 4 Q&As per year and monthly email updates.	100%	100%	100%	100%
To develop a package of essential health care benefits for population - complete identified annual universal health coverage roadmap actions/projects.	20%	100%	100%	100%
Establish programme management office for universal health coverage.	50%	100%	75%	100%
<b>BUSINESS UNIT: 31030 Healthcare Registration &amp; Regulation</b>				
% of complete and accurate physician registration files (internal audit)	100%	100%	100%	100%
Timely submission of quarterly reporting to INCB	50%	75%	75%	75%
% of complaints against physicians resolved by professional statutory body within the year	75%	25%	50%	75%
<b>BUSINESS UNIT: 31040 Epidemiology &amp; Surveillance</b>				
Percentage of communicable disease investigations (including outbreaks) initiated within established timeframes	99%	95%	97%	95%
% of International Health Regulations Core Capacity Components obtained at acceptable performance (Level 3 or above)	60%	62%	60%	65%
Percentage of epidemiological reports shared with health stakeholders on agreed upon timeframe.	94%	90%	90%	90%

# HEAD 22 DEPARTMENT OF HEALTH

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Promote and protect optimal health and wellbeing in Bermuda*

## DEPARTMENT OBJECTIVES

1. To prevent communicable diseases.
2. To prevent non-communicable diseases.
3. To promote safety and prevent injuries.
4. To build public health capacity both internally and in Bermuda's various communities.
5. To promote mental health.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>2201</b>	<b>COMMUNITY HEALTH</b>						
	32000 LEFROY CARE COMMUNITY	4,185	5,005	5,240	5,321	316	6
	32010 COMMUNITY HEALTH ADMIN	1,266	1,297	1,115	1,573	276	21
	32015 SYLVIA RICHARDSON CARE FAC.	6,544	5,947	6,324	6,212	265	4
	32030 CHILD HEALTH	2,849	3,075	2,674	3,124	49	2
	32040 SEXUAL & REPRODUCTIVE HEALTH	798	929	836	985	56	6
	32060 COMMUNITY HEALTH	1,433	1,826	1,618	2,301	475	26
	32070 EXPANDED PROG. OF IMMUNIZATION	0	0	0	1,003	1,003	0
	32080 PHYSIOTHERAPY	1,188	1,210	1,239	1,284	74	6
	32090 CLINICAL LABORATORY	689	799	751	893	94	12
	32100 SPEECH AND LANGUAGE	1,415	1,642	1,497	1,971	329	20
	32110 NUTRITION	15	253	99	286	33	13
	32120 OCCUPATIONAL THERAPY	969	1,091	1,031	1,164	73	7
	32130 ADULT HEALTH	216	114	201	624	510	447
		<b>21,567</b>	<b>23,188</b>	<b>22,625</b>	<b>26,741</b>	<b>3,553</b>	<b>15</b>

## HEAD 22 DEPARTMENT OF HEALTH - continued

### GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26 (\$000) % (7) (8)	
(1)	(2)						
<b>2202</b>	<b>ORAL HEALTH</b>						
32150	ORAL HEALTH CONTROL	442	530	365	671	141	27
32155	ORAL HEALTH ADMIN.	195	249	266	260	11	4
32160	ORAL HEALTH PREVENTION	559	664	560	763	99	15
		<b>1,196</b>	<b>1,443</b>	<b>1,191</b>	<b>1,694</b>	<b>251</b>	<b>17</b>
<b>2203</b>	<b>ENVIRONMENTAL HEALTH</b>						
32170	INSTITUTIONAL HYGIENE	755	735	770	888	153	21
32171	PUBLIC HEALTH NUIS., POLL.	66	0	11	62	62	0
32173	WATER & SANITARY ENG. CTRL.	1	0	0	0	0	0
32175	ENVIRONMENTAL HLTH. ADMIN.	642	1,036	721	1,065	29	3
32190	VECTOR CONTROL	1,504	1,612	1,444	1,816	204	13
32270	OCCUPATIONAL SAFETY & HEALTH	243	262	109	386	124	47
32285	PORT HEALTH	254	116	0	0	(116)	(100)
		<b>3,465</b>	<b>3,761</b>	<b>3,055</b>	<b>4,217</b>	<b>456</b>	<b>12</b>
<b>2204</b>	<b>CENTRAL LABORATORY</b>						
32200	FORENSIC ANALYSIS	810	854	858	1,066	212	25
32220	WATER AND FOOD ANALYSIS	568	583	592	598	15	3
		<b>1,378</b>	<b>1,437</b>	<b>1,450</b>	<b>1,664</b>	<b>227</b>	<b>16</b>
<b>2205</b>	<b>ADMINISTRATION</b>						
32230	ADMINISTRATION	542	465	615	995	530	114
32240	HEALTH PROMOTION	588	623	780	773	150	24
32265	COMPREHENSIVE SCHOOL HEALTH	0	13	2	170	157	1,208
32290	CHILD CARE REGULATIONS	277	370	445	510	140	38
		<b>1,407</b>	<b>1,471</b>	<b>1,842</b>	<b>2,448</b>	<b>977</b>	<b>66</b>
	<b>TOTAL</b>	<b>29,013</b>	<b>31,300</b>	<b>30,163</b>	<b>36,764</b>	<b>5,464</b>	<b>17</b>

## HEAD 22 DEPARTMENT OF HEALTH - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	18,784	20,885	20,324	24,732	3,847	18
	WAGES	3,794	2,964	3,465	3,262	298	10
	OTHER PERSONNEL COSTS	200	96	201	215	119	124
	TRAINING	44	157	78	166	9	6
	TRANSPORT	45	75	108	133	58	77
	TRAVEL	53	97	57	107	10	10
	COMMUNICATIONS	178	195	200	246	51	26
	ADVERTISING & PROMOTION	45	109	88	177	68	62
	PROFESSIONAL SERVICES	1,949	1,614	1,496	2,283	669	41
	RENTALS	332	422	329	373	(49)	(12)
	REPAIR AND MAINTENANCE	939	1,196	927	1,252	56	5
	INSURANCE	103	128	101	128	0	0
	ENERGY	696	862	721	892	30	3
	CLOTHING, UNIFORMS & LAUNDRY	49	71	105	84	13	18
	MATERIALS & SUPPLIES	1,752	2,356	1,864	2,594	238	10
	EQUIPMT.(MINOR CAPITAL)	21	45	29	42	(3)	(7)
	OTHER EXPENSES	29	28	70	78	50	179
	<b>TOTAL</b>	<b>29,013</b>	<b>31,300</b>	<b>30,163</b>	<b>36,764</b>	<b>5,464</b>	<b>17</b>

### REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8147 Dental Fees-Children	27	30	40	25	(5)	(17)
	8149 Inspection Fees	1	0	1	0	0	0
	8152 Tobacco Distributor Fees	3	0	0	3	3	0
	8155 Registration-Nurses	69	0	87	0	0	0
	8157 Registration-Day Care	8	15	9	1	(14)	(93)
	8163 Patient Fees	2,582	2,655	2,656	2,836	181	7
	8167 Testing Fees	71	76	74	69	(7)	(9)
	8425 Course Fees	8	15	17	15	0	0
	8457 Licence General	518	558	619	486	(72)	(13)
	8511 Nursery Schools	8	18	7	11	(7)	(39)
	8542 Ship Sanitation	13	10	8	0	(10)	(100)
	8543 Bait Boxes	10	18	31	18	0	0
	8544 Snap Traps	2	3	1	3	0	0
	8669 Medication	262	235	271	288	53	23
	8877 Reimbursements	80	0	0	0	0	0
	<b>TOTAL</b>	<b>3,662</b>	<b>3,633</b>	<b>3,821</b>	<b>3,755</b>	<b>122</b>	<b>3</b>

**HEAD 22 DEPARTMENT OF HEALTH - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
32000	LEFROY CARE COMMUNITY	51	57	54	58	1	2
32010	COMMUNITY HEALTH ADMIN	6	6	5	8	2	33
32015	SYLVIA RICHARDSON CARE FAC.	54	56	49	56	0	0
32030	CHILD HEALTH	21	22	19	25	3	14
32040	SEXUAL & REPRODUCTIVE HEALTH	7	8	8	8	0	0
32060	COMMUNITY HEALTH	11	20	14	20	0	0
32070	EXPANDED PROGRAMME OF IMMUNIZ.	0	10	0	1	(9)	(90)
32080	PHYSIOTHERAPY	9	0	10	10	10	0
32090	CLINICAL LABORATORY	5	6	5	6	0	0
32100	SPEECH AND LANGUAGE	12	13	11	15	2	15
32110	NUTRITION	1	2	1	2	0	0
32120	OCCUPATIONAL THERAPY	8	9	9	9	0	0
32130	UNIFORMED SVS & OCCUP. HEALTH	1	0	1	3	3	0
32150	ORAL HEALTH CONTROL	4	5	4	6	1	20
32155	ORAL HEALTH ADMIN.	2	2	2	2	0	0
32160	ORAL HEALTH PREVENTION	6	7	7	8	1	14
32170	INSTITUTIONAL HYGIENE & SAFETY	6	6	6	7	1	17
32175	ENVIRONMENTAL HEALTH. ADMIN.	4	6	4	6	0	0
32190	VECTOR CONTROL	20	21	19	22	1	5
32200	FORENSIC ANALYSIS	4	4	5	6	2	50
32220	WATER AND FOOD ANALYSIS	3	3	3	3	0	0
32230	ADMINISTRATION	3	3	3	3	0	0
32240	HEALTH PROMOTION	3	3	3	3	0	0
32265	COMPREHENSIVE SCHOOL HEALTH	0	0	0	1	1	0
32270	OCCUPATIONAL SAFETY & HEALTH	2	2	1	3	1	50
32285	PORT HEALTH	1	1	0	0	(1)	(100)
32290	CHILDCARE REGULATIONS	1	4	3	5	1	25
<b>TOTAL</b>		<b>245</b>	<b>276</b>	<b>246</b>	<b>296</b>	<b>20</b>	<b>7</b>

## HEAD 22 HEALTH DEPARTMENT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32000 LEFROY CARE COMMUNITY</b>				
Percentage of elders receiving full medical review annually	100%	100%	100	100%
% of customers (i.e. resident or family member) satisfied with the overall wellbeing of the resident*	95%	90%	90%	90%
Percentage of elders who develop pressure sores stage 2 or beyond*	0	2.0%	2%	5%
Percentage of incidents resulting in hospitalization, significant harm or injury to the elder (includes errors, falls and omissions)*	0	5%	5%	5%
<b>BUSINESS UNIT: 32010 COMMUNITY HEALTH ADMIN</b>				
% of Social Worker clients that describe an overall satisfaction with services as indicated upon discharge*	100%	100%	100%	100%
% Social Worker clients contacted within 72 hours of referral*	0	Discontinue	0	0
Percentage of clients discharged as a result of primary issues having been addressed (New)	90%	90%	90%	90%
Percentage of clients contacted within 5 business days following referral (New)	85%	90%	90%	90%
<b>BUSINESS UNIT: 32015 SYLVIA RICHARDSON CARE FACILITY</b>				
Percentage of elders receiving full medical review annually	93%	100%	100%	100%
% of customers (i.e. resident or family member) satisfied with the overall wellbeing of the resident*	ND	90%	90%	90%
Percentage of elders who develop pressure sores stage 2 or beyond*	2%	4%	4%	2%
Percentage of incidents resulting in hospitalization, significant harm or injury to the elder (includes errors, falls and omissions)*	7%	5%	5%	5%
<b>BUSINESS UNIT: 32030 CHILD HEALTH</b>				
Percentage of infants and children aged 0-24 months appropriately immunized for age to protect all children in the community from vaccine preventable diseases. (Revised)	82%	95%	85%	90%
Incidence of vaccine preventable diseases that may be prevented through vaccination. (Revised)	24	25	25	25
Percentage of 5 year old students assessed for health parameters and developmental milestones.	48%	70%	55%	60%
Number of Travel Health Consultations	644	800	550	600
Percentage of 5 year old students who are overweight or obese to promote healthy habits. (Revised)	21%	25%	25%	25%
Percentage of home visits conducted by health visitors to mothers and infants within 14 days of delivery to promote the health and wellbeing of the family. (Revised)	88%	95%	90%	90%
Percentage of new mothers screened for maternal well-being at 6 weeks.	100	90%	95%	95%

**HEAD 22 HEALTH DEPARTMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32040 SEXUAL AND REPRODUCTIVE HEALTH</b>				
Number of family planning visits	786	925	800	820
Percentage of antenatal clients having four or more antenatal visits.(Revised)	74%	88%	75%	78%
# of clients screened for Sexually Transmitted Infection	1348	1250	1360	1365
Percentage of persons with HIV infection receiving highly active antiretroviral therapy (HAART)	31% but incomplete data	100%	100%	100%
% of babies born with a birth weight of 5lbs 5ozs or more*	86%	85%	86%	87%
% women with normal pap smears*	92%	95%	94%	95%
<b>BUSINESS UNIT: 32060 COMMUNITY HEALTH</b>				
# of Health Promotion/Education Activities Conducted (New)	9	10	17	12
% of persons referred from Health Promotion Screenings (New)	Less than 1%	5%	1%	3%
Proportion of service users who were satisfied with timely district nursing contact to meet need (New)	100%	100%	100%	95%
<b>BUSINESS UNIT: 32080 PHYSIOTHERAPY</b>				
Percentage of referrals assessed within established time-frames:				
- Early Intervention (20 working days from date of intake)	93%	95%	95%	95%
- School Health (20 working days from date of intake)	59%	90%	80%	90%
- Seniors/Adults (20 working days from date of intake)	96%	95%	95%	95%
*Number and percentage of clients demonstrating progress toward functional goals following the first review period				
- Early Intervention (0-4 year old)	91%	95%	95%	95%
- School Health (4 - 18 year old)	87%	95%	95%	95%
- Seniors / Adults	72%	90%	85%	90%
<b>BUSINESS UNIT: 32090 CLINICAL LABORATORY</b>				
Tests performed for 1) Communicable diseases	5,309	7,000	5,000	7,000
2) Non-communicable conditions	641	600	450	1,000
Number of Antenatal Lab screening tests	754	1,000	470	800
*Proportion of Lab Proficiency Testing that meet Quality standards	95	99	99	99

**HEAD 22 HEALTH DEPARTMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32100 SPEECH AND LANGUAGE</b>				
Percentage of clients referred for assessment who received an assessment within the programme's established time-frame:				
- school-based clients - within 35 days from receipt of referral	95%	95%	85%	95%
- early intervention clients - within 3 months from receipt of referral	90%	80%	76%	85%
Number and Percentage of referred clients assessed as needing therapy, who received therapy	90%	90%	85%	90%
Number and percentage of clients who were seen for reassessment, whose severity rating improved	65%	60%	60%	65%
<b>BUSINESS UNIT: 32110 NUTRITION</b>				
Increase the percentage of Government and Private Primary, Middle and High Schools compliant with the Nutrition Policy in promotion of healthy eating habits in the school environment to decrease the number of overweight and obese school children. (Revised)	Not assessed via Healthy schools limited to four components not including nutrition (limited FTE)	85%	Nutrition Services assessment- All schools 70% ( Responding schools 86%)	Nutrition Services assesment All schools 80%
- all schools including pre-schools	Not assessed via Healthy schools limited to four components not including nutrition (Limited FTE)	85%	91%	95%
Percentage of Institutions compliant with nutritious and varied diets that promote good health and wellbeing. (Revised)				
- Rest Homes	89%	90%	90%	95%
- Correctional Facilities	95%	100%	95%	95%
Percentage of participants of the Health Promotion Programs reporting that they are eating more fruit and vegetables to improve their health and wellbeing:				
Gardening Programs (Revised)	87%	75%	90%	90%
Lifestyle Intervention Programs (Revised)	81%	100%	90%	90%
<b>BUSINESS UNIT: 32120 OCCUPATIONAL THERAPY</b>				
Percentage of referrals assessed within established time-frames:				
- Early Intervention (20 working days from date of intake)	84%	75%	75%	85%
- School Health (20 working days from date of intake)	73%	85%	85%	85%
- Seniors/Adults (20 working days from date of intake)	92%	95%	95%	95%
*Number and percentage of clients demonstrating progress toward functional goals following the first review period"				
- Early Intervention (0-4 year old)	100%	95%	95%	95%
- School Health (4 - 18 year old)	84%	95%	90%	95%
- Seniors / Adults	77%	95%	90%	95%

## HEAD 22 HEALTH DEPARTMENT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32130 ADULT HEALTH</b>				
Number of Westgate Correctional inmate-physician consultations	1761	1200	1400	1400
Percent of all inmates received in Correctional institutions who receive an initial medical evaluation	88%	90%	90%	90%
Total Number of Forensic Medicine Call-outs outside of regular work	74	100	85	85
Number of medical assessments of detainees at Hamilton Police Station	58	80	70	80
Number of medical services to uniformed officers: - Police/Fire/Prison officer Recruitment medicals performed	60	60	100	60
Number of Call Outs for Sudden Death	n/a	n/a	n/a	*new performance measure, capturing all call outs for sudden deaths
Number of Call Outs for Medical Assessments & Forensic Medical Examinations	N/A	N/A	N/A	*new performance measure capturing all call outs for Medical assessments including FMEs
<b>BUSINESS UNIT: 32150 ORAL HEALTH CONTROL</b>				
Total number of visits per sub-programme (target population)				
Seniors	1820	3,800	3,800	3,800
Children	1409	4,000	3,000	3,000
Prisoners	30	450	450	450
Special Patients	20	300	200	200
Proportion of patients who demonstrate an improved oral hygiene status at recall.	75%	75%	80%	90%
<b>BUSINESS UNIT: 32155 ORAL HEALTH ADMINISTRATION</b>				
➤ Percentage of P5 (≈10yo) children who can demonstrate good oral hygiene technique	Unable to measure	80%	80%	80%
➤ DMFT (decayed, missing, filled teeth) index for school children compared to international guidelines.	<1.5	<1.5	<1.5	<1.5
<b>BUSINESS UNIT: 32160 ORAL HEALTH PREVENTION</b>				
Percentage of targeted group receiving oral health Instruction (i.e. percentage of classes completed.)	90%	100%	100%	100%
Participation levels in the Fluoride Programme.	<20%	80%	Discontinue	Discontinue
Participation levels in the Screen & Seal Programme in participating schools (Revised)	Unable to measure	90%	Discontinue	Discontinue
# of sealants placed on persons (18 years and under)* (New)	N/A	720	1,500	1,500
# of persons (18 years and under) receiving fluoride varnish treatment* (New)	N/A	N/A	N/A	1,000

**HEAD 22 HEALTH DEPARTMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32171 PUBLIC HEALTH NUISANCES</b>				
Number of nuisances by type:				
air quality	0	0	0	0
noise vibration	0	0	0	0
beach pollution	0	4	0	0
<b>BUSINESS UNIT: 32172 FOOD &amp; BEVERAGE SAFETY</b>				
Percentage of food & beverage samples compliant with standards or guidelines	90%	95%	95%	95%
Total number of high risk food premises by grade compliant with health, hygiene, and safety standards:				
1) A - 90+%	120	130	134	180
2) B - 80-90%	132	150	119	120
3) C - 70 - 79%	17	25	14	15
Number of food hygiene complaints received:	10(100%)	20(100%)	10(100%)	10(100%)
Percentage of food hygiene complaints resolved:				
<b>BUSINESS UNIT: 32173 WATER &amp; SANITARY ENG CONTROL</b>				
Percentage of beaches monitored that meet the EPA recreational seawater criteria of less than 35 Enterococci / 100 ml as a rolling geometric mean calculated over a 30 day period.	100%	100%	100%	100%
Percentage compliance of building applications with standards:				
at design stage (Health review through Planning Dept)	75%	75%	75%	75%
at building stage (plumbing inspections)	90%	90%	90%	90%
Percentage of drinking water samples compliant with standards:	35%	45%	38%	40%
1) Domestic premises	78%	75%	67%	70%
2) Commercial premises	94%	95%	92%	95%
3) Mains supplies				
<b>BUSINESS UNIT: 32175 ENVIRONMENTAL HEALTH ADMINISTRATION</b>				
Percentage of customers satisfied with service (new)	85%	80%	85%	85%
<b>BUSINESS UNIT: 32180 HOUSING CONDITIONS</b>				
Percentage of tourism properties rated compliant with health, hygiene, and safety standards:	90%	90%	90%	90%
<b>BUSINESS UNIT: 32190 VECTOR CONTROL</b>				
Percentage of positive mosquito traps	90%	90%	90%	90%
Number of service visits performed by type:-				
(i) Mosquitos	15,000	16,000	16,000	16,000
(ii) Rodents	18,000	17,000	18,000	17,000

**HEAD 22 HEALTH DEPARTMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32200 FORENSIC ANALYSIS</b>				
Number of seized drugs cases (Exhibits) analyzed (Revised)	1,058 (6,777)	300(6,000)	500 (6,000)	500 (6,000)
Percentage of cases (Exhibits) completed in 3 months (Revised)	42	75	40	50
No. of Toxicology analyses	157	300	300	300
Percentage of cases completed in 3 months	34	75%	50	50
No. of Chemistry analyses	1	1	1	1
Percentage of cases completed in one month	0	100%	100	100
No. of Biology analyses	0 (no cases received)	1	0	Discontinue
Percentage of cases completed in one month	0 (no cases received)	100%	0	Discontinue
Percentage of staff successfully completing proficiency testing according to SWGDRUG (scientific working group for the analyses of seized drugs)	0 (did not participated)	100%	0	Discontinue
<b>BUSINESS UNIT: 32220 WATER AND FOOD ANALYSIS</b>				
Number of water samples analysed and the % of results for routine analyses provided within 5 working days:	4,790 (99%)	4,900 (99%)	4,750 (99%)	4,750 (99%)
Number of dairy samples analysed and the % of results for routine analyses provided within 5 working days:	91 (100%)	150 (95%)	95 (95%)	120 (95%)
Number of food samples analyses and the % of results provided within 10 working days:	6 (100%)	40 (90%)	20 (90%)	30 (90%)
% of proficiency test scores that achieve international standard*	92%	95%	90%	90%
<b>BUSINESS UNIT: 32230 ADMINISTRATION</b>				
Retention rate of employees to maintain a competent workforce to ensure the Department delivers quality public health services to the community (Revised)	92%	95%	94%	95%
Provide strategic direction to the Department in the delivery of quality public health services	Ongoing-2 Cabinet Memos approved for restructuring (Modernization, Organization and Staffing of the Environmental Health Section and the Office of the Chief Nursing Officer	Ongoing	Ongoing	Ongoing

## HEAD 22 HEALTH DEPARTMENT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32230 ADMINISTRATION</b>				
Percentage of recruitments completed within three (3) months for local candidates and six (6) months for overseas candidates, in accordance with recruitment policies and procedures and the Public Service Commission Regulations: (New) -Local Candidates -Overseas Candidates	N/A - New Measure N/A - New Measure	90% 90%	80% 80%	85% 85%
Addressing key issues: Children and Childcare, Chronic Non-Communicable Disease (NCDs), Review of Public Health (PH) Services, Policies and relevant public health Legislation	N/A	Discontinue	Discontinue	Discontinue
<b>BUSINESS UNIT: 32240 HEALTH PROMOTION</b>				
Proportion of public aware of social marketing (radio, television, Facebook, Instagram, etc.) campaigns. (Revised)	48	65%	60	60
Proportion of public aware of the programmes and services offered by the Department of Health.	55	70%	60	65
Proportion of public aware of the Directory of Helping Services.*	37	50%	45	50
<b>BUSINESS UNIT: 32265 COMPREHENSIVE SCHOOL HEALTH</b>				
Percentage and #, of schools taking part in Healthy Schools Programme	64% (21/31)	90% (28/31)	80% (25/31)	90% (28/31)
Proportion of P5 - S4 students logging active minutes outside of schools in their weekly Physical activity log book each term.*	10%	30%	20%	30%
Proportion of public and private schools completing the Fitness Gram test during Terms 1 and 3.*	25%	60%	50%	60%
<b>BUSINESS UNIT: 32270 OCCUPATIONAL SAFETY &amp; HEALTH</b>				
<b>Total no. of workplace accidents</b>	31	50	35	45
•Falls	10	15	10	15
•Falling Objects	1	10	5	5
•Fatality	0	0	1	0
•Faulty Equipment	0	5	2	2
•Burns	0	1	0	0
Percentage of workplaces inspected that have Safety & Health Committees functioning according to statutory requirements	50	50	50	50
Total workplace Inspections Completed:	100	125	120	120
Number of and Percentage of Radiation inspections performed	N/A	N/A	N/A	N/A
Number and Percentage of Rest Home inspections	20(100%)	21(100%)	0	0
Number of Dangerous Occurrences	8	12	12	12

## HEAD 22 HEALTH DEPARTMENT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 32285 PORT HEALTH</b>				
Percentage of Ship Sanitation inspections completed per annum for vessels correctly requesting with 48 hours notice (New)	90%	100%	100%	100%
Percentage of certificates requested, processed within 48 hours (New)	100%	100%	100%	100%
1. Burial 2. Cremation 3. Air transport of remains 4. Reinterment	100%	90%	100%	100%
Percentage of inspections made for fitness of food; completed within 48 hours of notification."	75%	90%	90%	90%
<b>BUSINESS UNIT: 32290 CHILD CARE REGULATION PROGRAMME</b>				
% of total hours of professional development workshops offered by CCRP, 100% of recommended professional development hours for DCP (6) and DCC (10).	100%	100%	100%	100%
% of Daycare providers (DCP) and Daycare centres (DCC) S.T.A.R.S inspections completed (NEW)	85%	80%	85%	85%
% of complaints that are investigated within allotted timeframe: 48 hours - concern for children's safety and 5 days for non-safety risk complaints.*	95%	90%	90%	90%

# HEAD 24 HOSPITALS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To provide free hospital care for the young and the indigent and subsidized hospital care for the elderly. To fund the operation of Mid-Atlantic Wellness Institute.*

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>2401</b>	<b>GENERAL</b>						
	34000 KING EDWARD VII MEMORIAL	129,392	112,978	113,324	134,980	22,002	19
	34010 MID-ATLANTIC WELLNESS INSTIT.	42,161	42,420	42,161	42,161	(259)	(1)
	<b>TOTAL</b>	<b>171,553</b>	<b>155,398</b>	<b>155,485</b>	<b>177,141</b>	<b>21,743</b>	<b>14</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	GOVT GRANTS & CONTRIBUTIONS	171,553	155,398	155,485	177,141	21,743	14
	<b>TOTAL</b>	<b>171,553</b>	<b>155,398</b>	<b>155,485</b>	<b>177,141</b>	<b>21,743</b>	<b>14</b>

## HEAD 24 HOSPITALS - continued

NOTE: FOR THE FISCAL YEAR 2025/26 IT IS ESTIMATED THAT THE CATEGORIES FOR "CLAIMS AND ENCOUNTERS" WHICH WILL BE APPROVED UNDER PATIENT SUBSIDIES AND THE STANDARD PREMIUM RATE OFFSET, WILL BE AS FOLLOWS:-

	2024/2025		2025/2026
	ORIGINAL ESTIMATE \$	REVISED ESTIMATE \$	SUBSIDY ESTIMATE \$
INDIGENT	4,499,925	4,476,900	4,570,000
AGED	48,642,030	84,088,822	84,000,000
YOUTH	4,499,925	3,082,236	3,050,000
<b>TOTAL INPATIENT SUBSIDY</b>	<b>57,641,879</b>	<b>91,647,958</b>	<b>91,620,000</b>
INDIGENT	3,374,944	1,005,886	1,000,000
AGED	43,606,427	38,399,468	38,400,000
YOUTH	5,624,906	2,983,348	2,980,000
<b>TOTAL OUTPATIENT SUBSIDY</b>	<b>52,606,277</b>	<b>42,388,702</b>	<b>42,380,000</b>
CLINIC	2,249,962	2,249,962	2,250,000
	<b>\$ 112,498,118</b>	<b>136,286,622</b>	<b>136,250,000</b>

# HEAD 91 HEALTH INSURANCE

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To provide equitable access to affordable benefits and collaborative programs, leading to improved community health outcomes.*

## DEPARTMENT OBJECTIVES

1. Improve HID stakeholder level of engagement and ease of doing business.
2. Establish a clear and systematic process for assessing the needs of our policy holders, to determine whether they qualify for specific programs and/or benefits.
3. Improve reliability and efficiencies in the use of digital applications.
4. Reduce paper use.

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE	
						2024/25 vs 2025/26 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>9101</b>	<b>HEALTH INSURANCE ADMINISTRATION</b>						
	101000 GENERAL ADMINISTRATION	2,853	3,442	2,592	15,901	12,459	362
		<u>2,853</u>	<u>3,442</u>	<u>2,592</u>	<u>15,901</u>	<u>12,459</u>	<u>362</u>
	<b>TOTAL</b>	<b>2,853</b>	<b>3,442</b>	<b>2,592</b>	<b>15,901</b>	<b>12,459</b>	<b>362</b>

# HEAD 91 HEALTH INSURANCE - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	383	1,440	292	1,546	106	7
	TRAINING	0	30	0	10	(20)	(67)
	TRAVEL	0	0	0	15	15	0
	COMMUNICATIONS	0	19	0	50	31	163
	ADVERTISING & PROMOTION	0	0	0	20	20	0
	PROFESSIONAL SERVICES	170	535	0	640	105	20
	RENTALS	0	180	0	220	40	22
	REPAIR AND MAINTENANCE	0	24	0	60	36	150
	MATERIALS & SUPPLIES	0	53	0	58	5	9
	EQPMT. (MINOR CAPITAL)	0	0	0	12	12	0
	OTHER EXPENSES	0	0	0	20	20	0
	RECEIPTS CREDITED TO PROG.	0	(1,139)	0	0	1,139	(100)
	GRANTS & CONTRIBUTIONS	2,300	2,300	2,300	13,250	10,950	476
	<b>TOTAL</b>	<b>2,853</b>	<b>3,442</b>	<b>2,592</b>	<b>15,901</b>	<b>12,459</b>	<b>362</b>

## REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	8	0	0	0	0	0
	<b>TOTAL</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(3)	(4)	(5)	(6)	(7)	(8)
	101000 GENERAL ADMINISTRATION	4	18	2	18	0	0
	<b>TOTAL</b>	<b>4</b>	<b>18</b>	<b>2</b>	<b>18</b>	<b>0</b>	<b>0</b>

## HEAD 91 HEALTH INSURANCE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>HIP</b>				
Total Claims for HIP	11,477,855.37	15,181,993.24	11,241,824.00	12,186,255.00
Headcount of HIP Policyholders	3,747	3,825	3,760	3,771
Claims per Policyholder ( <i>total claims divided by headcount</i> )	3,063	3,969	2,990	3,232
Volume of claims	105,907	108,171	106,251	118,997
<b>FCF</b>				
Total Claims for FCF	31,529,948.81	35,629,647.90	33,487,184.18	34,529,007.68
Headcount of FCF Policyholders	4,956	5,025	5,114	5,250
Claims per Policyholder ( <i>total claims divided by headcount</i> )	6,362	7,090	6,548	6,577
Volume of claims	334,113	326,263	320,473	375,409
<b>BHB Subsidy</b>				
Total Claims for Hospital Subsidy	N/A	138,000,000.00	Discontinued	Discontinued
No. of Participants for Hospital Subsidy	15,193	21,000	11,877	12,000
Claims per Participant ( <i>total claims divided by participants</i> )	N/A	6,571	Discontinued	Discontinued
Volume of claims	N/A	210,000	Discontinued	Discontinued
Total Encounters for Hospital Subsidy	N/A	N/A	N/A	134,000,000
Volume of encounters	N/A	N/A	N/A	65,490
<b>Stakeholder Engagement</b>				
Increase the use of LIN by Local Providers	10%	10%	10%	10%
Increase the number of customer survey respondents	30%	30%	30%	30%
<b>Digital Efficiency and Reliability</b>				
Reduce total office paper volume	20%	20%	20%	20%
Ensure all local providers are paid electronically	100%	100%	100%	100%

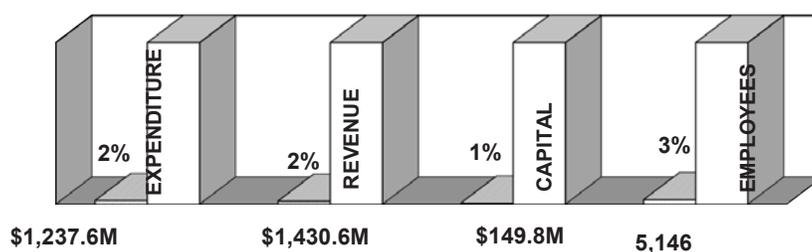
# MINISTRY OF ECONOMY & LABOUR

TO DRIVE ECONOMIC GROWTH & JOB CREATION.



The Hon. Jason Hayward, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
<b>CURRENT EXPENDITURE ( \$000)</b>							
44	MIN. OF ECONOMY & LABOUR HQ	1,397	1,201	1,451	1,075	(126)	(10)
14	DEPT. OF STATISTICS	2,012	2,542	2,542	3,358	816	32
27	IMMIGRATION	5,599	6,238	6,238	6,867	629	10
29	REGISTRY GENERAL	1,692	1,801	1,814	1,944	143	8
60	WORKFORCE DEVELOPMENT	3,830	4,214	4,426	4,519	305	7
94	DEPT. OF ECONOMIC DEVELOPMENT	7,277	8,426	8,424	8,623	197	2
99	DEPT. OF LABOUR	0	1,272	1,272	1,199	(73)	0
		<b>21,807</b>	<b>25,694</b>	<b>26,167</b>	<b>27,585</b>	<b>1,891</b>	<b>7</b>
<b>REVENUE (\$000)</b>							
44	MIN. OF ECONOMY & LABOUR HQ	12	0	0	0	0	0
27	IMMIGRATION	17,658	21,650	19,054	18,627	(3,023)	(14)
29	REGISTRY GENERAL	2,228	2,003	2,193	2,202	199	0
60	WORKFORCE DEVELOPMENT	9	8	8	8	0	0
94	ECONOMIC DEVELOPMENT	5,641	5,800	5,800	5,700	(100)	(2)
		<b>25,548</b>	<b>29,461</b>	<b>27,055</b>	<b>26,537</b>	<b>(2,924)</b>	<b>(10)</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	366	167	543	930		
		<b>366</b>	<b>167</b>	<b>543</b>	<b>930</b>		
						<b>FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16</b>	
<b>EMPLOYEE NUMBERS</b>							
		<b>118</b>	<b>130</b>	<b>130</b>	<b>139</b>	<b>9</b>	<b>7</b>



Ministry Estimates compared with total Government Estimates

## HEAD 44 MINISTRY OF ECONOMY & LABOUR HQ

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*To establish effective policy that helps foster economic growth and the expansion of jobs.*

### DEPARTMENT OBJECTIVES

1. Continue to implement Immigration Reform by providing oversight of process improvements, policy and legislative changes, and IT system upgrades and enhancements.
2. Provide oversight of the Department of Workforce Development for the implementation of the Youth Employment Strategy and Workforce Development Strategy.
3. Provide oversight of the Department of Labour to promote harmonious industrial relations.
4. Provide oversight of the Department of Statistics for the timely distribution of data and other relevant information.
5. Provide oversight of the Economic Development Department to implement economic growth initiatives and the Economic Development Strategy.
6. Support the Registry General in the accurate recording of vital records and protection of intellectual property.

### GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG							
BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>4401</b>	<b>GENERAL</b>						
	54010 CONSUMER AFFAIRS	0	0	250	0	0	0
	54060 ADMINISTRATION	609	1,176	1,176	1,055	(121)	(10)
	54200 LABOUR RELATIONS	787	0	0	0	0	0
	54210 IMMIGRATION APPEALS TRIBUNAL	1	25	25	20	(5)	(20)
	<b>TOTAL</b>	<b>1,397</b>	<b>1,201</b>	<b>1,451</b>	<b>1,075</b>	<b>(126)</b>	<b>(10)</b>

## HEAD 44 MINISTRY OF ECONOMY & LABOUR HQ - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,043	640	638	575	(65)	(10)
	TRAINING	4	2	2	2	0	0
	TRAVEL	88	83	85	121	38	46
	COMMUNICATIONS	10	16	14	9	(7)	(44)
	ADVERTISING & PROMOTION	2	120	113	60	(60)	(50)
	PROFESSIONAL SERVICES	204	300	545	260	(40)	(13)
	RENTALS	0	1	5	5	4	400
	REPAIR AND MAINTENANCE	12	0	2	2	2	0
	ENERGY	7	0	0	0	0	0
	MATERIALS & SUPPLIES	21	27	32	31	4	15
	EQUIPMT. (MINOR CAPITAL)	0	0	3	0	0	0
	OTHER EXPENSES	6	12	12	10	(2)	(17)
	<b>TOTAL</b>	<b>1,397</b>	<b>1,201</b>	<b>1,451</b>	<b>1,075</b>	<b>(126)</b>	<b>(10)</b>

### REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8881 Penalties	12	0	0	0	0	0
	<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
BUSINESS UNIT		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	DESCRIPTION	(3)	(4)	(5)	(6)	(7)	%
							(8)
54060	ADMINISTRATION	5	6	6	5	(1)	(17)
54200	LABOUR RELATIONS	6	0	0	0	0	0
	<b>TOTAL</b>	<b>11</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>(1)</b>	<b>(17)</b>

## HEAD 44 MINISTRY OF ECONOMY & LABOUR HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 54060 - Administration</b>				
Percentage of Throne Speech initiatives completed during the fiscal year.	100%	100%	60%	100%
Variance between Approved Estimate and Actual current account expenditure for the Ministry of Labour.	+ 30%	+/- 5%	+/- 10%	+/- 10%
<b>BUSINESS UNIT: 54210 - Immigration Appeals Tribunal</b>				
Percentage of Tribunals held.	33%	100%	33%	100%
Number of Immigration Tribunals still outstanding at the end of the period.	2	0	2	0

# HEAD 14 DEPARTMENT OF STATISTICS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To produce and provide statistical information for data-driven decision making for Bermuda.*

## DEPARTMENT OBJECTIVES

1. Raise the Department of Statistics profile through improved accessibility to statistical data and information utilizing innovative digital tools by March 2026.
2. Ensure the collection, compilation and production of statistical outputs are based on the most current international statistical methodologies, standards and best practices, by using data quality frameworks by March 2026.
3. Operate a transparent and citizen-centric department by improving the understanding and use of statistical data and information by March 2026.
4. Engage in targeted external and internal training and development to build the statistical capacity required to sustain a high-performing department by March 2026.

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
<b>1401</b>	<b>MONTHLY TO ANNUAL SURVEYS</b>						
	24010 CENSUSES AND SPECIAL SURVEYS	3	0	0	152	152	0
	24015 ADMINISTRATION	478	635	696	839	204	32
	24020 CORE STATISTICS & PUBLICATIONS	527	838	670	910	72	9
	24025 CORE ANNUAL SURVEYS	592	366	563	584	218	60
		<b>1,600</b>	<b>1,839</b>	<b>1,929</b>	<b>2,485</b>	<b>646</b>	<b>35</b>
<b>1402</b>	<b>NON-ANNUAL SURVEYS</b>						
	24055 CENSUS & SURVEY RES. UNIT	372	555	501	551	(4)	(1)
	24065 HOUSEHOLD EXP. SURVEY	40	148	112	322	174	118
		<b>412</b>	<b>703</b>	<b>613</b>	<b>873</b>	<b>170</b>	<b>24</b>
	<b>TOTAL</b>	<b>2,012</b>	<b>2,542</b>	<b>2,542</b>	<b>3,358</b>	<b>816</b>	<b>32</b>

# HEAD 14 DEPARTMENT OF STATISTICS - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,612	1,943	1,579	2,331	388	20
	WAGES	3	0	329	139	139	0
	OTHER PERSONNEL COSTS	1	6	1	8	2	33
	TRAINING	5	7	4	7	0	0
	TRAVEL	1	8	7	8	0	0
	COMMUNICATIONS	0	4	4	4	0	0
	ADVERTISING & PROMOTION	0	0	5	10	10	0
	PROFESSIONAL SERVICES	69	245	252	515	270	110
	RENTALS	153	161	151	161	0	0
	REPAIR AND MAINTENANCE	59	51	57	51	0	0
	ENERGY	45	50	55	50	0	0
	MATERIALS & SUPPLIES	49	60	85	67	7	12
	EQUIPMT. (MAJOR/MINOR CAPIT.)	0	0	1	0	0	0
	OTHER EXPENSES	15	7	12	7	0	0
	<b>TOTAL</b>	<b>2,012</b>	<b>2,542</b>	<b>2,542</b>	<b>3,358</b>	<b>816</b>	<b>32</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	24010 CENSUS & SPECIAL SURVEYS	0	0	0	2	2	0
	24015 ADMINISTRATION	2	3	2	4	1	33
	24020 CORE STATISTICS & PUBLICATIONS	6	10	10	10	0	0
	24025 CORE ANNUAL SURVEYS	5	4	4	5	1	25
	24055 CENSUS & SURVEY RES. UNIT	4	5	5	6	1	20
	<b>TOTAL</b>	<b>17</b>	<b>22</b>	<b>21</b>	<b>27</b>	<b>5</b>	<b>23</b>

## HEAD 14 DEPARTMENT OF STATISTICS - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 24015 - Administration</b>				
Improve accessibility to statistical data through innovative digital tools	Increased number of followers on social media by 15%	**	**	**
Raise the profile of the Department of Statistics with improved accessibility to statistical data through innovative digital tools: i. social media ii. messaging apps iii. online news ads iv. newsletters	*	i. 1 monthly post ii. 1 per month iii. 1 per quarter iv. 1 per year	i. 1 monthly post ii. 1 per month iii. 1 per quarter iv. 1 per year	i. 1 monthly post ii. 1 per month iii. 1 per quarter iv. 1 per year
Number of courses taken by staff in recognized training in statistical methodologies and best practices	20	**	**	**
100% of staff will engage in targeted external and internal training and development by March	*	100%	100%	100%
<b>BUSINESS UNIT: 24020 - Core Statistics &amp; Publications</b>				
Email and electronic devices for the collection of Consumer Price Index price data used	Collection rate 30% electronically	**	**	**
Scope of economic statistics increased to: production account estimates by institutional sector; Gross Domestic Product by income approach estimates; household final consumption expenditure using the Classification of Individual Consumption According to Purpose	Production account estimates by institutional sector published; household final consumption expenditure estimates published	**	**	**
100% of all outputs will undergo a formal review to ensure that the collection, compilation and production are based on the most current international statistical methodologies	100%	100%	100%	100%
<b>BUSINESS UNIT: 24025 - Core Annual Surveys</b>				
Data Quality Assessment Framework (DQAF) for National Accounts completed	Achieve 70% of the 5 components of the DQAF	**	**	**
Economic Activity Survey	Response rate to survey 72%	**	**	**
Balance of Payments Survey data on trade between special purpose entities and non-residents aligned with the Balance of Payments Manual (BPM) version 6	Response rate to survey 89%	**	**	**
Electronic devices for field data collection during Labour Force Surveys	100% of data collection	**	**	**
Target response rates for major statistical surveys: i. Labour Force Surveys (Spring/Fall) ii. Economic Activity Survey (annual) iii. Balance of Payments (quarterly) iv. Household Income and Expenditure Survey (ad hoc)	*	i. 80% ii. 80% iii. 80% iv. 80%	i. 80% ii. 72% iii. 93% iv. 24%	i. 80% ii. 80% iii. 80% iv. 70%

\*Revised measure

\*\* Measure discontinued

**HEAD 14 DEPARTMENT OF STATISTICS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 24055 - Census &amp; Survey Research Unit</b>				
Process International Trade Statistics on a monthly basis for use in the production of key economic indicators such as the Gross Domestic Product and Balance of Payments	Data processed monthly	Data processed monthly	Data processed monthly	Data processed monthly
National Household Income and Expenditure Survey	Response rate 12% by March 2024	**	**	**
Develop a formal Data Quality Assessment Framework for all outputs produced by the Department of Statistics by March	*	100%	100%	100%

*\*Revised measure*

*\*\* Measure discontinued*

# HEAD 27 IMMIGRATION

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Facilitate economic growth for the benefit of Bermudians, residents and visitors while protecting Bermuda's borders.*

## DEPARTMENT OBJECTIVES

1. The Department of Immigration has responsibility for: enforcing the Bermuda Immigration and Protection Act 1956 and related policies and procedures, providing advice to the Minister and Permanent Secretary in the formulation of legislation and policy, the timely processing of applications for employment and residency, and investigating immigration infractions.

## GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE 2024/25 vs 2025/26	
BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>2702</b>	<b>OPERATIONS DIVISON</b>						
37010	CORPORATE SERVICES	787	1,078	1,078	948	(130)	(12)
37020	PERSONAL SERVICES	1,201	1,419	1,394	1,311	(108)	(8)
37030	COMPLIANCE	2,236	2,344	2,337	3,228	884	38
		<b>4,224</b>	<b>4,841</b>	<b>4,809</b>	<b>5,487</b>	<b>646</b>	<b>13</b>
<b>2703</b>	<b>FINANCE/ADMINISTRATION</b>						
37040	FINANCE & ADMINISTRATION	1,375	1,397	1,429	1,380	(17)	(1)
		<b>1,375</b>	<b>1,397</b>	<b>1,429</b>	<b>1,380</b>	<b>(17)</b>	<b>(1)</b>
	<b>TOTAL</b>	<b>5,599</b>	<b>6,238</b>	<b>6,238</b>	<b>6,867</b>	<b>629</b>	<b>10</b>

## HEAD 27 IMMIGRATION - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,846	3,834	4,408	4,513	679	18
	WAGES	415	0	0	0	0	0
	OTHER PERSONNEL COSTS	84	0	0	0	0	0
	TRAINING	0	0	1	17	17	0
	TRAVEL	0	0	1	0	0	0
	COMMUNICATIONS	177	202	185	201	(1)	(0)
	PROFESSIONAL SERVICES	732	949	340	236	(713)	(75)
	RENTALS	86	70	97	70	0	0
	REPAIR AND MAINTENANCE	1,129	1,017	1,048	1,656	639	63
	INSURANCE	1	1	1	1	0	0
	CLOTHING, UNIFORMS & LAUNDRY	3	3	3	3	0	0
	MATERIALS & SUPPLIES	58	70	65	70	0	0
	EQUIPMT. (MINOR CAPITAL)	2	2	3	5	3	150
	OTHER EXPENSES	66	90	86	95	5	6
	<b>TOTAL</b>	<b>5,599</b>	<b>6,238</b>	<b>6,238</b>	<b>6,867</b>	<b>629</b>	<b>10</b>

### REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	vs	
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8275 Entry Clearance	24	32	38	35	3	9
	8277 Passport Issuance	807	864	818	818	(46)	(5)
	8281 Work Permits - Full/Part Time	11,900	14,209	12,550	12,687	(1,522)	(11)
	8283 Work Permits - Temporary	2,765	2,709	2,709	2,765	56	2
	8285 Work Permits - Work & Reside	146	402	152	146	(256)	(64)
	8286 Work Permits - Appeals	108	72	116	120	48	67
	8287 Work Permits - General	528	372	479	580	208	56
	8293 Residence Fees	55	120	61	61	(59)	(49)
	8297 Bermudian Status	143	151	170	148	(3)	(2)
	8299 Nationality	259	246	363	282	36	15
	8301 Status & Naturalisation-Other	920	2,454	1,577	919	(1,535)	(63)
	8881 Penalties	3	19	21	66	47	247
	<b>TOTAL</b>	<b>17,658</b>	<b>21,650</b>	<b>19,054</b>	<b>18,627</b>	<b>(3,023)</b>	<b>(14)</b>

**HEAD 27 IMMIGRATION - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
37010	CORPORATE SERVICES	11	11	14	12	1	9
37020	PERSONAL SERVICES	11	11	13	12	1	9
37030	COMPLIANCE	14	14	17	18	4	29
37040	FINANCE & ADMINISTRATION	8	8	7	8	0	0
<b>TOTAL</b>		<b>44</b>	<b>44</b>	<b>51</b>	<b>50</b>	<b>6</b>	<b>14</b>

## HEAD 27 IMMIGRATION - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 37010 CORPORATE SERVICES</b>				
Number of days for the vetting step of bulk work permit applications	2 work days	2 work days	2 work days	2 work days
Percentage reduction of customer inquiries for application updates in the Corporate Services Section (work permit application processes)	50%	50%	50%	75%
Average process time-standard, seasonal and occasional work permits	20 work days - 2 months	20 work days	20 work days	20 work days
Average process time - short-term - periodic, global, new businesses and global entrepreneur permits and travelling salespersons	10 work days	10 work days	10 work days	10 work days
Average process time-landing permits	5 work days	5 work days	5 work days	5 work days
Time to Process Emergency Permit	48 hours	48 hours	48 hours	48 hours
<b>BUSINESS UNIT: 37020 PERSONAL SERVICES</b>				
Percentage of the administrative tasks automated for resident-type applications (Bermudian status, Permanent Resident's Certificates)	25%	25%	25%	75%
Percentage reduction of customer inquiries for application updates in the Personal Services Section	50%	50%	50%	75%
Time to process ex-spouses Rights Certificate	2-3 months	2-3 months	2-3 months	2-3 months
Average process time-passport issuance days <b>Note: during the pandemic passports were not being renewed - once the borders opened, we received 2+ years worth of passport applications</b>	11 weeks	11 weeks	11 weeks	11 weeks
Average process time-confirmation letter (Already on Bermudian Status Register)	5 work days	5 work days	5 work days	5 work days
Average process time-Form 5(2) - Confirmation letter (added to Register)	10 work days	10 work days	10 work days	10 work days
Average process time-letter of non-citizenship	5 work days	5 work days	5 work days	5 work days
Average process time-Grant of Bermudian status Commonwealth citizen	6-9 months	6-9 months	6-9 months	6 months
Average process time grant of Bermudian status-non-Commonwealth citizen - <b>NOTE: requires two applications with a turnaround time of 6 - 9 months each</b>	12-18 months	12-18 months	12-18 months	12 months
Average process time - Naturalisation or Registration as BOTC	6-9 months	6-9 months	6-9 months	6 months

## HEAD 27 IMMIGRATION - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 37020 PERSONAL SERVICES - cont.</b>				
Average process time-issuance of Residential Certificate - the Economic Investment Certificate is the pre-requisite to a Residential Certificate	5-10 working days	5-10 working days	5-10 working days	5-10 working days
Average process time-permission to reside - first time	20 work days	20 work days	20 work days	20 work days
Average process time-permission to reside - Renewal	20 work days	20 work days	20 work days	20 work days
Average process time-multiple re-entry permit	10 work days	10 work days	10 work days	10 work days
Average process time-issuing legal rights to spouse of a Bermudian	2-4 months	2-4 months	2-4 months	1 month
Average process time-grant of permanent residents certificate	6-9 months	6-9 months	6-9 months	3-6 months
Average process time-issuing certified copies of documents	1-2 months	1-2 months	1-2 months	1 month
Average process time-landing permits	7 work days	7 work days	7 work days	7 work days
<b>BUSINESS UNIT: 37030 COMPLIANCE</b>				
Percentage of passengers and employees satisfied with the new border management system	90%	90%	90%	90%
Percentage of all Senior Immigration Inspectors trained in safety measures that will assist them in carrying out the duties of their role effectively and efficiently	85%	85%	85%	85%
Average process time-investigating illegal worker	3-6 months	3-6 months	3-6 months	3-6 months
Average process time-investigating an overstay	1 month	1 month	1 month	1 month
Average process time-regularising and employment	3-6 months	3-6 months	3-6 months	3-6 months
<b>BUSINESS UNIT: 37040 FINANCE &amp; ADMINISTRATION</b>				
Number of vacant and funded positions filled the period April 1 and March 31	1	9	9	12
Number of key positions identified that require a succession plan; i.e. hard to fill positions, prepare development plan for each position, and effect the succession plan for oversight and monitoring	5	5	5	5

# HEAD 29 REGISTRY GENERAL

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Preservation of vital and general records, and the protection of intellectual property rights.*

## DEPARTMENT OBJECTIVES

1. Ensure vital records are accessible and accurately recorded.
2. Ensure accountability, efficiency and transparency when registering professional bodies, charitable organizations and trade unions.
3. Ensure the infrastructure and environment for the granting, protection and exploitation of intellectual property rights.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG						2024/25	
BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	vs	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>2901</b>	<b>REGISTRY GENERAL</b>						
39000	ADMINISTRATION	758	809	783	835	26	3
39010	INTELLECTUAL PROPERTY REG	521	635	613	652	17	3
39020	PROPERTY, PROF & ORGAN REG	141	67	137	148	81	121
39030	BIRTHS, MARRIAGES & DEATHS	272	290	281	309	19	7
	<b>TOTAL</b>	<b>1,692</b>	<b>1,801</b>	<b>1,814</b>	<b>1,944</b>	<b>143</b>	<b>8</b>

## HEAD 29 REGISTRY GENERAL - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(3)	(4)	(5)	(6)	(7)	(8)		
	SALARIES	1,417	1,574	1,575	1,727	153	10
	WAGES	89	0	0	0	0	0
	TRAINING	1	5	1	1	(4)	(80)
	TRANSPORT	0	2	0	2	0	0
	TRAVEL	0	22	23	0	(22)	(100)
	COMMUNICATIONS	3	5	4	4	(1)	(20)
	ADVERTISING & PROMOTION	0	2	2	1	(1)	(50)
	PROFESSIONAL SERVICES	15	8	3	8	0	0
	REPAIR AND MAINTENANCE	111	119	130	128	9	8
	MATERIALS & SUPPLIES	33	42	34	43	1	2
	EQUIPMT. (MINOR CAPITAL)	0	0	17	0	0	0
	OTHER EXPENSES	23	22	25	30	8	36
	<b>TOTAL</b>	<b>1,692</b>	<b>1,801</b>	<b>1,814</b>	<b>1,944</b>	<b>143</b>	<b>8</b>

## HEAD 29 REGISTRY GENERAL - continued

### REVENUE SUMMARY

(1)	(2)	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26	
						(\$000) (7)	% (8)
8315	Registration Fees	78	70	65	70	0	0
8323	Trade Mark Application	229	220	218	221	1	0
8324	Assignments	21	20	25	30	10	50
8325	Trade Mark Registration	134	120	300	273	153	128
8326	IP Certificates	74	70	61	70	0	0
8327	Trade Mark-Other	82	75	85	75	0	0
8328	Trade Mark Renewals	456	370	367	372	2	1
8335	Patent Fees	5	6	3	2	(4)	(67)
8336	Domain Names	218	208	227	216	8	4
8337	Design Fees	0	0	1	1	1	0
8339	Arch.& Prof.Eng. Fees	1	2	1	2	0	0
8341	Trade Union Fees	0	2	0	2	0	0
8345	Public Search Facility	10	12	8	12	0	0
8347	Property Reg.Fees	64	65	53	65	0	0
8353	Certified Copies	5	9	11	9	0	0
8359	Birth Certificates	312	260	260	260	0	0
8361	Other Fees-Births	13	7	11	10	3	43
8363	Marriage Licence Fees	115	115	121	120	5	4
8364	Maritime Marriage Licence Fees	129	117	103	120	3	3
8365	Marriage Ceremony Fees	33	35	39	37	2	6
8367	Marriage Certificate Fees	102	85	105	90	5	6
8368	Maritime Marriage Cert Fees	25	20	18	25	5	25
8369	Marriage Special Licence	2	5	1	2	(3)	(60)
8370	Maritime Marriage Special Licence	1	2	0	2	0	0
8371	Other Fees-Marriages	9	7	10	13	6	86
8372	Maritime Marriage Other Fees	2	2	0	2	0	0
8375	Death Certificates	80	70	85	70	0	0
8377	Other Fees-Death	2	1	1	1	0	0
8379	Affidavits	2	1	3	2	1	100
8441	Domestic Partnership	3	7	5	8	1	14
8881	Penalties	18	20	6	20	0	0
8899	Sundry Receipts	3	0	0	0	0	0
<b>TOTAL</b>		<b>2,228</b>	<b>2,003</b>	<b>2,193</b>	<b>2,202</b>	<b>199</b>	<b>10</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2023/24 ACTUAL (3)	2024/25 ORIGINAL (4)	2024/25 REVISED (5)	2025/26 ESTIMATE (6)	DIFFERENCE 2024/25 vs 2025/26	
						(7)	% (8)
39000	ADMINISTRATION	7	7	7	7	0	0
39010	INTELLECTUAL PROPERTY	6	6	6	6	0	0
39020	PROPERTY, PROF & ORGAN REG	2	1	1	2	1	100
39030	BIRTHS, MARRIAGES & DEATHS	4	4	5	5	1	25
<b>TOTAL</b>		<b>19</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>2</b>	<b>11</b>

## HEAD 29 REGISTRY GENERAL - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 39010 - Intellectual Property Reg.</b>				
To ensure that 90% of all trademark, patent and design applications received are processed within 4 - 6 months of the date of receipt.	100%	100%	100%	100%
To ensure that 100% of all correspondence with respect to applications, post registrations and the issue of certificates for all patents, trademarks and designs are processed and actioned within one month of the date of receipt.	95%	100%	100%	100%
To promote e-commerce by managing the registration of the Bermuda Country Code Top Level Domain Name [.BM], the Section ensures that all requests for registration or modification are completed within five days of the date of receipt of online application and other relevant documentation.	100%	100%	100%	100%
<b>BUSINESS UNIT: 39020 - Property, Prof &amp; Organ Reg.</b>				
Maintain the registering of charitable organizations to within 7 days of receipt of the Charity Commissioner's decision.	100%	100%	100%	100%
Maintain the registering of professional bodies to within 3 days of receipt of approval notice from the relevant board and committee.	100%	100%	100%	100%
Maintain the registering of chattel mortgages and deed poll notices to within 10 days of receipt of the notices in the office	100%	100%	100%	100%
<b>BUSINESS UNIT: 39030 - Births, Marriages &amp; Deaths</b>				
Maintain the registration of all births, domestic partnerships, marriages and deaths to within 10 days of receipt of the notice forms in office.	100%	100%	100%	100%
To maintain the registering of marriages and domestic partnerships to within 10 days of receipt of the Particulars of Marriage and Domestic Partnerships forms in office.	100%	100%	100%	100%

## **HEAD 60 WORKFORCE DEVELOPMENT**

## **CURRENT ACCOUNT ESTIMATES**

### **MISSION STATEMENT**

*To develop a resilient workforce, to provide a sustainable and stable community.*

### **DEPARTMENT OBJECTIVES**

1. Continue to implement the Youth Employment Strategy focusing on increasing educational and vocational training opportunities tailored to high demand industries and supporting youth in their transition from education to employment.
2. Expand apprenticeship and internship placements available to Bermudians; with a focus on engaging young people in skill-building experiences.
3. Strengthen employer partnerships for youth and apprenticeship placement.
4. Increase engagement and communication with Bermuda's Young People.

# HEAD 60 WORKFORCE DEVELOPMENT

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26 (\$000) % (7) (8)	
(1)	(2)						
<b>6001 GENERAL ADMINISTRATION</b>							
70000 ADMINISTRATION		620	837	816	892	55	7
		<b>620</b>	<b>837</b>	<b>816</b>	<b>892</b>	<b>55</b>	<b>7</b>
<b>6003 CAREER DEVELOPMENT</b>							
70300 CAREER DEVELOPMENT ADMIN		1,601	1,658	1,658	2,147	489	29
		<b>1,601</b>	<b>1,658</b>	<b>1,658</b>	<b>2,147</b>	<b>489</b>	<b>29</b>
<b>6004 TRAINING</b>							
70014 TRAINING ADMINISTRATION		1,609	1,719	1,952	1,480	(239)	(14)
		<b>1,609</b>	<b>1,719</b>	<b>1,952</b>	<b>1,480</b>	<b>(239)</b>	<b>(14)</b>
	<b>TOTAL</b>	<b>3,830</b>	<b>4,214</b>	<b>4,426</b>	<b>4,519</b>	<b>305</b>	<b>7</b>

# HEAD 60 WORKFORCE DEVELOPMENT - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,843	2,021	2,022	2,121	100	5
	WAGES	608	600	601	600	0	0
	TRAINING	3	7	33	61	54	771
	TRAVEL	6	16	18	16	0	0
	COMMUNICATIONS	38	15	29	15	0	0
	ADVERTISING & PROMOTION	6	15	14	15	0	0
	PROFESSIONAL SERVICES	76	124	112	124	0	0
	RENTALS	5	4	4	4	0	0
	REPAIR AND MAINTENANCE	79	159	111	191	32	20
	ENERGY	30	53	38	53	0	0
	MATERIALS & SUPPLIES	48	64	65	62	(2)	(3)
	GRANTS AND CONTRIBUTIONS	1,088	1,136	1,379	1,257	121	11
	<b>TOTAL</b>	<b>3,830</b>	<b>4,214</b>	<b>4,426</b>	<b>4,519</b>	<b>305</b>	<b>7</b>

## REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8435 Application Fees-NTB	9	2	1	1	(1)	(50)
	8436 Certification Fees-NTB	0	6	7	7	1	17
	<b>TOTAL</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0</b>

# HEAD 60 WORKFORCE DEVELOPMENT - continued

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
70000	ADMINISTRATION	5	5	5	5	0	0
70014	TRAINING ADMINISTRATION	8	8	8	8	0	0
70300	CAREER DEVELOPMENT ADMIN	8	8	8	8	0	0
<b>TOTAL</b>		<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>0</b>

## HEAD 60 WORKFORCE DEVELOPMENT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 70000 - Administration</b>				
Administrative response time to general Enquiries	2 business days	2 business days	2 business days	2 business days
Monitor Processing time for Departmental POs	3 business days	3 business days	3 business days	3 business days
Process Client feedback surveys	Monthly	Monthly	Monthly	Monthly
To support the operations of the department to ensure the accounting processes, policy and procedures align with Financial Instructions.	3 business days	discontinued	discontinued	discontinued
<b>BUSINESS UNIT: 70014 - Training Administration</b>				
Input initial client's case data into the Launch Pad information data system within 5 working days of receipt	5 business days	5 business days	5 business days	3 business days
To ensure arrangements of monthly Board and Committee meetings	0	10	6	10
Provide quarterly reports of Bermudians in industry driven occupations	Monthly	Monthly	Quarterly	Quarterly
Provide required reports and information for the National Certification and Apprenticeship Board (Formerly the National Training Board)	Monthly	Monthly	Monthly	Monthly
National Certification Rate - percentage of trainees/apprentices that achieve national certification	0	90%	60%	70%
Increase number of apprentices YOY	0	10%	10%	25%
Average time taken to complete enforcement investigations	0	60 days	60 days	30 days
Percentage of scholarship funds utilized	0	100%	100%	100%
Percentage of Trainees that complete the program	0	85%	85 %	85%
Participant satisfaction - average participant satisfaction rating on a 5 point scale	0	4	4	4
File clients information contained in a physical file on a weekly basis	Weekly	Discontinued	Discontinued	Discontinued
Accurately record and input clients data for training programmes	Monthly	Discontinued	Discontinued	Discontinued
<b>BUSINESS UNIT: 70015 - Certification</b>				
Percentage of Certifications Awarded	0	0	0	25%
Number of enforcement investigations	8	12	12	12
Number of individuals sponsored for industry certification training courses	200	10%	5%	15%
Number of certifications awarded	125	10%	10%	Discontinued
Number of designated trade occupations	4	6	4	4

## HEAD 60 WORKFORCE DEVELOPMENT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 70016 - Apprenticeship/Professional Dev.</b>				
Number of persons sponsored for training (local and overseas)	175	5% increase	5% increase	5% increase
Number of sponsored trainees - Local	54	5% increase	5% increase	5 % increase
Number of sponsored trainees - Overseas	14	5% increase	5% increase	5% increase
Number of persons awarded scholarships for training - Local	73	5% increase	5% increase	5% increase
Number of persons awarded scholarships for training - Overseas	18	5% increase	5% increase	5% increase
Number of apprenticeship	25	5% increase	5% increase	5% increase
<b>BUSINESS UNIT: 70300 - Career Development Admin.</b>				
Input Clients case data into Client Information System	2 business days	2 business days	2 business days	2 business days
Coordinate Client Personal Employment Plans - Input data into client information system within 5 working days.	5 business days	5 business days	5 business days	5 business days
<b>BUSINESS UNIT: 70400 - Career Development</b>				
Number of persons assessed for career, skills and aptitude	63	350	300	350
Number of persons participated in employability skills training	175	300	350	400
Number of persons placed	62	100	200	250
Number of participants in Youth Employment Programmes	193	300	200	250
Number of New Clients registered in the Client Information System	162	200	350	350
Percentage of Clients with completed PEPs	0	80%	50%	65%
Number of clients participating in Employability skills training. Increase YOY participation	0	25%	25%	25%
Percentage of referred clients who secure employment	0	40%	40%	40%
Average rating of PEP quality by clients - on a 5 point rating scale	0	4	4	4
Average time taken to respond to Employment referrals	2 business days	2 business days	2 business days	2 business days
Percentage of participants reporting improved skills after training	0	85%	85%	85%
Number of candidate registrants on electronic job board	30,000	Discontinued	Discontinued	Discontinued
Number of Employers registered on electronic job board	3,000	Discontinued	Discontinued	Discontinued
Number of persons registered	500	Discontinued	Discontinued	Discontinued
Number of new registrants on internal data base	250	Discontinued	Discontinued	Discontinued
Number of individuals hired through the Job Board	7,500	Discontinued	Discontinued	Discontinued
Number of Personal Employment Plans Developed for Career Development Clients	78	Discontinued	Discontinued	Discontinued
Number of persons registered Department of Workforce Development	200	Discontinued	Discontinued	Discontinued
Number of Clients hired as a result of Career Development Referral	72	Discontinued	Discontinued	Discontinued

### MISSION STATEMENT

*To advance the sustainable growth, development and diversification of Bermuda's economy.*

### DEPARTMENT OBJECTIVES

1. Facilitate, create, and implement policies to support the Bermuda Economic Development Strategy 2023-27.
2. In collaboration with industry stakeholders, position Bermuda as an ideal test market for innovative product and industry development.
3. Identify the jurisdiction's market fit, clearly communicate its message, and drive opportunities that lead to economic activity.
4. Process various Land Licenses and Incentive For Job Maker applications in a timely, efficient and professional manner.
5. Facilitate opportunities for technology education, mentoring and training, and support e-entrepreneurship.
6. Help create a more attractive regulatory environment for business and enhanced communication between the Government of Bermuda and the private sector.

# HEAD 94 ECONOMIC DEVELOPMENT

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE					2025/26	DIFFERENCE	
PROG		2023/24	2024/25	2024/25	ESTIMATE	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED		vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>9403</b>	<b>ANALYSIS &amp; POLICY</b>						
	104000 ADMINISTRATION	7,116	8,426	8,424	8,623	197	2
	104030 CORPORATE SERVICES	27	0	0	0	0	0
		<b>7,143</b>	<b>8,426</b>	<b>8,424</b>	<b>8,623</b>	<b>197</b>	<b>2</b>
<b>9405</b>	<b>CONCIERGE &amp; ENGAGEMENT</b>						
	104120 CONCIERGE SERVICES	134	0	0	0	0	0
		<b>134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>7,277</b>	<b>8,426</b>	<b>8,424</b>	<b>8,623</b>	<b>197</b>	<b>2</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE					2025/26	DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	ESTIMATE	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED		vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	438	1,147	1,147	1,416	269	23
	TRAINING	1	56	16	41	(15)	(27)
	TRAVEL	22	68	68	68	0	0
	COMMUNICATIONS	5	10	16	20	10	100
	ADVERTISING & PROMOTION	220	200	185	100	(100)	(50)
	PROFESSIONAL SERVICES	0	333	233	208	(125)	(38)
	RENTALS	2	90	99	108	18	20
	REPAIR AND MAINTENANCE	20	37	85	77	40	108
	MATERIALS & SUPPLIES	9	15	15	15	0	0
	OTHER EXPENSES	1	1	1	1	0	0
	GRANTS & CONTRIBUTIONS	6,559	6,469	6,559	6,569	100	2
	<b>TOTAL</b>	<b>7,277</b>	<b>8,426</b>	<b>8,424</b>	<b>8,623</b>	<b>197</b>	<b>2</b>

**HEAD 94 ECONOMIC DEVELOPMENT - continued**

**CURRENT  
ACCOUNT  
ESTIMATES**

**REVENUE SUMMARY**

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8288 Work Permit Exemption Fee	301	300	300	200	(100)	(33)
	8291 Land Acquisition Fees	5,340	5,500	5,500	5,500	0	0
	<b>TOTAL</b>	<b>5,641</b>	<b>5,800</b>	<b>5,800</b>	<b>5,700</b>	<b>(100)</b>	<b>(2)</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

(1)	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	104000 ADMINISTRATION	6	9	6	7	(2)	(22)
	<b>TOTAL</b>	<b>6</b>	<b>9</b>	<b>6</b>	<b>7</b>	<b>(2)</b>	<b>(22)</b>

## HEAD 94 DEPT. OF ECONOMIC DEVELOPMENT - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>PROGRAMME: 9403 - Analysis &amp; Policy</b>				
Articles and editorial content published	86	65	80	70
Research/Stakeholder engagement initiatives completed	7	7	4	4
Initiatives offered in the community	7	6	5	6
New business partnerships	0	6	2	3
Strategic business initiatives	1	2	2	2
Business partner compliance	1	1	0	0
Incentives for job makers - application processing time no longer than 8 weeks**	20%	100%	65%	65%
Alien Land Licenses - application processing time no longer than 30 business days	90%	100%	75%	75%
<b>PROGRAMME: 9404 - Research &amp; Legislative Support</b>				
Separate instances of progressive business-related public and private legislation change in the fiscal year	3	6	3	3
<b>PROGRAMME: 9405 - Concierge &amp; Engagement</b>				
Work permit applications for new strategic business partners - application processing time no longer than 10 business days	0%	100%	0	100%
Social Insurance applications for new strategic business partners - application processing time no longer than 3 business days	100%	100%	100%	100%
Payroll Tax applications for new strategic business partners - application processing time no longer than 3 business days	100%	100%	100%	100%

**MISSION STATEMENT**

*To provide services to support and foster positive employment relations and harmonious industrial relations within Bermuda in alignment with international best practices.*

**DEPARTMENT OBJECTIVES**

1. To monitor and enforce the Employment and Labour Code of Bermuda, the Employment (Minimum Hourly Wage Entitlement) Act 2022 and their related orders, regulations and policies.
2. To provide dispute resolution services for employment complaints and labour related disputes.
3. To educate employers, the Bermuda labour force and their respective representatives on their rights and responsibilities under the legislation.
4. Increase labour protections and advance labour policy through a human-centred approach.

# HEAD 99 LABOUR

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9901	ADMINISTRATION						
	109000 ADMINISTRATION	0	1,272	1,272	1,199	(73)	(6)
	<b>TOTAL</b>	<b>0</b>	<b>1,272</b>	<b>1,272</b>	<b>1,199</b>	<b>(73)</b>	<b>(6)</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	0	891	893	935	44	5
	TRAINING	0	6	8	17	11	183
	TRAVEL	0	19	19	25	6	32
	COMMUNICATIONS	0	6	13	12	6	100
	PROFESSIONAL SERVICES	0	141	149	131	(10)	(7)
	RENTALS	0	178	148	44	(134)	(75)
	REPAIR AND MAINTENANCE	0	14	14	14	0	0
	ENERGY	0	10	10	10	0	0
	MATERIALS & SUPPLIES	0	7	18	11	4	57
	<b>TOTAL</b>	<b>0</b>	<b>1,272</b>	<b>1,272</b>	<b>1,199</b>	<b>(73)</b>	<b>(6)</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	109000 ADMINISTRATION	0	10	6	9	(1)	(10)
	<b>TOTAL</b>	<b>0</b>	<b>10</b>	<b>6</b>	<b>9</b>	<b>(1)</b>	<b>(10)</b>

## HEAD 99 DEPARTMENT OF LABOUR - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 54200 - Labour Relations Section</b>				
Percentage of employment complaints and labour disputes resolved through mediation	*	75%	75%	75%
Percentage of Tribunal Case files prepared within 5 working days	*	66%	66%	70%
Number of outreach presentations for the year.	*	5 presentations	5 presentations	5 presentations
Percentage of users satisfied with the Labour Department's services.	*	100%	90%	100%

\* *Became a Department in 24/25 budget year*

# MINISTRY OF PUBLIC WORKS & ENVIRONMENT

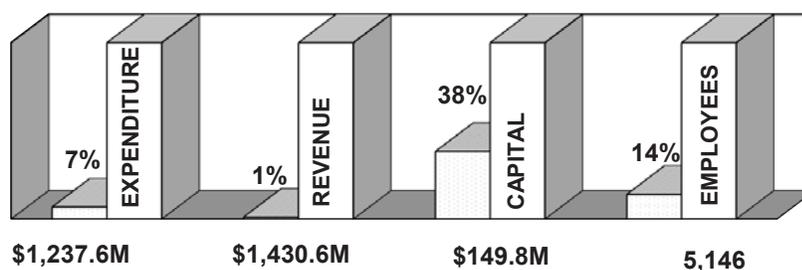


TO RESPONSIBLY MANAGE ALL PUBLIC WORKS, AMENITIES, AND NATURAL RESOURCES

The Hon. Jache Adams, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	10,547	6,327	5,565	6,620	293	5
68	PARKS	8,357	10,269	8,485	11,547	1,278	12
79	ENVIRONMENT AND NATURAL RESOURCES	8,205	8,869	8,299	9,148	279	3
81	PUBLIC LANDS & BUILDINGS	22,203	21,766	23,934	22,469	703	3
82	WORKS & ENGINEERING	36,303	32,436	37,934	34,316	1,880	6
		<b>85,615</b>	<b>79,667</b>	<b>84,217</b>	<b>84,100</b>	<b>4,433</b>	<b>6</b>
<b>REVENUE (\$000)</b>							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	831	16	16	16	0	0
68	PARKS	217	227	227	227	0	0
79	ENVIRONMENT AND NATURAL RESOURCES	1,652	1,368	1,313	1,374	6	0
81	PUBLIC LANDS & BUILDINGS	2,725	3,243	3,247	3,247	4	0
82	WORKS & ENGINEERING	8,860	11,425	11,425	11,422	(3)	(0)
		<b>14,285</b>	<b>16,279</b>	<b>16,228</b>	<b>16,286</b>	<b>7</b>	<b>0</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	2,784	3,459	3,343	6,835		
	DEVELOPMENT	29,555	35,697	32,976	50,492		
		<b>32,339</b>	<b>39,156</b>	<b>36,319</b>	<b>57,327</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>595</b>	<b>763</b>	<b>688</b>	<b>720</b>	<b>(43)</b>	<b>(6)</b>

FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

# HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*To ensure the provision of sustainable infrastructures, systems and properties for the operation of public services.*

### DEPARTMENT OBJECTIVES

1. To provide management oversight for the Ministry of Public Works. The Department ensures that the Minister's policy objectives are met and is responsible for the implementation of the ministry's strategic plan, yearly business plan, management of internal audits and any other projects.
2. To provide financial management, financial controls and budgetary support for all Ministry of Public Works operations.
3. To meet the Human Resource needs of the Ministry through association with Government's Department of Employee and Organizational Development.
4. To provide an effective and efficient record keeping system including current and archived information.
5. To manage an effective Supply Chain to support all Ministry of Public Works operations and projects.
6. To manage and maintain Ministry of Public Works specific telecommunications system including related infrastructure and inventory.
7. To manage and maintain the Safety and Health Management system for all Ministry of Public Works departments by providing periodic risk assessments and analysis for minimizing risk in all operational areas.
8. To ensure that controls promulgated by the Code of Practice and other associated Policies as it relates to the procurement of Goods and Services are consistently followed; and that Project Managers in all of our Departments are well versed on their application.

# HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>3601 HEAD OFFICE ADMINISTRATION</b>							
46111 ADMINISTRATION		5,979	2,432	2,047	2,473	41	2
		<b>5,979</b>	<b>2,432</b>	<b>2,047</b>	<b>2,473</b>	<b>41</b>	<b>2</b>
<b>3610 ACCOUNTS</b>							
46030 FINANCE MGMT		1,157	1,261	1,148	1,380	119	9
		<b>1,157</b>	<b>1,261</b>	<b>1,148</b>	<b>1,380</b>	<b>119</b>	<b>9</b>
<b>3611 PURCHASING</b>							
46113 PURCHASING ADMINISTRATION		938	616	730	636	20	3
46114 SUPPLY STORES		1,543	853	653	902	49	6
		<b>2,481</b>	<b>1,469</b>	<b>1,383</b>	<b>1,538</b>	<b>69</b>	<b>5</b>
<b>3612 TELECOMMUNICATIONS</b>							
46115 TELEPHONE MAINTENANCE		660	781	674	807	26	3
		<b>660</b>	<b>781</b>	<b>674</b>	<b>807</b>	<b>26</b>	<b>3</b>
<b>3613 CENTRAL OFFICE ADMINISTRATION</b>							
46112 CENTRAL OFFICE ADMINISTRATION		268	331	226	359	28	8
46116 HUMAN RESOURCES ADMIN.		0	13	68	13	0	0
46118 TRAINING & DEVELOPMENT		2	40	19	50	10	25
		<b>270</b>	<b>384</b>	<b>313</b>	<b>422</b>	<b>38</b>	<b>10</b>
<b>TOTAL</b>		<b>10,547</b>	<b>6,327</b>	<b>5,565</b>	<b>6,620</b>	<b>293</b>	<b>5</b>

## HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	5,695	2,488	2,270	2,629	141	6
	WAGES	1,413	863	1,154	971	108	13
	TRAINING	20	72	28	140	68	94
	TRANSPORT	140	84	(30)	84	0	0
	TRAVEL	0	1	0	1	0	0
	COMMUNICATIONS	491	506	481	510	4	1
	ADVERTISING & PROMOTION	5	8	0	8	0	0
	PROFESSIONAL SERVICES	547	858	452	1,742	884	103
	REPAIR AND MAINTENANCE	51	55	55	56	1	2
	MATERIALS & SUPPLIES	1,148	297	61	298	1	0
	OTHER EXPENSES	109	195	159	181	(14)	(7)
	GRANTS AND CONTRIBUTIONS	928	900	935	0	(900)	(100)
	<b>TOTAL</b>	<b>10,547</b>	<b>6,327</b>	<b>5,565</b>	<b>6,620</b>	<b>293</b>	<b>5</b>

### REVENUE SUMMARY

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8615 General	9	0	0	0	0	0
	8877 Reimbursements	806	0	0	0	0	0
	9102 Car Park Monthly Rentals	16	16	16	16	0	0
	<b>TOTAL</b>	<b>831</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0</b>

# HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ - continued

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		(7)	% (8)
46030	FINANCE MGMT	11	14	14	14	0	0
46111	HEADQUARTERS	4	5	5	5	0	0
46112	CENTRAL OFFICE ADMINISTRATION	3	4	4	4	0	0
46113	PURCHASING ADMINISTRATION	7	7	7	7	0	0
46114	SUPPLY STORES	8	9	9	9	0	0
<b>TOTAL</b>		<b>33</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>0</b>

## HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 46111 Administration</b>				
Safety and Health Accident Reporting to management team	0	12	12	12
Conduct Safety and Health assessments and corrective action plans for the operational areas	0	4	6	4
Provide Safety and Health training for Ministry employees	0	12	12	12
Performance management - Forward Job Plans & Performance Appraisals 100% completed and returned to the DHR deadline.	0	90%	90%	90%
<b>BUSINESS UNIT: 46112 Central Office Administration</b>				
Ensure employee files are completed within six weeks of the start date	0	0	0	0
Ensure employee files are completed within three weeks of the start date	0	99%	99%	99%
Ensure Completeness of project files-Specifically Contracts and Change Orders	0	0	0	0
Original signed contracts for projects \$50K or greater are entered into the Access Database and hardcopy secured	0	99%	98%	99%
Reduction in the downtime of Head Office Equipment - equipment back in service next day except for delayed delivery of parts	0	98%	98%	98%
<b>BUSINESS UNIT: 46030 Finance Management</b>				
Produce detailed reports on all operational and capital actual verses budgeted expenditures each month by the 11th	0	100%	92%	100%
Reduction of Water Aged Debt (>90 days) by:	0	2%	0	2%
<b>BUSINESS UNIT: 46113 Purchasing Administration</b>				
Improve the Procurement cycle time from Requisition to creation of Purchase Order to two days	0	0	0	0
Training sessions per year to cover enhance purchasing and procurement processes	0	2	0	2
<b>BUSINESS UNIT: 46114 Supply Stores</b>				
Decrease the inventory discrepancies for year end by	0	3	0	0
<b>BUSINESS UNIT: 46116 Human Resource Admin</b>				
Performance management - Forward Job Plans & Performance Appraisals 100% completed and returned to the DHR deadline.	0	0	0	0

## HEAD 68 PARKS

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*The Department of Parks is dedicated to enhancing the quality of life for all by providing safe, well-maintained parks, beaches, forts and facilities whilst fostering community engagement and environmental stewardship and preserving natural resources and historical sites for future generations.*

### DEPARTMENT OBJECTIVES

1. Maintain and manage all Amenity Parks to a specified high standard.
2. Maintain all other designated areas of responsibility to specified standards.
3. Protect and preserve open spaces for present and future generations.
4. Provide a trained and professional Lifeguard service at 4 public beaches.
5. Enforce 1988 Regulations under the Bermuda National Parks Act, 1986.
6. Manage natural/environmental and cultural resources.

# HEAD 68 PARKS

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
						(7)	
<b>6801</b>	<b>PARK SERVICE</b>						
78000	PARK RANGER SERVICE	349	498	366	575	77	15
		<b>349</b>	<b>498</b>	<b>366</b>	<b>575</b>	<b>77</b>	<b>15</b>
<b>6802</b>	<b>LIFEGUARD SERVICE</b>						
78010	LIFEGUARD SERVICE	426	702	412	1,520	818	117
		<b>426</b>	<b>702</b>	<b>412</b>	<b>1,520</b>	<b>818</b>	<b>117</b>
<b>6803</b>	<b>PARK MAINTENANCE</b>						
78015	GOVERNMENT HSE & CAMDEN	206	293	286	357	64	22
78020	MAINTENANCE & DEVELOPMENT	855	954	745	1,074	120	13
78030	EASTERN PARKS	834	1,003	834	855	(148)	(15)
78035	TREE SERVICE	469	539	437	431	(108)	(20)
78040	WESTERN PARKS	1,283	1,413	1,301	1,461	48	3
78045	SCHOOL GROUNDS	504	535	468	556	21	4
78055	TULO VALLEY	422	419	433	695	276	66
78065	BOTANICAL GARDENS	1,171	1,585	1,273	1,549	(36)	(2)
78100	RAILWAY TRAIL	250	320	260	320	0	0
		<b>5,994</b>	<b>7,061</b>	<b>6,037</b>	<b>7,298</b>	<b>237</b>	<b>3</b>
<b>6804</b>	<b>ADMINISTRATION</b>						
78050	ADMINISTRATION & PLANNING	965	1,318	1,038	1,371	53	4
78110	ANNUAL EXHIBITION	238	172	246	242	70	41
		<b>1,203</b>	<b>1,490</b>	<b>1,284</b>	<b>1,613</b>	<b>123</b>	<b>8</b>
<b>6805</b>	<b>FORTS</b>						
78080	FORTS & HISTORICAL SITES	385	518	386	541	23	4
		<b>385</b>	<b>518</b>	<b>386</b>	<b>541</b>	<b>23</b>	<b>4</b>
	<b>TOTAL</b>	<b>8,357</b>	<b>10,269</b>	<b>8,485</b>	<b>11,547</b>	<b>1,278</b>	<b>12</b>

# HEAD 68 PARKS - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,388	1,867	1,314	2,038	171	9
	WAGES	5,987	7,177	6,334	7,483	306	4
	TRAINING	16	92	26	92	0	0
	TRANSPORT	3	14	0	14	0	0
	TRAVEL	1	5	0	5	0	0
	COMMUNICATIONS	64	69	59	69	0	0
	ADVERTISING & PROMOTION	16	25	11	25	0	0
	PROFESSIONAL SERVICES	192	184	171	984	800	435
	RENTALS	41	52	67	52	0	0
	REPAIR AND MAINTENANCE	259	351	194	349	(2)	(1)
	ENERGY	62	77	66	77	0	0
	CLOTHING, UNIFORMS & LAUNDRY	21	15	13	15	0	0
	MATERIALS & SUPPLIES	303	333	222	335	2	1
	EQPMT. (MINOR CAPITAL)	0	1	4	2	1	100
	OTHER EXPENSES	4	7	4	7	0	0
	<b>TOTAL</b>	<b>8,357</b>	<b>10,269</b>	<b>8,485</b>	<b>11,547</b>	<b>1,278</b>	<b>12</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8191 Service Fees	1	3	3	3	0	0
	8251 Camping Fees	27	29	29	29	0	0
	8253 Admissions	141	130	130	75	(55)	(42)
	8315 Registration Fees	4	4	4	4	0	0
	8651 Horticultural Produce	3	2	2	2	0	0
	8675 Other Retail Sales	0	0	0	55	55	0
	8801 Facilities	28	48	48	48	0	0
	8805 Concessions	13	11	11	11	0	0
	<b>TOTAL</b>	<b>217</b>	<b>227</b>	<b>227</b>	<b>227</b>	<b>0</b>	<b>0</b>

# HEAD 68 PARKS - continued

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
	78000 PARK RANGER SERVICE	4	7	7	7	0	0
	78010 LIFEGUARD SERVICE	1	12	12	12	0	0
	78015 GOVERNMENT HSE & CAMDEN	4	5	5	5	0	0
	78020 MAINTENANCE & DEVELOPMENT	11	13	13	13	0	0
	78030 EASTERN PARKS	12	15	15	14	(1)	(7)
	78035 TREE SERVICE	7	8	8	8	0	0
	78040 WESTERN PARKS	20	20	20	20	0	0
	78045 SCHOOL GROUNDS	8	9	9	8	(1)	(11)
	78050 ADMINISTRATION & PLANNING	6	9	9	9	0	0
	78055 TULO VALLEY	5	5	5	5	0	0
	78065 BOTANICAL GARDENS	22	24	24	24	0	0
	78080 FORTS & HISTORICAL SITES	5	6	6	6	0	0
	78110 ANNUAL EXHIBITION	0	0	0	1	1	0
	<b>TOTAL</b>	<b>105</b>	<b>133</b>	<b>133</b>	<b>132</b>	<b>(1)</b>	<b>(1)</b>

**HEAD 68 PARKS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: Park Ranger Service - 78000</b>				
Total number of camping permits issued	0	45	36	45
Total number of special permits issued/percentage of special permit requests processed within 3 working days (1 month large events)	0	460	328	460
Total number of incidents reported and managed	0	180	40	180
Total number of interpretive tours conducted	0	10	5	10
<b>BUSINESS UNIT: Lifeguard Service - 78010</b>				
Total number of beaches staffed by Lifeguard Service	0	4	4	4
Total number of rescues	0	N/A	54	0
Total number of visitor assists / requests for information	0	N/A	11,125	0
Total number of vessel assists / safety warning / instruction	0	N/A	8	0
Total number of preventative actions	0	N/A	6,323	0
Total number of minor first aids	0	N/A	287	0
Total number of major first aids	0	N/A	38	0
Total number of jelly fish Portuguese Man-of-War stings	0	N/A	26	0
<b>BUSINESS UNIT: Government House 78015</b>				
Total number of flower beds displays inside the perimeter per year	0	2	2	2
Total number of bedding plants installed	0	12,000	120,000	12,000
Total number of flower beds rotation per annum	0	3	3	3
<b>BUSINESS UNIT: Maintenance &amp; Development - 78020</b>				
Total number of toilets serviced	0	3,500	3,500	3,500
Total number of M & D projects undertaken	0	15	10	15
Number of roundabout displays replanted four times per annum	0	4	4	4
Number of park playgrounds maintained per month	0	5	5	5
Total number of fitness equipment stations maintained	0	3	3	3
<b>BUSINESS UNIT: Eastern, Western, Central Parks - 78030, 78040, 78045</b>				
Number of maintenance sites visited twelve (12) times per year	0	65	60	65
Number of community fields serviced twelve (12) times per year	0	5	5	5
Number of post office grounds maintained twelve (12) times per year	0	6	6	6
Number of health clinic grounds maintained twelve (12) times per year	0	2	2	2
Number of cemetery grounds maintained twelve (12) times per year	0	3	3	3

**HEAD 68 PARKS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: Eastern, Western, Central Parks - 78030, 78040, 78045 - cont.</b>				
Number of rest homes grounds maintained twelve (12) times per year	0	4	4	4
Number of roadside verges serviced twice per month / (24) times per year	0	55	55	55
Number of school grounds maintained twelve (12) times per year	0	23	23	23
<b>BUSINESS UNIT: Tree Service - 78035</b>				
Total number of trees felled	0	100	60	100
Number of trees pruned	0	140	140	140
Number of woodchip truck deliveries to schools, playgrounds, parks and Botanical Gardens once per month	0	10	10	10
Number of sites culled of invasive plants month	0	100	80	100
<b>BUSINESS UNIT: Administration &amp; Planning - 78050</b>				
Total number of special permits issued for Botanical Gardens and Arboretum	0	200	73	200
Percentage of PATI requests responded to within 28 days	0	100%	100%	100%
Total number of park management plans drafted	0	2	2	2
Total number of park management plans updated	0	2	3	2
Total number of permitted commercial activities per year	0	30	31	30
Total number of licensed commercial activities per year	0	30	31	30
Total number of National Parks Commission meetings per year	0	12	0	12
Total number of Department of Planning applications reviewed	0	10	22	10
<b>BUSINESS UNIT: Tulo Valley - 78055</b>				
Total number of bedding plants sown	0	2,00,000	160,000	200,000
Total number of plants grown and sold	0	100	100	100
Number of plants grown for government properties and distributed each quarter	0	10,000	4,000	10,000
Number of decorative pots rented for events	0	200	200	200
<b>BUSINESS UNIT: Forts &amp; Historical Sites - 78080</b>				
Total number of weddings held at Fort St. Catherine/Percentage of weddings held at Fort. St. Catherine on weekends	0	4	4	4
Total number of corporate events held at Fort St. Catherine/Percentage of corporate events held at Fort. St. Catherine on weekends	0	15	12	15
Total number of interpretive tours / Percentage of interpretive tours with more than 20 persons in attendance	0	12	11	12
Total number of cruise ship visitor tours	0	100	100	100

**HEAD 68 PARKS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: Park Improvements - 75101</b>				
Total number of fitness equipment stations installed per year	0	3	1	3
Total number of new benches installed	0	20	20	20
Total number of new signage installed and maintained	0	20	15	20
Total number of capital works completed	0	4	3	4
Total number of community gardens installed (New).	0	0	0	0
<b>BUSINESS UNIT: Botanical Gardens - 78065</b>				
Total number of flower bed displays inside the perimeter per year	0	40	40	40
Total number of Bedding plants installed	0	30,000	30,000	30,000
Total number of flower bed rotation per annum	0	4	4	4
Total number of tours (once per week)	0	N/A	0	0

## HEAD 79 ENVIRONMENT AND NATURAL RESOURCES

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*To protect Bermuda's environment and responsibly manage its natural resources.*

### DEPARTMENT OBJECTIVES

1. To provide strategic direction and management in the formulation and implementation of legislation, policy and standards to protect Bermuda's environment.
2. To reduce negative impacts to Bermuda's natural environment, biodiversity, natural resources and marine heritage.
3. To increase the island's food security and local food production.
4. To better ensure the survival of threatened species and habitats.
5. To improve humane care and protection of animals.
6. To improve the quality of Bermuda's ambient air and water quality.
7. To improve care and appreciation of Bermuda's natural environment and marine cultural heritage.

# HEAD 79 ENVIRONMENT AND NATURAL RESOURCES

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>7901</b>	<b>GENERAL ADMINISTRATION</b>						
	89000 ADMINISTRATION	980	1,375	1,143	1,294	(81)	(6)
		<b>980</b>	<b>1,375</b>	<b>1,143</b>	<b>1,294</b>	<b>(81)</b>	<b>(6)</b>
<b>7902</b>	<b>MARINE MANAGEMENT</b>						
	89010 MARINE RESOURCES	431	483	484	532	49	10
	89020 MARINE CONSERVATION	222	212	216	215	3	1
	89030 MARINE HERITAGE & HEALTH	149	137	134	143	6	4
	89040 MARINE ENFORCEMENT	438	474	392	493	19	4
		<b>1,240</b>	<b>1,306</b>	<b>1,226</b>	<b>1,383</b>	<b>77</b>	<b>6</b>
<b>7903</b>	<b>TERRESTRIAL CONSERVATION</b>						
	89050 TERRESTRIAL CONSERVATION	497	547	489	571	24	4
		<b>497</b>	<b>547</b>	<b>489</b>	<b>571</b>	<b>24</b>	<b>4</b>
<b>7904</b>	<b>ANIMAL MANAGEMENT</b>						
	89060 VETERINARY SERVICES	232	307	239	355	48	16
	89070 ANIMAL CONTROL	368	341	421	426	85	25
		<b>600</b>	<b>648</b>	<b>660</b>	<b>781</b>	<b>133</b>	<b>21</b>
<b>7905</b>	<b>PLANT MANAGEMENT</b>						
	89080 PLANT PROTECTION	481	461	424	487	26	6
	89090 AGRONOMY	671	761	669	872	111	15
		<b>1,152</b>	<b>1,222</b>	<b>1,093</b>	<b>1,359</b>	<b>137</b>	<b>11</b>
<b>7906</b>	<b>POLLUTION CONTROL</b>						
	89100 POLLUTION CONTROL	605	639	550	582	(57)	(9)
		<b>605</b>	<b>639</b>	<b>550</b>	<b>582</b>	<b>(57)</b>	<b>(9)</b>
<b>7907</b>	<b>BDA AQUARIUM, MUSEUM &amp; ZOO</b>						
	89110 BAMZ ADMINISTRATION	435	477	562	483	6	1
	89120 AQUARIUM & ZOO	2,461	2,341	2,342	2,452	111	5
	89130 MUSEUM	235	314	234	243	(71)	(23)
		<b>3,131</b>	<b>3,132</b>	<b>3,138</b>	<b>3,178</b>	<b>46</b>	<b>1</b>
	<b>TOTAL</b>	<b>8,205</b>	<b>8,869</b>	<b>8,299</b>	<b>9,148</b>	<b>279</b>	<b>3</b>

# HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	5,493	5,811	5,289	5,946	135	2
	WAGES	957	1,115	1,176	1,236	121	11
	OTHER PERSONNEL COSTS	1	0	0	0	0	0
	TRAINING	3	4	11	4	0	0
	TRANSPORT	14	21	22	24	3	14
	TRAVEL	6	10	18	11	1	10
	COMMUNICATIONS	82	89	86	88	(1)	(1)
	ADVERTISING & PROMOTIONS	0	6	2	15	9	150
	PROFESSIONAL SERVICES	194	276	160	276	0	0
	RENTALS	9	10	3	0	(10)	(100)
	REPAIR AND MAINTENANCE	125	124	123	132	8	6
	INSURANCE	15	22	23	22	0	0
	ENERGY	422	494	552	494	0	0
	CLOTHING, UNIFORMS & LAUNDRY	9	9	8	12	3	33
	MATERIALS & SUPPLIES	588	593	606	625	32	5
	EQPMT. (MINOR CAPITAL)	24	7	15	15	8	114
	OTHER EXPENSES	18	18	21	18	0	0
	GRANTS AND CONTRIBUTIONS	245	260	184	230	(30)	(12)
	<b>TOTAL</b>	<b>8,205</b>	<b>8,869</b>	<b>8,299</b>	<b>9,148</b>	<b>279</b>	<b>3</b>

# HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

## REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8243	Dog Reclamation/Collection	4	2	2	2	0	0
8253	Admissions	718	420	473	458	38	9
8438	Plant Inspection Fee	37	30	30	30	0	0
8457	Licence General	63	50	50	50	0	0
8487	Well Licences	78	100	100	100	0	0
8488	Chemical Permits	5	5	5	5	0	0
8493	Dog Licences	279	220	232	260	40	18
8495	BPO - Dog Licences	31	71	22	31	(40)	(56)
8499	Breeder Licence	25	17	21	17	0	0
8501	Broker Licence	0	1	1	1	0	0
8503	Boarder Licence	5	0	0	0	0	0
8509	Veterinary Licences	1	1	1	1	0	0
8531	Fishermen	7	8	4	8	0	0
8533	Lobster Divers Licence	40	64	40	43	(21)	(33)
8534	Commerical Lobster Lic Traps	33	33	31	33	0	0
8535	Local Vessels	71	84	45	84	0	0
8539	Other Fisheries Licences	18	17	24	19	2	12
8541	Lost Lobster Traps	3	6	8	6	0	0
8548	Agricultural Import Permit	3	3	3	3	0	0
8549	Pesticides Import Certificate	7	5	5	5	0	0
8551	Pesticides BCD Verification	13	15	15	15	0	0
8649	Agricultural Produce	29	42	21	29	(13)	(31)
8658	Storage fee (revenue)	13	15	15	15	0	0
8695	Sales of Ice	36	30	30	30	0	0
8697	Banana Ripening fees	4	3	3	3	0	0
8701	Sales of Chemicals	17	35	20	35	0	0
8703	Sales of Boxes	111	91	112	91	0	0
8899	Sundry Receipts	1	0	0	0	0	0
<b>TOTAL</b>		<b>1,652</b>	<b>1,368</b>	<b>1,313</b>	<b>1,374</b>	<b>6</b>	<b>0</b>

## HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
89000	ADMINSTRATION	14	14	13	13	(1)	(7)
89010	MARINE RESOURCES	4	4	4	4	0	0
89020	MARINE CONSERVATION	2	2	2	2	0	0
89030	MARINE HERITAGE & HEALTH	1	1	1	1	0	0
89040	MARINE ENFORCEMENT	4	5	4	5	0	0
89050	TERRESTRIAL CONSERVATION	5	6	5	6	0	0
89060	VETERINARY SERVICES	2	3	2	3	0	0
89070	ANIMAL CONTROL	5	4	5	5	1	25
89080	PLANT PROTECTION	5	4	4	4	0	0
89090	AGRONOMY	2	3	3	4	1	33
89100	POLLUTION CONTROL	3	3	2	3	0	0
89110	BAMZ ADMINISTRATION	1	1	1	1	0	0
89120	AQUARIUM & ZOO	25	26	25	26	0	0
89130	MUSEUM	3	3	2	2	(1)	(33)
<b>TOTAL</b>		<b>76</b>	<b>79</b>	<b>73</b>	<b>79</b>	<b>0</b>	<b>0</b>

**HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 89000 ADMINISTRATION</b>				
Number of protected species license and permit applications received / and percentage processed within 5 working days.	7/100%	10/100%	24/100%	5/100%
Number of public outreach activities (inclusive of scientific papers, articles and presentations) undertaken to improve appreciation of Bermuda's natural environment and marine cultural heritage.	15	10	24	10
Number of feral animals removed.	8000	6000	6000	6000
<b>BUSINESS UNIT: 89010 MARINE RESOURCES</b>				
Number of monitoring and technical fisheries reports and scientific papers completed e.g. annual lobster report.	4	5	5	4
Number of scientific research permit applications received / and percentage processed within 10 working days.	24/88%	30/80%	30/80%	N/A
Number of informational communication pieces/events; schools/college, media and organizations undertaken to increase food security and appreciation of Bermuda's natural environment.	27	25	25	25
Number of timely submissions of required reportings to international resource management bodies and percentage of success.g. ICCAT.	33/82%	35/100%	34/85%	34/100%
Number of scientific research permit applications received / and percentage processed within 20 working days.	N/A	N/A	N/A	25/100%
<b>BUSINESS UNIT: 89020 MARINE CONSERVATION</b>				
Number of marine conservation consultations received /and the percentage responded to within 20 working days.	20/ 100%	20/ 100%	10/ 100%	25/ 100%
Number of marine habitat assessments completed to better ensure survival of threatened species and habitats.	65	28	75	28
Number of public outreach activities (inclusive of scientific papers, articles and presentations) undertaken to improve appreciation of Bermuda's natural environment.	5	5	5	5
<b>BUSINESS UNIT: 89030 MARINE HERITAGE &amp; HEALTH</b>				
Number of marine heritage consultations received/and the percentage responded to within 20 working days.	17/100%	10/100%	14/100%	10/100%
Number of protected dive sites moorings /and the percentage in place at the beginning of the Summer season.	35/88%	40/100%	40/97.5%	40/100%
Number of information requests received/and the percentage responded to within 20 working days.	70/100%	100/100%	65/100%	100/100%
Number of public outreach activities (scientific papers/ tv news stories/articles/presentations).	21	25	22	25
Number of shipwreck sites reported and the percentage assessed within 60 days.	32/56.25%	15/100%	32/56.25%	5/100%
Number of shipwrecks sites surveyed for current condition.	26	30	36	30

## HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 89040 MARINE ENFORCEMENT</b>				
Number of vessels searched at sea to improve compliance with fisheries legislation.	215	400	250	300
Number of case files submitted for prosecution.	1	15	6	10
Number of illegal fish traps/lobster/guinea chick traps recovered.	8	20	12	15
<b>BUSINESS UNIT: 89050 TERRESTRIAL CONSERVATION</b>				
Number of terrestrial conservation consultations received /and percentage responded to within 20 working days.	109/98%	120/100%	110/90%	120/100%
Number of invasive plant species removed from protected areas managed by teh department..	12,500	12,500	13,000	12,500
Number of native and endemic plants planted in protected areas managed by the department.	450	450	400	450
Number of nature tours of protected areas managed by the department.	50	50	49	50
<b>BUSINESS UNIT: 89060 VETERINARY SERVICES</b>				
Number of farm visits for animal health.	5	15	10	15
Number of disease response plans in place.	1	1	1	2
Number of CITES permits issued for import or export of listed protected species.	15	10	10	10
Number of inspections of Customs interdictions.	4	5	5	5
<b>BUSINESS UNIT: 89070 ANIMAL CONTROL</b>				
Number of dogs licenced.	2,884	4,000	3,300	4,000
Number of dogs licenced as a % of eligible population.	26%	40%	30%	40%
Total incidents and complaints to which wardens responded.	1,027	1,000	1,000	1,000
Time taken for the initial response to complaints or incidents (mean).	1	1	1	1
<b>BUSINESS UNIT: 89080 PLANT PROTECTION</b>				
Total number of items inspected for plant pests and diseases/ percentage items found to be infested.	1,003,781/ 10%	1,104,935/ 12%	1,043,932/ 9%	1,001,628/ 9%
Number of individual documented services provided (documents issued, diagnostics, pesticide and customs entries and group presentations).	2,495	3,026	2,620	2,745

## HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 89090 AGRONOMY</b>				
Number of economic embargoes for locally grown vegetables implemented and notices sent, respectively.	145; 95	138;108	138; 108	140; 105
Value of produce, goods and services provided by or handled by the Agricultural Services Centre.	\$210,000	\$198,000	\$212,000	\$214,000
Value of spoilage and condemned goods (target less than 2% of value noted above).	<\$5,000	<\$5,000	<\$5,000	<\$5,000
Total number of customers served at the Agricultural Services Centre.	1,731	1,950	1900	1,950
<b>BUSINESS UNIT: 89100 POLLUTION CONTROL</b>				
Number of Dept. of Planning Consultations reviewed / Percentage responded to within 10 working days.	All/95%	All/100%	All/95%	All/100%
Volume of Central Freshwater Lens abstracted for supply of potable water (thousand gallons per day) / Percentage of allocated abstraction from the lens.	552/35%	1394/100%	680/43%	1394/100%
Volume of Somerset Lens abstracted for supply of distributed potable water (thousand gallons per day) / Percentage of allocated abstraction from the lens.	0/0%	120/100%	0/0%	120/100%
Volume of Port Royal Lens abstracted for supply of distributed potable water (thousand gallons per day) / Percentage of allocated abstraction from the lens.	64/64%	100/100%	70/70%	100/100%
Volume of St. George's Lens abstracted for supply of distributed potable/non-potable water (thousand gallons per day)/ Percentage of allocated abstraction from the lens.	0/0%	100/100%	0/0%	100/100%
<b>BUSINESS UNIT: 89110 BAMZ ADMINISTRATION</b>				
Maintaining accreditation and modern zoological standards as per those established by the Association of Zoos and Aquariums.	100%	100%	100%	100%
<b>BUSINESS UNIT: 89120 AQUARIUM &amp; ZOO</b>				
Number of animals receiving preventative veterinary care.	232	300	250	250
Number of collected aquatic and terrestrial specimens.	1,027	500	1,000	500
Number of animal and bird strandings dealt with.	154	125	150	150
Use of BAMZ bus (double round trip for student groups).	9,345	N/A	8000	N/A
<b>BUSINESS UNIT: 89130 MUSEUM</b>				
Number of specimens, images, bibliographic data added to NHM databases.	576	4,000	1,000	1,000
Access by scientists, students and lay persons to the collections, database and library.	233	N/A	250	250
Number of lectures, seminars and field trips provided.	25	25	25	25

# HEAD 81 PUBLIC LANDS & BUILDINGS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To manage Government property, provide facilities for operational needs and provide land survey services and national mapping to enable the delivery of effective public services.*

## DEPARTMENT OBJECTIVES

1. Produce, maintain and implement a property asset management plan for the Government.
2. To provide property and land related management services to all Government Ministries.
3. To act as Landlord of all Government-owned property.
4. To manage licenses and leases for the foreshore and seabed.
5. To ensure that Government properties are adequately insured.
6. To provide facilities management of all Government buildings.
7. To provide maintenance and manage capital improvement projects for Government properties.
8. To provide land-surveying services for the Government and National Mapping for Bermuda.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2023/24	2024/25	2024/25	2025/26	2024/25	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>8100</b>	<b>ADMINISTRATION</b>						
	91000 ADMINISTRATION	229	244	118	255	11	5
	91001 TRAINING & APPRENTICESHIP	0	273	0	311	38	14
		<b>229</b>	<b>517</b>	<b>118</b>	<b>566</b>	<b>49</b>	<b>9</b>
<b>8101</b>	<b>BUILDINGS</b>						
	91002 SERVICES MANAGEMENT	1,102	1,210	1,271	1,251	41	3
	91003 MAINTENANCE	9,696	8,323	9,393	8,713	390	5
		<b>10,798</b>	<b>9,533</b>	<b>10,664</b>	<b>9,964</b>	<b>431</b>	<b>5</b>
<b>8102</b>	<b>ESTATES</b>						
	91004 PROPERTY ASSET MANAGEMENT	4,199	4,724	4,629	4,953	229	5
	91005 INSURANCE	6,636	5,875	8,183	5,875	0	0
		<b>10,835</b>	<b>10,599</b>	<b>12,812</b>	<b>10,828</b>	<b>229</b>	<b>2</b>
<b>8103</b>	<b>LAND SURVEYS</b>						
	91007 LAND SURVEYS MANAGEMENT	341	446	340	385	(61)	(14)
		<b>341</b>	<b>446</b>	<b>340</b>	<b>385</b>	<b>(61)</b>	<b>0</b>
<b>8104</b>	<b>PROJECT MANAGEMENT - CAPITAL</b>						
	91008 PROJECT MANAGEMENT	0	671	0	726	55	0
		<b>0</b>	<b>671</b>	<b>0</b>	<b>726</b>	<b>55</b>	<b>0</b>
	<b>TOTAL</b>	<b>22,203</b>	<b>21,766</b>	<b>23,934</b>	<b>22,469</b>	<b>703</b>	<b>3</b>

## HEAD 81 PUBLIC LANDS & BUILDINGS - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION (1)	(2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
SALARIES		2,866	3,307	3,094	3,439	132	4
WAGES		6,975	8,343	7,106	8,883	540	6
OTHER PERSONNEL COSTS		0	16	7	16	0	0
TRAINING		32	90	55	90	0	0
TRAVEL		0	14	2	14	0	0
COMMUNICATIONS		55	43	54	43	0	0
PROFESSIONAL SERVICES		2,205	1,333	2,256	1,335	2	0
RENTALS		44	47	39	209	162	345
REPAIR AND MAINTENANCE		1,081	1,020	1,018	955	(65)	(6)
INSURANCE		10,554	7,037	12,493	7,037	0	0
ENERGY		2,380	3,000	2,359	3,000	0	0
CLOTHING, UNIFORMS & LAUNDRY		3	8	4	8	0	0
MATERIALS & SUPPLIES		1,578	1,321	1,629	1,258	(63)	(5)
EQUIPT. (MINOR CAPITAL)		33	30	36	30	0	0
OTHER EXPENSES		45	69	48	64	(5)	(7)
RECEIPTS CREDITED TO PROG.		(5,648)	(3,912)	(6,266)	(3,912)	0	0
<b>TOTAL</b>		<b>22,203</b>	<b>21,766</b>	<b>23,934</b>	<b>22,469</b>	<b>703</b>	<b>3</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
(1)	(2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
8795 W&E Property Rentals		2,670	3,243	3,247	3,247	4	0
9171 Accommodation Rental		55	0	0	0	0	0
<b>TOTAL</b>		<b>2,725</b>	<b>3,243</b>	<b>3,247</b>	<b>3,247</b>	<b>4</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
(1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	(7)	% (8)
91000	ADMINISTRATION	2	2	2	2	0	0
91001	TRAINING & APPRENTICESHIP	0	8	8	8	0	0
91002	SERVICES MANAGEMENT	13	13	13	13	0	0
91003	MAINTENANCE	93	119	119	118	(1)	(1)
91004	PROPERTY ASSET MANAGEMENT	11	15	20	11	(4)	(27)
91007	LAND SURVEYS MANAGEMENT	4	5	5	4	(1)	(20)
91008	PROJECT MANAGEMENT	4	5	0	6	1	0
<b>TOTAL</b>		<b>127</b>	<b>167</b>	<b>167</b>	<b>162</b>	<b>(5)</b>	<b>(3)</b>

## HEAD 81 PUBLIC LANDS & BUILDINGS - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNITS: 91000 - 91001</b>				
Update the Government property asset management plan	50%	100%	75%	100%
Number of vacant Government owned buildings inspected and reports presented to the Minister on the options for the properties.	7	5	5	5
<b>BUSINESS UNIT: 91002 - 91003</b>				
Number of schools to be painted and repaired as part of the Department's summer schools maintenance program.	5	5	5	6
Number of Government owned facilities to be sealed removing the potential for water ingress, future mold and mildew.	8	13	10	10
Percentage of responses to helpdesk requests within service level agreement	70%	75%	80%	80%
Number of sites to have completed asbestos reports in the year.	5	5	5	5
Number of Key Operational Government buildings with condition surveys and maintenance plans completed.	5	10	8	10
<b>BUSINESS UNIT: 91004 - 91006</b>				
Number of Government departments renting from the private sector with at least six months prior to their lease expiry to be provided with advice on options on lease renewal or other rental options including move into Government owned property.	98%	100%	100%	100%
Number of expired commercial and residential leases-out reviewed and renewed or relet.	98%	100%	100%	100%
Number of seabed leases issued for docks encroaching on the foreshore.	7	10	10	10
Percentage of Alien Registration Reports completed within SLA of 7 days receipt	100%	100%	100%	100%
Percentage of Government buildings inspected within 48 hrs of hurricane damage	90%	100%	100.00%	100%
Percentage of Government owned properties (non Quango) inspected to ensure their proper use, maintenance and that they are adequately insured.	100%	100%	100%	100%
<b>BUSINESS UNIT: 91007</b>				
Maintain the global positioning (GPS) base station for Bermuda, broadcasting the signal for 90% of the time.	100%	100%	100%	100%
Inspect and maintain 137 (33%) of 416 National Survey Monuments.	100%	100%	100%	100%
Perform Land Surveys for infrastructure projects (Engineering, Topographic, Cadastral or Hydrographic) as requested.	100%	100%	100%	100%
Produce maps for GIS projects using GIS services and data as requested.	100%	100%	100%	100%
<b>BUSINESS UNIT: 91008</b>				
Percentage of dilapidation inspections and reports carried out				75%
Percentage of completed drawings for new development projects				75%
Percentage of development projects completed by year end				70%

# HEAD 82 WORKS & ENGINEERING

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To ensure the effective and prudent management of all engineering services relating to the construction, erection, improvement, maintenance and repairs of Government infrastructure and the operation of essential water and waste treatment services.*

## DEPARTMENT OBJECTIVES

1. To develop and maintain the public road infrastructure to ensure the safe passage of motorists and pedestrians.
2. To manage the provision of planning, design, construction, installation and maintenance services for electrical and mechanical systems associated with the Government's facilities.
3. To manage the provision of structural inspection, design, construction, maintenance and project and contract management services associated with the Government's facilities.
4. To arrange for the collection and safe disposal of Bermuda's solid wastes.
5. To provide planning, design, construction, operation and maintenance of the Government water extraction, treatment and distribution systems and the sewage collection and conveyance systems.
6. To manage the Government vehicle fleet and equipment leasing, mechanical maintenance and quarry operations.

# HEAD 82 WORKS & ENGINEERING

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26 (\$000) % (7) (8)	
(1)	(2)						
<b>8200</b>	<b>ADMINISTRATION</b>						
	92000 ADMINISTRATION	50	286	96	312	26	9
		<b>50</b>	<b>286</b>	<b>96</b>	<b>312</b>	<b>26</b>	<b>9</b>
<b>8201</b>	<b>ENGINEERING</b>						
	92001 ELECTRICAL/MECHANICAL	493	694	445	727	33	5
	92002 ELECTRICAL SUPPORT	512	605	509	605	0	0
	92003 STRUCTURES	507	325	534	353	28	9
		<b>1,512</b>	<b>1,624</b>	<b>1,488</b>	<b>1,685</b>	<b>61</b>	<b>4</b>
<b>8202</b>	<b>HIGHWAYS</b>						
	92004 MANAGEMENT	987	918	1,084	969	51	6
	92005 ROADS ASPHALT & SIGNS	1,468	1,510	1,513	1,512	2	0
	92006 ROADS MAINTENANCE	1,267	1,501	1,198	1,618	117	8
	92007 ROADS CLEANING	1,165	1,409	1,240	1,705	296	21
		<b>4,887</b>	<b>5,338</b>	<b>5,035</b>	<b>5,804</b>	<b>466</b>	<b>9</b>
<b>8203</b>	<b>WASTE MANAGEMENT</b>						
	92009 MANAGEMENT	302	373	360	387	14	4
	92011 RECYCLING	787	1,224	928	1,315	91	7
	92012 AIRPORT DISPOSAL FACILITY	1,073	1,223	1,007	1,237	14	1
	92013 COMPOSTING OPERATIONS	1,516	1,750	1,720	1,821	71	4
	92014 SPECIAL/HAZARDOUS WASTE	1,001	1,308	1,329	1,327	19	1
	92015 MATERIAL RECOVERY FACILITY	62	0	69	0	0	0
	92016 TYNES BAY ADMINISTRATION	628	683	591	724	41	6
	92017 TYNES BAY OPERATIONS	5,789	5,890	5,562	5,928	38	1
	92018 TYNES BAY MAINTENANCE	2,459	2,559	2,923	2,699	140	5
	92029 SOLID WASTE COLLECTION	3,469	3,533	3,451	3,749	216	6
		<b>17,086</b>	<b>18,543</b>	<b>17,940</b>	<b>19,187</b>	<b>644</b>	<b>3</b>
<b>8204</b>	<b>QUARRY TRANSPORT</b>						
	92019 ADMINISTRATION	369	666	575	679	13	2
	92020 VEHICLES & EQPT. OPS.	2,508	2,762	2,676	2,916	154	6
	92021 VEHICLES & EQPT. MAINT.	5,154	4,758	6,127	5,044	286	6
	92034 QUARRY RECEIPTS	0	(5,500)	(220)	(5,500)	0	0
		<b>8,031</b>	<b>2,686</b>	<b>9,158</b>	<b>3,139</b>	<b>453</b>	<b>17</b>
<b>8205</b>	<b>QUARRY PRODUCTS</b>						
	92023 ASPHALT PLANT	1,398	2,095	1,694	2,116	21	1
	92024 QUARRY RECEIPTS	(429)	(3,140)	(1,659)	(3,140)	0	0
		<b>969</b>	<b>(1,045)</b>	<b>35</b>	<b>(1,024)</b>	<b>21</b>	<b>(2)</b>

## HEAD 82 WORKS & ENGINEERING - continued

### GENERAL SUMMARY - continued

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>8206</b>	<b>WATER &amp; SEWAGE</b>						
	92025 WATER & SEWAGE ADMINISTRATION	1,115	1,030	1,075	1,078	48	5
	92026 WATER SUPPLY & TREATMENT	1,856	2,724	2,077	2,809	85	3
	92027 WATER SEWAGE & DISTRIBUTION	531	719	567	742	23	3
	92028 SEWAGE COLLECTION	266	531	463	584	53	10
		<u>3,768</u>	<u>5,004</u>	<u>4,182</u>	<u>5,213</u>	<u>209</u>	<u>4</u>
	<b>TOTAL</b>	<b>36,303</b>	<b>32,436</b>	<b>37,934</b>	<b>34,316</b>	<b>1,880</b>	<b>6</b>

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
		2023/24	2024/25	2024/25	2025/26	2024/25	
OBJECT CODE	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	6,751	7,226	7,209	7,905	679	9
	WAGES	15,329	16,494	16,323	17,947	1,453	9
	OTHER PERSONNEL SERVICES	0	3	0	3	0	0
	TRAINING	96	331	91	331	0	0
	TRANSPORT	823	1,541	820	1,410	(131)	(9)
	TRAVEL	2	19	7	19	0	0
	COMMUNICATIONS	25	64	29	54	(10)	(16)
	ADVERTISING & PROMOTION	12	36	29	36	0	0
	PROFESSIONAL SERVICES	5,074	6,898	5,739	7,019	121	2
	REPAIR AND MAINTENANCE	271	373	292	375	2	1
	INSURANCE	0	2	0	0	(2)	(100)
	ENERGY	1,998	2,275	2,101	2,250	(25)	(1)
	CLOTHING, UNIFORMS & LAUNDRY	6	20	5	20	0	0
	MATERIALS & SUPPLIES	6,206	6,241	7,042	6,224	(17)	(0)
	EQUIPT. (MINOR CAPITAL)	36	37	24	38	1	3
	OTHER EXPENSES	449	16	462	16	0	0
	RECEIPTS CREDITED TO PROG.	(775)	(9,140)	(2,239)	(9,331)	(191)	2
	<b>TOTAL</b>	<b>36,303</b>	<b>32,436</b>	<b>37,934</b>	<b>34,316</b>	<b>1,880</b>	<b>6</b>

## HEAD 82 WORKS & ENGINEERING - continued

### REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8409 Waste Collection & Disposal	5,081	4,865	4,865	4,865	0	0
	8519 Trench Permits	5	10	10	7	(3)	(30)
	8655 Electricity	1,589	2,500	2,500	2,500	0	0
	8657 Recyclables	43	50	50	50	0	0
	8659 Water Sales	582	1,356	1,356	1,348	(8)	(1)
	8889 Sundry Receipts	3	0	0	0	0	0
	8895 Recharges - Other	1,403	2,487	2,486	2,473	(14)	(1)
	8897 Standing Charge Water	154	157	158	179	22	14
		<b>8,860</b>	<b>11,425</b>	<b>11,425</b>	<b>11,422</b>	<b>(3)</b>	<b>(0)</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	92000 ADMINISTRATION	1	2	1	2	0	0
	92001 ELECTRICAL/MECHANICAL	5	9	5	8	(1)	(11)
	92003 STRUCTURES	2	5	4	4	(1)	(20)
	92004 MANAGEMENT	6	9	8	9	0	0
	92005 ROADS ASPHALT & SIGNS	14	16	21	21	5	31
	92006 ROADS MAINTENANCE	24	25	17	20	(5)	(20)
	92007 ROADS CLEANING	14	25	14	20	(5)	(20)
	92009 MANAGEMENT	2	3	3	4	1	33
	92011 RECYCLING	5	5	6	6	1	20
	92012 AIRPORT DISPOSAL FACILITY	4	6	4	5	(1)	(17)
	92013 COMPOSTING OPERATIONS	5	10	9	10	0	0
	92014 SPECIAL/HAZARDOUS WASTE	5	6	5	5	(1)	(17)
	92015 MATERIAL RECOVERY FACILITY	1	1	0	0	(1)	0
	92016 TYNES BAY ADMINISTRATION	5	6	5	6	0	0
	92017 TYNES BAY OPERATIONS	25	31	26	27	(4)	(13)
	92018 TYNES BAY MAINTENANCE	12	14	14	16	2	14
	92019 QUARRY ADMINISTRATION	1	3	3	4	1	33
	92020 QUARRY VEHICLES & EQPT. OPS.	23	33	22	28	(5)	(15)
	92021 QUARRY VEHICLES & EQPT. MAINT.	34	48	40	42	(6)	(13)
	92023 QUARRY ASPHALT PLANT	5	7	6	6	(1)	(14)
	92025 WATER & SEWAGE ADMINISTRATION	4	5	5	5	0	0
	92026 WATER SUPPLY & TREATMENT	5	6	5	6	0	0
	92027 WATER SEWAGE & DISTRIBUTION	5	10	6	7	(3)	(30)
	92028 SEWAGE COLLECTION	1	1	0	0	(1)	(100)
	92029 SOLID WASTE COLLECTION	46	59	47	47	(12)	(20)
	<b>TOTAL</b>	<b>254</b>	<b>345</b>	<b>276</b>	<b>308</b>	<b>(37)</b>	<b>(11)</b>

## HEAD 82 WORKS & ENGINEERING - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 92000 Administration</b>				
Accident frequency rate for lost time across department. LTR = (incidents x 200000)/total staff hours for year	5	<5	5	5
Average Number of training days per managerial staff in the department in the year.	4	N/A	N/A	N/A
<b>BUSINESS UNIT: 92001 Electrical/Mechanical</b>				
Percentage of managerial hours billed to other Government Departments in the year.	5%	5%	6%	5%
Number of communications received from the public, relating to street lighting maintenance per year.	15	15	20	15
<b>BUSINESS UNIT: 92002 Electrical Support</b>				
Average number of street lights out per month.	5%	4%	4%	4%
Number of new street lights installed per year.	3	5	2	2
<b>BUSINESS UNIT: 92003 Structures</b>				
Number of Bridges that have had an inspection (general or principal) during the year.	6	10	10	10
Number of Public Docks that have been inspected during the year.	20	30	20	20
<b>BUSINESS UNIT: 92004 Highways Management</b>				
Number of communications received by members of the public during the year.	1,220	1,220	1,400	1,400
Number of Highway Improvement Schemes Completed during the year	10	10	12	12
<b>BUSINESS UNIT: 92005 Roads Asphalt &amp; Signs</b>				
Amount of road centre line marked out during the year in km	20	30	n/a	n/a
Areas marked with white lines during the year in locations				
Amount of public road resurfaced during year. Count of number of roads or in km?	7km	8km	4km	6km
Percentage of public roads that have not been resurfaced in 20 years compared to the overall total.	23%	50%	25%	25%
Areas marked with white lines during the year per locations	N/A	N/A	N/A	10
<b>BUSINESS UNIT: 92006 Roads Maintenance</b>				
Number of Bus shelters built during the year.	1	1	2	2
Amount of Sidewalks built during the year. (feet)	380	250	250	700
Amount of wooden fencing installed during the year.	1,500	1,500	1,000	1,000
<b>BUSINESS UNIT: 92007 Roads Cleaning</b>				
Amount of road cleaned by mechanical means in km	20	20	13	30
Number of emergency call outs.	20	20	16	20
Amount of road cleaned by non mechanical means in km	35	35	35	35
Total length of roadside (in km) cleared of vegetation	50	50	50	50
<b>BUSINESS UNIT: 92008 Private Roads</b>				
Number of Private Roads on waiting list.	10	10	10	26
Number of private roads completed during year.	0	0	0	0
<b>BUSINESS UNIT: 92009 Solid Waste Management</b>				
Number of Educational lectures given during year.	10	10	10	15
Number of adverts placed during year. (Radio)	50	50	50	50
Number of print ads placed per year.	15	15	10	15

## HEAD 82 WORKS & ENGINEERING - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 92011 Recycling</b>				
Average amount of recycling materials expressed in tons picked up in a month.	85	105	95	105
Amount of e-waste material expressed in tons picked up during the year.	30	60	45	60
<b>BUSINESS UNIT: 92012 Airport Disposal Facility</b>				
Average amount of materials expressed in loads received per year.	34,045	26,000	40,000	30,000
Number of scrapped vehicles received during the year.	3,107	2,200	4,000	2,200
<b>BUSINESS UNIT: 92013 Composting Operations</b>				
Total amount of horticultural waste material expressed in loads delivered to Marsh Folly composting facility during year.	20,429	25,000	24,000	25,000
Number of hot spots observed and treated during year.	0	<10	<10	<10
<b>BUSINESS UNIT: 92014 Special/Hazardous Waste</b>				
Number of 20 foot containers of hazardous waste exported overseas during the year.	30	50	30	50
Amount of asbestos expressed in tons received during the year.	30	50	30	50
<b>BUSINESS UNIT: 92016 Tynes Bay Administration</b>				
Number of tours conducted per year.	10	15	12	15
Number of complaints from the public drop off received	1	<3	<5	<3
Number of qualified power engineers employed during the year	17	19	18	19
<b>BUSINESS UNIT: 92017 Tynes Bay Operations</b>				
Amount of solid waste incinerated during the year. (Tonnes)	45,000	53,000	50,000	53,000
Amount of megawatt-hours of electricity generated and sold to Belco in a year.	15,000	17,000	16,000	17,000
Amount of ash concrete in cubic yards produced during the year. (Tonnes)	2,000	4,800	1,900	4,000
<b>BUSINESS UNIT: 92018 Tynes Bay Maintenance</b>				
Amount of availability for stream 1 during the year.	75%	81%	80%	80%
Amount of availability for stream 2 during the year.	85%	82%	80%	82%
Amount of availability for Turbine during the year.	90%	90%	82%	90%
<b>BUSINESS UNIT: 92019 Quarry Administration</b>				
Total annual customer compliments	20	<20	<20	<20
Site accidents Frequency rate/year	3	<10	15	<10
<b>BUSINESS UNIT: 92020 Quarry Vehicle &amp; Equipment Operation</b>				
In sourced : Outsourced equipment costs (ratio)	98%	98%	98%	98%
Operational Accident Frequency rate/year	8	<8	<8	<8

\* includes cumulative count of all vehicles cars, bikes , trucks, machinery

**HEAD 82 WORKS & ENGINEERING - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 92021 Quarry Vehicle &amp; Equipment Maint</b>				
Average services per Government vehicles annually	1	1	1	1
Total vehicle planned vs. unplanned parts costs (%)	35% vs 65%	40% vs 60%	50% vs 70%	65% vs 80%
Total vehicle planned vs. unplanned labour costs (%)	70% VS 35%	75% vs 35%	75% vs 35%	75% vs 35%
Annual Planned vs. Actual Maintenance Tasks (%)	>60	>65%	>65%	>75%
Total fleet availability (%)	97%	97%	97%	95%
Average time (hours) to execute a Government fleet vehicle full service	4(Truck) & 2(Car)	4(Truck) & 2(Car)	4 (Truck)& 2(Car)	N/A
Average time (hours) to execute a Government Construction Equipment full service (NEW)	N/A	N/A	N/A	15 Hours
<b>BUSINESS UNIT: 92023 Asphalt Plant</b>				
Amount of asphalt produced in the year ton	600	10,000	6,000	11,000
Amount of unplanned downtime of asphalt plant in the year in hours.	>75	<50%	<65%	<50%
<b>BUSINESS UNIT: 92025 Water &amp; Sewage Administration</b>				
Customer enquiries responded to within 24 hours expressed in percentage.	94	98	93%	98
New total number of active domestic customers.	951	955	954	955
<b>BUSINESS UNIT: 92026 Water Supply &amp; Treatment</b>				
Total amount of production of Water per year in Millions of Imperial gallons.	270	300	280	300
Total amount of water extracted from the central lenses in Millions of Imperial gallons expressed in gallons per year.	572	590	610	650
Weekly bacterial tests complying to DOH standards expressed in percentage.	99	99	98	98
<b>BUSINESS UNIT: 92027 Water Storage &amp; Distribution</b>				
Average Main Break Loss of Service Time - From Notification to Correction. (expressed in hours).	120	170	170	170
Total number of pipeline breaks repaired in year.	40	35	35	35
<b>BUSINESS UNIT: 92028 Sewage Collection</b>				
Total amount of time septage plant is fully operational during year expressed in percentage.	97	95	98	98
Total Number of Blockage Incidents in Sewer Collection Mains cleared in year	8	2	8	8
<b>BUSINESS UNIT: 92029 Solid Waste Collection</b>				
Average amount of residential waste expressed in tons picked up per week.	241	350	250	250
Average number of working garbage trucks available for work each week.	7	9	7	9

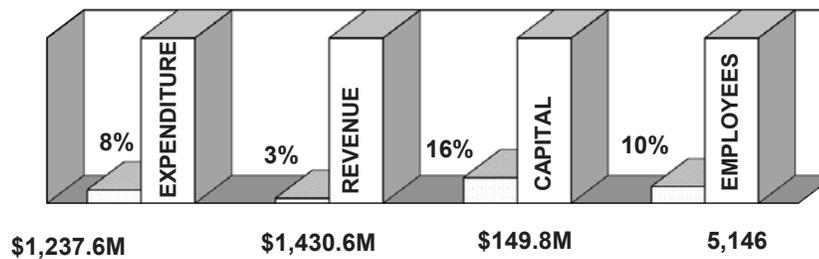
# MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT



TO DEVELOP AND CELEBRATE OUR PEOPLE

The Hon. Owen Darrell, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	908	19,061	18,363	34,079	15,018	79
20	SPORT & RECREATION	9,893	8,335	8,181	9,948	1,613	19
30	MARINE & PORTS	20,571	22,996	20,879	23,787	791	3
34	TRANSPORT CONTROL DEPARTMENT	4,937	5,561	4,825	6,008	447	8
35	PUBLIC TRANSPORTATION	22,668	23,840	22,274	25,279	1,439	6
48	MIN. OF TRANSPORT HQ	15,270	15,849	15,642	0	(15,849)	(100)
52	DEPARTMENT OF CULTURE	1,619	2,223	1,821	2,497	274	12
		<b>75,866</b>	<b>97,865</b>	<b>91,985</b>	<b>101,598</b>	<b>3,733</b>	<b>4</b>
<b>REVENUE (\$000)</b>							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	0	438	296	1,357	919	210
20	SPORT & RECREATION	792	203	319	275	72	35
30	MARINE AND PORTS	6,686	6,314	4,941	6,314	0	0
34	TRANSPORT CONTROL DEPARTMENT	30,190	31,534	30,971	31,534	0	0
35	PUBLIC TRANSPORTATION	4,496	4,200	5,202	5,551	1,351	32
48	MIN. OF TRANSPORT HQ	1,954	0	0	0	0	0
52	DEPARTMENT OF CULTURE	1	0	0	0	0	0
		<b>44,119</b>	<b>42,689</b>	<b>41,729</b>	<b>45,031</b>	<b>2,342</b>	<b>5</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	13,766	11,245	11,224	14,902	<b>FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16</b>	
	DEVELOPMENT	11,201	5,114	4,339	8,465		
		<b>24,967</b>	<b>16,359</b>	<b>15,563</b>	<b>23,367</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>482</b>	<b>521</b>	<b>453</b>	<b>521</b>	<b>0</b>	<b>0</b>



**MISSION STATEMENT**

*To create a globally competitive, diverse destination that enhances visitor experiences, expands cultural and sports opportunities, and ensures safe, efficient transportation for all.*

**DEPARTMENT OBJECTIVES**

1. Enhance Visitor Experience  
Develop and promote a wide range of tourist attractions that showcase the diversity and cultural richness of our destination.  
Provide comprehensive training programs for tourism and hospitality employees to ensure exceptional service standards.
2. Positioning as a Globally Competitive Hub  
Engage in strategic partnerships and networking with international tourism boards and cultural institutions.  
Leverage digital marketing and social media platforms to enhance global visibility and attract international visitors.
3. Expand Access to Cultural Opportunities  
Support local artists and cultural organizations through grants and funding programs.  
Develop educational programs that promote cultural awareness and appreciation among residents and visitors.
4. Expand Access to Sports Opportunities  
Invest in the development and maintenance of sports facilities and infrastructure.  
Partner with schools and youth organizations to nurture young talent and promote physical fitness.
5. Foster a productive, Innovative, and harmonious society  
Encourage collaboration between cultural, sports, and tourism sectors to drive economic growth and innovation.  
Facilitate community engagement and participation in cultural and sports activities to strengthen social cohesion.

# HEAD 71 MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT HQ

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE 2024/25 vs 2025/26	
(1)	DESCRIPTION (2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
<b>7101</b>	<b>GENERAL</b>						
	81000 ADMINISTRATION	908	18,659	18,016	33,479	14,820	79
	81060 TRANSPORTATION PLANNING TEAM	0	0	0	147	147	0
	81065 REGULATORY & POLICY - HOTEL AD	0	402	347	453	51	13
	<b>TOTAL</b>	<b>908</b>	<b>19,061</b>	<b>18,363</b>	<b>34,079</b>	<b>15,018</b>	<b>79</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE 2024/25 vs 2025/26	
(1)	OBJECT CODE DESCRIPTION (2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	SALARIES	680	1,215	963	1,484	269	22
	OTHER PERSONNEL COSTS	15	18	8	0	(18)	(100)
	TRAINING	1	6	0	23	17	283
	TRAVEL	44	63	35	92	29	46
	COMMUNICATIONS	13	16	28	27	11	69
	ADVERTISING & PROMOTION	0	8	10	15	7	88
	PROFESSIONAL SERVICES	20	194	50	804	610	314
	RENTALS	0	4	0	4	0	0
	REPAIR AND MAINTENANCE	4	8	10	18	10	125
	ENERGY	0	2	0	2	0	0
	MATERIALS & SUPPLIES	28	37	31	33	(4)	(11)
	OTHER EXPENSES	4	4	4	21	17	425
	GRANTS AND CONTRIBUTIONS	99	17,486	17,224	31,556	14,070	80
	<b>TOTAL</b>	<b>908</b>	<b>19,061</b>	<b>18,363</b>	<b>34,079</b>	<b>15,018</b>	<b>79</b>

**HEAD 71 MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT HQ - continued**

**REVENUE SUMMARY**

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8090 Vacation Rental Fee	0	400	271	400	0	0
	8489 Liquor Licences	0	0	0	913	913	0
	8513 Hotel Licences	0	38	25	44	6	16
	<b>TOTAL</b>	<b>0</b>	<b>438</b>	<b>296</b>	<b>1,357</b>	<b>919</b>	<b>210</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	81000 ADMINISTRATION	7	8	7	8	0	0
	81060 TRANSPORTATIO PLANNING TEAM	0	0	0	1	1	0
	81065 REGULATORY & POLICY - HOTEL AD	4	4	4	4	0	0
	<b>TOTAL</b>	<b>11</b>	<b>12</b>	<b>11</b>	<b>13</b>	<b>1</b>	<b>8</b>

## HEAD 71 MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 81000 ADMINISTRATION</b>				
Number of Internal compliance reviews for heads within the Ministry for the year.	1	1	1	1
Number of Financial Guidance or Compliance training sessions for the year.	0	2	2	2
Percentage of payments accurately processed within the relevant deadlines.	100%	100%	100%	100%
Percentage of Ministerial Policy Priorities Completed.	100%	100%	100%	100%
<b>BUSINESS UNIT: 81065 REGULATORY &amp; POLICY - HOTEL AD</b>				
Hotel properties inspected and licensed by the annual deadline of 31 March.	90%	90%	90%	90%
Hotel complaints acknowledged within 24hrs of receipt.	100%	100%	100%	100%
Hotel complaints investigated within 48hrs of receipt.	100%	100%	100%	100%
Hotel complaints for which a final report is issued within 10 days of receipt of the complaint.	100%	100%	100%	100%
Vacation rental properties inspected and licensed by the annual deadline of 31 August.	90%	90%	90%	90%
Vacation rental property complaints acknowledged within 24 hrs of receipt.	100%	100%	100%	100%
Vacation rental complaints investigated within 48 hrs of receipt.	100%	100%	100%	100%
Vacation rental complaints for which a final report is issued within 10 days of the receipt of the complaint.	100%	100%	100%	100%

# HEAD 20 SPORT & RECREATION

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To foster a vibrant sports and recreation culture in Bermuda by increasing participation, achieving regional excellence, and ensuring equitable access to sports and recreational facilities. Through collaboration, we aim to inspire and develop young talent, promote community well-being, and elevate the value of sports and recreation in our society.*

## DEPARTMENT OBJECTIVES

1. Establish a National High-Performance Framework in collaboration with stakeholders to guide the management and development of athletes in elite sports.
2. Develop a digital augmentation plan for departmental properties, aimed at enhancing user experience, improving accessibility, and engaging diverse audiences through technology.
3. To develop and maintain the departmental properties and land to ensure that they are safe and aesthetically pleasing.

# HEAD 20 SPORT & RECREATION

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2024/25 vs 2025/26	
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
<b>2001</b>	<b>ADMINISTRATION &amp; SPORTS</b>						
30025	SCHOOL SPORTS EVENTS	0	0	0	43	43	0
30045	GENERAL ADMINISTRATION	763	867	800	991	124	14
		<b>763</b>	<b>867</b>	<b>800</b>	<b>1,034</b>	<b>167</b>	<b>19</b>
<b>2002</b>	<b>SPORT DEVELOPMENT</b>						
30055	SPORTS PROGRAMMES	466	452	448	658	206	46
30065	SPORTS INVESTMENTS	2,078	2,094	2,076	2,106	12	1
		<b>2,544</b>	<b>2,546</b>	<b>2,524</b>	<b>2,764</b>	<b>218</b>	<b>9</b>
<b>2003</b>	<b>SPORTS INCENTIVES &amp; AWARDS</b>						
30030	ATHLETIC AWARDS	309	410	410	410	0	0
		<b>309</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>0</b>	<b>0</b>
<b>2004</b>	<b>SPORTS FACILITIES MANAGEMENT</b>						
30060	SPORTS FACILITIES	1,313	1,573	1,830	2,640	1,067	68
30075	WMC PREECE SOFTBALL PARK	165	143	141	149	6	4
30080	WER JOELL TENNIS STADIUM	388	446	370	462	16	4
30090	MOTORSPORT PARK	5	8	6	8	0	0
30390	SPORTS COMMUNITY FIELDS	27	47	48	47	0	0
		<b>1,898</b>	<b>2,217</b>	<b>2,395</b>	<b>3,306</b>	<b>1,089</b>	<b>49</b>
<b>2005</b>	<b>YOUTH DEVELOPMENT</b>						
30210	YOUTH DEVELOPMENT ADMIN	354	0	0	0	0	0
30350	YOUTH INVESTMENTS & GRANTS	79	0	0	0	0	0
		<b>433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2006</b>	<b>COMMUNITY CENTRES</b>						
30120	S. W. CENTRAL ZONE COMM. CENTRE	491	0	0	0	0	0
30130	EASTERN ZONE COMM. CENTRE	432	0	0	0	0	0
30146	WESTERN ZONE COMM. CENTRE	340	0	0	0	0	0
		<b>1,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2007</b>	<b>CAMPING</b>						
30148	CAMPING ADMINISTRATION	72	181	147	199	18	10
30150	CAMPING AT DARRELL'S ISLAND	324	319	310	329	10	3
30160	CAMPING AT PAGET ISLAND	250	270	219	279	9	3
30165	CAMPING AT PORTS ISLAND	115	109	103	113	4	4
30170	CAMPING AT WHITE'S ISLAND	90	92	83	95	3	3
		<b>851</b>	<b>971</b>	<b>862</b>	<b>1,015</b>	<b>44</b>	<b>5</b>
<b>2008</b>	<b>RECREATION DEVELOPMENT</b>						
30180	RECREATIONAL PROGRAMMES	652	1,324	1,190	1,419	95	7
		<b>652</b>	<b>1,324</b>	<b>1,190</b>	<b>1,419</b>	<b>95</b>	<b>7</b>

**HEAD 20 SPORT & RECREATION - continued**

**GENERAL SUMMARY - continued**

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>2009</b>	<b>AFTER SCHOOL PROGRAMMES</b>						
	30125 YOUTH PROGRAMMES	1,180	0	0	0	0	0
		<u>1,180</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL</b>	<b>9,893</b>	<b>8,335</b>	<b>8,181</b>	<b>9,948</b>	<b>1,613</b>	<b>19</b>

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,017	1,310	1,152	1,450	140	11
	WAGES	3,053	1,596	1,503	1,688	92	6
	OTHER PERSONNEL COSTS	41	0	10	0	0	0
	TRAINING	11	7	10	13	6	86
	TRANSPORT	8	8	8	10	2	25
	TRAVEL	31	40	45	66	26	65
	COMMUNICATIONS	79	35	29	40	5	14
	ADVERTISING & PROMOTION	9	14	2	23	9	64
	PROFESSIONAL SERVICES	203	638	515	751	113	18
	RENTALS	208	233	228	349	116	50
	REPAIR AND MAINTENANCE	157	186	161	175	(11)	(6)
	INSURANCE	26	18	38	24	6	33
	ENERGY	146	165	133	160	(5)	(3)
	CLOTHING, UNIFORMS & LAUNDRY	25	20	10	21	1	5
	MATERIALS & SUPPLIES	216	122	142	165	43	35
	EQUIPMT. (MAJOR/MINOR CAP)	23	10	6	10	0	0
	OTHER EXPENSES	74	79	74	87	8	10
	GRANTS & CONTRIBUTIONS	3,566	3,854	4,115	4,916	1,062	28
	<b>TOTAL</b>	<b>9,893</b>	<b>8,335</b>	<b>8,181</b>	<b>9,948</b>	<b>1,613</b>	<b>19</b>

## HEAD 20 SPORT & RECREATION - continued

### REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8251 Camping Fees	19	24	29	24	0	0
	8255 Court Fees	60	60	65	70	10	17
	8315 Registration	106	85	173	146	61	72
	8615 General	1	5	4	3	(2)	(40)
	8665 After School Vouchers	558	0	0	0	0	0
	8765 Boats	19	20	25	20	0	0
	8801 Facilities	21	8	22	11	3	38
	8803 Equipment	1	1	1	1	0	0
	8877 Reimbursements	7	0	0	0	0	0
	<b>TOTAL</b>	<b>792</b>	<b>203</b>	<b>319</b>	<b>275</b>	<b>72</b>	<b>35</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	2001 ADMINISTRATION & SPORTS	6	6	6	6	0	0
	2002 SPORT DEVELOPMENT	3	3	4	4	1	33
	2004 SPORTS FACILITIES MANAGEMENT	10	10	10	10	0	0
	2005 YOUTH DEVELOPMENT	3	0	0	0	0	0
	2006 COMMUNITY CENTRES	19	0	0	0	0	0
	2007 CAMPING	10	10	10	10	0	0
	2008 RECREATION DEVELOPMENT	16	16	16	16	0	0
	2009 AFTER SCHOOL PROGRAMME	28	0	0	0	0	0
	<b>TOTAL</b>	<b>95</b>	<b>45</b>	<b>46</b>	<b>46</b>	<b>1</b>	<b>2</b>

**HEAD 20 SPORT & RECREATION - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 30030 Athletic Awards</b>				
Sponsored Investments awarded to Junior Athletes via National Sports Governing Bodies (NSGB's)	13	16	13	14
Average amount awarded per Junior athlete/program	\$3,125	\$3,000	\$3,000	\$3,000
Number of Elite Athletes who received funding	13	25	25	18
<b>BUSINESS UNIT: 30065 Sports Investment Programme</b>				
Number of registered National Sports Governing Bodies	25	26	27	28
Number of Investments issued to Sporting Bodies with initiatives geared toward Sports Development	20	22	23	25
Number of Sports awards presented to individuals	34	28	35	35
<b>BUSINESS UNIT: 30075 WMC Preece Softball Park</b>				
Average number of persons using the facility per month	300	500	500	500
Average number of sporting events held at facility per month	60	75	74	75
% of clients using the facility who rank it satisfactory or better	50%	75%	80%	80%
<b>BUSINESS UNIT: 30080 WER Joell Tennis Stadium</b>				
Average number of individuals who use the facility per month	250	300	325	400
Tennis courts utilization rate* (Total occupied time/Total available time)	-	70%	15%	30%
Pickleball courts utilization rate* (Total occupied time/Total available time)	-	75%	18%	40%
Average number of events held at facility per month	3	Discontinued	Discontinued	Discontinued
% of clients using the facility who rank it satisfactory or better	60%	80%	65%	80%
<b>BUSINESS UNIT: 30090 Motorsport Park</b>				
Average number of individuals who use the facility monthly	140	200	200	200
Average number of events held at the facility per month	40	60	60	60
% of clients using the facility who rank it satisfactory or better	60%	75%	75%	80%

## HEAD 20 SPORT & RECREATION - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 30150/30160/30165/30170 Camping Facilities</b>				
Number of Campers using facilities	2,100	2,200	5,735	5,800
% of users who found overall experience satisfactory	81%	95%	96%	96%
% of users who found the cleanliness of the sites satisfactory	88%	90%	89%	90%
% of users who use the department ferry to be transported to facilities	93%	90%	89%	90%
# of users who use the department ferry to be transported to Government or private facilities	New objective	New objective	6,379	6,500
<b>BUSINESS UNIT: 30180 Recreational Programmes</b>				
Number of participants per year	1,500	1,600	2,773	3,000
% of users who found overall experience satisfactory	87%	95%	97%	97%
% of users who are likely to use the SDC programme again	86%	95%	98%	98%

# HEAD 30 MARINE & PORTS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*The regulation and safe operation of Bermuda's maritime affairs including marine border security, search and rescue and public transportation.*

## DEPARTMENT OBJECTIVES

1. Provide the required regulatory oversight for Bermuda's maritime affairs and assure compliance to international conventions.
2. Implement phase one of the transport infrastructure capital spend plan.
3. Implement a digital fare media system.
4. Improve Customer satisfaction.
5. Improve risk management to satisfy compliance with international standards.
6. Develop staff trained in accordance with international standards and to mitigate departmental risk.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>3006</b>	<b>WEST END (DOCKYARD)</b>						
	40040 NAVIGATIONAL AIDS	678	798	527	853	55	7
	40140 TUG SERVICE	1,890	2,044	1,850	2,137	93	5
	40210 TENDER SERVICE	288	396	370	410	14	4
	40260 DOCKYARD MAINTENANCE	2,963	3,461	2,966	3,571	110	3
		<b>5,819</b>	<b>6,699</b>	<b>5,713</b>	<b>6,971</b>	<b>272</b>	<b>4</b>
<b>3007</b>	<b>CENTRAL (HAMILTON OFFICE)</b>						
	40090 FERRY SERVICE	7,317	8,293	7,221	8,543	250	3
	40150 MOORING & BOAT REG.	307	302	303	313	11	4
	40220 ADMINISTRATION	2,487	2,922	3,197	3,052	130	4
		<b>10,111</b>	<b>11,517</b>	<b>10,721</b>	<b>11,908</b>	<b>391</b>	<b>3</b>
<b>3008</b>	<b>EAST END (FORT GEORGE)</b>						
	40100 MARITIME SAFETY & SECURITY	2,466	2,587	2,364	2,632	45	2
	40180 PILOTAGE SER. OFFSHORE	2,175	2,193	2,081	2,276	83	4
		<b>4,641</b>	<b>4,780</b>	<b>4,445</b>	<b>4,908</b>	<b>128</b>	<b>3</b>
	<b>TOTAL</b>	<b>20,571</b>	<b>22,996</b>	<b>20,879</b>	<b>23,787</b>	<b>791</b>	<b>3</b>

## HEAD 30 MARINE & PORTS - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,705	3,953	3,279	4,135	182	5
	WAGES	7,664	9,383	7,994	9,821	438	5
	OTHER PERSONNEL COSTS	82	34	46	34	0	0
	TRAINING	325	335	278	465	130	39
	TRANSPORT	56	65	77	65	0	0
	TRAVEL	107	138	101	178	40	29
	COMMUNICATIONS	108	132	112	132	0	0
	PROFESSIONAL SERVICES	409	571	508	556	(15)	(3)
	RENTALS	844	842	834	842	0	0
	REPAIR AND MAINTENANCE	2,108	2,370	2,115	2,420	50	2
	INSURANCE	1,029	831	1,400	735	(96)	(12)
	ENERGY	2,444	2,933	2,830	2,933	0	0
	CLOTHING, UNIFORMS & LAUNDRY	70	85	64	85	0	0
	MATERIALS & SUPPLIES	1,546	1,305	1,212	1,367	62	5
	OTHER EXPENSES	53	0	29	0	0	0
	GRANTS AND CONTRIBUTIONS	21	19	0	19	0	0
	<b>TOTAL</b>	<b>20,571</b>	<b>22,996</b>	<b>20,879</b>	<b>23,787</b>	<b>791</b>	<b>3</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8169 Boats-Private	491	500	442	500	0	0
	8171 Boats-Charter	79	110	64	110	0	0
	8173 Boats-Moorings	802	901	746	901	0	0
	8174 Boats-Haulage	87	50	3	50	0	0
	8177 Local Cruises	0	11	5	11	0	0
	8181 Light House Fees	12	12	5	5	(7)	0
	8183 Port Dues	913	1,000	647	1,003	3	0
	8185 Pilotage Fees	1,343	1,250	1,073	1,252	2	0
	8186 Pilot Dentention Fees	8	43	57	45	2	5
	8187 Ferry Receipts	630	800	545	800	0	0
	8188 Seaport Security Passes	0	5	5	5	0	0
	8457 Licence General	40	32	25	33	1	3
	8763 Tug	1,642	1,600	1,324	1,599	(1)	(0)
	8877 Reimbursements	639	0	0	0	0	0
	<b>TOTAL</b>	<b>6,686</b>	<b>6,314</b>	<b>4,941</b>	<b>6,314</b>	<b>0</b>	<b>0</b>

## HEAD 30 MARINE & PORTS - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
	40040 NAVIGATIONAL AIDS	5	9	6	9	0	0
	40090 FERRY SERVICE	60	72	59	72	0	0
	40100 MARITIME SAFETY & SECURITY	9	9	9	9	0	0
	40140 TUG SERVICE	14	15	14	15	0	0
	40150 MOORING & BOAT REG.	3	3	3	3	0	0
	40180 PILOTAGE SERV. OFFSHORE	18	19	18	19	0	0
	40210 TENDER SERVICE	4	4	4	4	0	0
	40220 ADMINISTRATION	6	10	9	10	0	0
	40260 DOCKYARD MAINTENANCE	13	21	16	21	0	0
	<b>TOTAL</b>	<b>132</b>	<b>162</b>	<b>138</b>	<b>162</b>	<b>0</b>	<b>0</b>

## HEAD 30 MARINE & PORTS SERVICES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: Navigational Aids - 40040</b>				
<b>International Standards set by IALA.</b>				
Availability of Buoys - on Station: Main Shipping Channels	99%	99.5%	99%	99.5%
Lights operational of Buoys and Beacons: Main Shipping Channel and auxiliary channels (small boating)	92%	99.5%	99%	99.5%
Off Shore Beacons: Lights operational	99%	99.5%	99%	99.5%
<b>BUSINESS UNIT: Ferry Service - 40090</b>				
Vessel availability as required monthly as per published schedule	82%	99%	92%	87%
Percentage of on time scheduled and completed runs per month	90%	99%	90%	99%
Vessel requirement for published schedule achievement	80%	99%	97%	97%
<b>BUSINESS UNIT: Maritime Safety &amp; Security - 40100</b>				
Maritime Operations Controllers take action within 10 minutes of distress incident first receipt. This will include assessment of the response, provision of guidance where needed and appropriate SAR tasking in the initial stages of the incident. In 100% of all cases.*	99%	99%	99%	99%
We will review 100% of incidents to which the national SAR system has responded to assess our compliance with Mission Conduct protocols and the effectiveness of outcomes. We will seek feedback from stakeholders and learn any appropriate lessons for future operations and incidents.*	100%	100%	100%	100%
Decrease the period of time to issue a registration document for 406Mhz Distress Beacons from 14 days to 7 days. 100% percent of the time	99%	99%	99%	99%

## HEAD 30 MARINE & PORTS SERVICES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: Tug Service - 40140</b>				
Availability for service as required by the shipping industry	100%	100%	100%	100%
<b>BUSINESS UNIT: Moorings &amp; Boat Regulations - 40150</b>				
Removal of (500) illegal, unregistered moorings by year end	20%	40%	40%	40%
Relicensing of all moorings within the May 31st deadline	90%	90%	90%	90%
New mooring applications to be processed within a 6 week time frame.	100%	100%	100%	100%
<b>BUSINESS UNIT: Pilotage Ser. Offshore - 40180</b>				
Availability of pilot boats for scheduled arriving and departing ships.	99%	100%	99%	100%
Availability of Pilots to ensure all scheduled ships movements are on time.	100%	100%	100%	100%
<b>BUSINESS UNIT: Administration - 40220</b>				
Number of staff marine certified (STCW Basic and Advanced) per MCA regulations	98%	80%	80%	98%
Number of Performance Appraisals and Performance Objectives to DE&OD by required deadline	100%	100%	100%	100%
<b>BUSINESS UNIT: Dockyard Maintenance - 40260</b>				
100% compliance with Lloyd's Register Survey milestones for dry-docking and machinery surveys	100%	100%	100%	100%
Undertake the slipping and bottom cleaning of Department vessels at least once during the year	100%	100%	95%	95%

# HEAD 34 TRANSPORT CONTROL DEPARTMENT

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To assure the safety of all road users.*

## DEPARTMENT OBJECTIVES

1. To maintain existing customer service standards.
2. To regulate and control the number, size and quality of all vehicles and their operations.
3. To review and modernize Motor Car and Road Traffic legislation.
4. To develop an improved public transportation network utilising modern technology.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>3401</b>	<b>GENERAL</b>						
44000	EXAMINATION	1,231	1,345	1,060	1,393	48	4
44040	REGISTRATION	1,597	1,028	1,374	1,077	49	5
44090	ROAD SAFETY	164	260	220	268	8	3
44110	TRAFFIC CONTROL	633	642	516	747	105	16
44210	ADMINISTRATION	1,312	2,286	1,655	2,523	237	10
	<b>TOTAL</b>	<b>4,937</b>	<b>5,561</b>	<b>4,825</b>	<b>6,008</b>	<b>447</b>	<b>8</b>

## HEAD 34 TRANSPORT CONTROL DEPARTMENT - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,818	3,704	2,867	3,939	235	6
	WAGES	237	0	0	0	0	0
	TRAINING	85	105	93	105	0	0
	TRANSPORT	2	10	10	10	0	0
	TRAVEL	6	25	2	25	0	0
	COMMUNICATIONS	72	125	74	125	0	0
	ADVERTISING & PROMOTION	0	5	1	5	0	0
	PROFESSIONAL SERVICES	297	473	411	623	150	32
	RENTALS	160	165	160	165	0	0
	REPAIR AND MAINTENANCE	176	419	219	481	62	15
	INSURANCE	5	5	4	5	0	0
	ENERGY	127	259	134	259	0	0
	CLOTHING, UNIFORMS & LAUNDRY	5	7	5	7	0	0
	MATERIALS & SUPPLIES	92	166	97	166	0	0
	EQUIPMT. (MINOR CAPITAL)	0	3	8	3	0	0
	OTHER EXPENSES	775	10	678	10	0	0
	GRANTS AND CONTRIBUTIONS	80	80	62	80	0	0
	<b>TOTAL</b>	<b>4,937</b>	<b>5,561</b>	<b>4,825</b>	<b>6,008</b>	<b>447</b>	<b>8</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8307 Photocopy Charges	0	4	0	4	0	0
	8385 Vehicles-Four Wheel	356	339	353	339	0	0
	8389 Exam Fees-2 wheel	744	725	766	725	0	0
	8391 Exam Fees-4 wheel	1,439	1,407	1,449	1,407	0	0
	8395 Certificate of Competency	206	183	214	183	0	0
	8465 Auxiliary Cycle	208	280	197	280	0	0
	8467 Motor Cycle	1,916	1,892	1,881	1,892	0	0
	8471 Private Car	17,107	18,673	17,508	18,673	0	0
	8473 Commercial Vehicle	5,469	5,403	5,765	5,403	0	0
	8475 Trailer	108	109	117	109	0	0
	8477 Miscellaneous Vehicles	6	5	7	5	0	0
	8479 Licence Plate & Stickers	139	179	135	179	0	0
	8480 Truck Permit Fees	783	598	677	598	0	0
	8481 Driving Permits	851	813	926	813	0	0
	8483 Photo.Drivers Licence	840	924	976	924	0	0
	8877 Reimbursements	12	0	0	0	0	0
	8890 Sundry Revenue - Bank Recs	6	0	0	0	0	0
	<b>TOTAL</b>	<b>30,190</b>	<b>31,534</b>	<b>30,971</b>	<b>31,534</b>	<b>0</b>	<b>0</b>

**HEAD 34 TRANSPORT CONTROL DEPARTMENT - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
	44000 EXAMINATION	15	15	15	15	0	0
	44040 REGISTRATION	14	14	14	14	0	0
	44090 ROAD SAFETY	1	1	1	1	0	0
	44110 TRAFFIC CONTROL	9	9	9	9	0	0
	44210 ADMINISTRATION	9	7	7	7	0	0
	<b>TOTAL</b>	<b>48</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>0</b>	<b>0</b>

**HEAD 34 TRANSPORT CONTROL DEPARTMENT - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 44090 ROAD SAFETY</b>				
Maintain Project Ride pass rate of 90%	Achieved	Expected to achieve	Achieved	Expected to achieve
<b>BUSINESS UNIT: 44110 TRAFFIC CONTROL</b>				
Respond to abandoned vehicles within 10 days	Achieved	Expected to achieve	Achieved	Expected to achieve
<b>BUSINESS UNIT: 44000 EXAMINATION</b>				
Provide driving test within days days of requests	Achieved	Expected to achieve	Achieved	Expected to achieve
Conduct 10 random vehicle audits per week	Expected to achieve	Expected to achieve	Achieved	Expected to achieve
<b>BUSINESS UNIT: 44040 REGISTRATION</b>				
Serve 75% of customers within 30 minutes	Achieved	Expected to achieve	Achieved	Expected to achieve
<b>BUSINESS UNIT: 44210 ADMINISTRATION</b>				
Answer 60% of incoming calls within 5 minutes	Achieved	Expected to achieve	Achieved	Expected to achieve
Process accounts receivable invoices within 5 business days	Achieved	Expected to achieve	Achieved	Expected to achieve
Process accounts payable invoices within 5 business days	Achieved	Expected to achieve	Achieved	Expected to achieve

# HEAD 35 PUBLIC TRANSPORTATION

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Moving Bermuda with a quality public bus service.*

## DEPARTMENT OBJECTIVES

1. To deliver a convenient and cost-effective daily bus service.
2. To ensure buses operate reliably according to the published schedule.
3. To maintain the fleet in accordance with technical specifications and industry standard timeframes
4. To ensure buses are continually safe and comfortable for passengers and employees.
5. To transition the public bus fleet from diesel to electric by 2030.
6. To promote the increasing use of Digital Fare Media.

## GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>3501</b>	<b>TRANSPORTATION</b>						
45000	AUXILIARY BUS SERVICES	238	0	163	0	0	0
45010	BUS OPERATIONS	10,783	12,437	11,616	13,203	766	6
		<b>11,021</b>	<b>12,437</b>	<b>11,779</b>	<b>13,203</b>	<b>766</b>	<b>6</b>
<b>3502</b>	<b>MAINTENANCE</b>						
45090	REPAIR SERVICES	4,968	4,625	3,915	4,458	(167)	(4)
45115	INVENTORY MANAGEMENT	1,158	1,463	1,593	1,527	64	4
		<b>6,126</b>	<b>6,088</b>	<b>5,508</b>	<b>5,985</b>	<b>(103)</b>	<b>(2)</b>
<b>3503</b>	<b>ADMINISTRATION</b>						
45120	ADMINISTRATION	4,525	4,347	4,150	5,024	677	16
45200	MANAGEMENT SUPPORT	996	968	837	1,067	99	10
		<b>5,521</b>	<b>5,315</b>	<b>4,987</b>	<b>6,091</b>	<b>776</b>	<b>15</b>
	<b>TOTAL</b>	<b>22,668</b>	<b>23,840</b>	<b>22,274</b>	<b>25,279</b>	<b>1,439</b>	<b>6</b>

# HEAD 35 PUBLIC TRANSPORTATION - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,549	3,545	3,357	3,850	305	9
	WAGES	12,116	14,403	12,863	15,175	772	5
	TRAINING	77	200	127	230	30	15
	TRANSPORT	92	79	203	80	1	1
	TRAVEL	23	62	12	63	1	2
	COMMUNICATIONS	126	155	170	247	92	59
	ADVERTISING & PROMOTION	4	4	4	5	1	25
	PROFESSIONAL SERVICES	1,407	1,017	788	1,228	211	21
	RENTALS	167	214	101	215	1	0
	REPAIR AND MAINTENANCE	744	675	1,066	729	54	8
	INSURANCE	201	240	268	243	3	1
	ENERGY	1,701	1,515	1,887	1,577	62	4
	CLOTHING, UNIFORMS & LAUNDRY	132	250	199	250	0	0
	MATERIALS & SUPPLIES	2,186	941	1,092	988	47	5
	EQUIPMT. (MINOR CAPITAL)	58	410	73	166	(244)	(60)
	OTHER EXPENSES	85	130	64	233	103	79
	<b>TOTAL</b>	<b>22,668</b>	<b>23,840</b>	<b>22,274</b>	<b>25,279</b>	<b>1,439</b>	<b>6</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8679 Passes	1,742	1,647	2,120	1,975	328	20
	8681 Tickets	625	624	623	749	125	20
	8683 Tokens	18	668	59	801	133	20
	8685 Cash	1,479	823	1,522	988	165	20
	8691 Passes - Post Offices	140	214	151	257	43	20
	8693 Tickets - Post Offices	211	203	202	244	41	20
	8696 Digital Fare Media - Passes	0	0	369	370	370	0
	8696 Digital Fare Media - Tickets	0	0	88	88	88	0
	8696 Digital Fare Media - Tokens	0	0	52	53	53	0
	8699 Advertising	23	21	16	26	5	24
	8877 Reimbursements	257	0	0	0	0	0
	8889 Sundry Receipts	1	0	0	0	0	0
	<b>TOTAL</b>	<b>4,496</b>	<b>4,200</b>	<b>5,202</b>	<b>5,551</b>	<b>1,351</b>	<b>32</b>

## HEAD 35 PUBLIC TRANSPORTATION - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
	45010 BUS OPERATIONS	132	168	143	168	0	0
	45090 REPAIR SERVICING	34	52	37	52	0	0
	45115 INVENTORY MANAGEMENT	4	5	4	5	0	0
	45120 ADMINISTRATION	4	4	4	4	0	0
	45200 MANAGEMENT SUPPORT	10	14	11	15	1	7
	<b>TOTAL</b>	<b>184</b>	<b>243</b>	<b>199</b>	<b>244</b>	<b>1</b>	<b>0</b>

**HEAD 35 PUBLIC TRANSPORTATION - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 45010 Bus Operations</b>				
On time delivery of all scheduled services.	80%	NA	N/A	Discontinued Measure
Number of Passenger Complaints	-50%	-50%	-50%	-50%
Reduce number of serious vehicle incidents	-30%	-30%	-30%	-30%
Improve Ridership (Passenger count)	N/A	5%	5%	5%
<b>BUSINESS UNIT: 45090 - Repair Servicing</b>				
Maintain the number of buses in service daily at 80% of the total fleet.	56%	80%	68%	80%
Maintain buses according to the preventative maintenance programme.	51%	90%	73%	90%
<b>BUSINESS UNIT: 45115 - Inventory Management</b>				
Average number of buses out of service due to parts.	5%	5%	5%	5%
Reduce inventory levels.	-37%	N/A	N/A	Discontinued Measure
Stocked parts according to the preventative maintenance programme.	60%	80%	80%	80%
<b>BUSINESS UNIT: 45120 - Administration</b>				
Address identified occupational, safety and health issues.	5	N/A	N/A	Discontinued Measure
Percentage of identified occupational, safety and health issues addressed.	N/A	100%	100%	100%
Complete customer service training for front line staff.	1%	100%	50%	100%
Number of critical vacancies.	7	0	2	0
Revenue / cost of service ratio.	10%	17%	19%	18%
Produce performance report analysis and confirmation by the Budget Office deadline.	78%	N/A	N/A	Discontinued Measure
<b>BUSINESS UNIT: 45200 - Management Support</b>				
Process vendor payments within 5 business days.	75%	100%	95%	100%

**MISSION STATEMENT**

*To ensure that Bermuda has a safe, accessible, courteous, environmentally responsible and efficient transportation system that meets its national interest.*

**DEPARTMENT OBJECTIVES**

1. To support the delivery of an air services development plan for Bermuda.
2. To improve reliability of marine and land-based transport services through planned infrastructure upgrades.
3. To continue the transformation of transport fare media so that it is frictionless and cashless.

**GENERAL SUMMARY**

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(7)	(8)
<b>4801</b>	<b>ADMINISTRATION</b>						
	58000 ADMINISTRATION	15,124	15,708	15,518	0	(15,708)	(100)
	58010 TRANSPORTATION PLANNING TEAM	146	141	124	0	(141)	(100)
	<b>TOTAL</b>	<b>15,270</b>	<b>15,849</b>	<b>15,642</b>	<b>0</b>	<b>(15,849)</b>	<b>(100)</b>

## HEAD 48 MINISTRY OF TRANSPORT HQ - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	433	549	487	0	(549)	(100)
	TRAINING	3	8	8	0	(8)	(100)
	TRAVEL	32	40	37	0	(40)	(100)
	COMMUNICATIONS	10	23	12	0	(23)	(100)
	ADVERTISING & PROMOTION	2	3	3	0	(3)	(100)
	PROFESSIONAL SERVICES	194	487	259	0	(487)	(100)
	RENTALS	0	3	1	0	(3)	(100)
	REPAIR AND MAINTENANCE	3	5	3	0	(5)	(100)
	ENERGY	0	2	0	0	(2)	(100)
	MATERIALS & SUPPLIES	16	17	15	0	(17)	(100)
	OTHER EXPENSES	8	12	9	0	(12)	(100)
	GRANTS AND CONTRIBUTIONS	14,569	14,700	14,808	0	(14,700)	(100)
	<b>TOTAL</b>	<b>15,270</b>	<b>15,849</b>	<b>15,642</b>	<b>0</b>	<b>(15,849)</b>	<b>(100)</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8431 Miscellaneous Fees	66	0	0	0	0	0
	8879 Sponsor/Contr/Donations	1,655	0	0	0	0	0
	8889 Sundry Receipts	225	0	0	0	0	0
	8890 Sundry Revenue - Bank Recs	8	0	0	0	0	0
	<b>TOTAL</b>	<b>1,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(3)	(4)	(5)	(6)	(7)	%
		(3)	(4)	(5)	(6)	(7)	(8)
58000	ADMINISTRATION	3	4	4	0	(4)	(100)
58010	TRANSPORTATION PLANN. TEAM	1	1	1	0	(1)	(100)
	<b>TOTAL</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>(5)</b>	<b>(100)</b>

## HEAD 52 DEPARTMENT OF CULTURE

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*To develop our creatives, preserve our heritage and celebrate our people.*

### DEPARTMENT OBJECTIVES

1. To support Bermuda's cultural, heritage and artistic communities and institutions through developmental programmes and partnerships.
2. To preserve our heritage by promoting an understanding of Bermuda's cultural identity through education, research, publication and enrichment programmes.
3. To celebrate our people and the development of our national identity by curating cultural festivals, public discussions, and educational programmes.
4. To serve as stewards of Bermuda's cultural heritage.

# HEAD 52 DEPARTMENT OF CULTURE

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
<b>5202</b>	<b>CULTURAL AFFAIRS</b>						
	62000 GRANTS TO ORGANISATIONS	252	231	247	317	86	37
	62001 ADMINISTRATION	857	885	822	1,127	242	27
	62010 EMANCIPATION & CULT. FESTIVALS	33	45	37	67	22	49
	62020 HERITAGE CELEBRATIONS	249	273	263	379	106	39
	62030 CULTURAL EDUCATION PROGRAM.	0	37	17	31	(6)	(16)
	62050 NATIONAL HEROES DAY	23	26	16	54	28	108
	62060 PROMOTION OF THE ARTS	31	74	36	49	(25)	(34)
	62070 FOLKLIFE BERMUDA	61	64	67	73	9	14
	62080 RESEARCH AND PUBLICATION	42	73	76	61	(12)	(16)
	62180 SPECIAL PROJECTS	0	300	103	120	(180)	(60)
	62210 GOMBHEY FESTIVAL	26	124	112	138	14	11
		<b>1,574</b>	<b>2,132</b>	<b>1,796</b>	<b>2,416</b>	<b>284</b>	<b>13</b>
<b>5203</b>	<b>COMMUNITY SERVICES</b>						
	62100 UNCOVER THE ARTS	45	91	25	81	(10)	(11)
		<b>45</b>	<b>91</b>	<b>25</b>	<b>81</b>	<b>(10)</b>	<b>(11)</b>
	<b>TOTAL</b>	<b>1,619</b>	<b>2,223</b>	<b>1,821</b>	<b>2,497</b>	<b>274</b>	<b>12</b>

## HEAD 52 DEPARTMENT OF CULTURE - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	750	808	726	1,040	232	29
	WAGES	52	0	0	0	0	0
	OTHER PERSONNEL COSTS	1	2	2	2	0	0
	TRAINING	1	3	1	3	0	0
	TRANSPORT	0	1	0	0	(1)	(100)
	TRAVEL	0	2	1	0	(2)	(100)
	COMMUNICATIONS	9	11	6	11	0	0
	ADVERTISING & PROMOTION	46	83	78	117	34	41
	PROFESSIONAL SERVICES	401	881	607	773	(108)	(12)
	RENTALS	18	47	16	54	7	15
	REPAIR AND MAINTENANCE	1	6	0	6	0	0
	ENERGY	0	0	0	1	1	0
	MATERIALS & SUPPLIES	30	52	35	53	1	2
	OTHER EXPENSES	0	6	6	0	(6)	(100)
	GRANTS AND CONTRIBUTIONS	310	321	343	437	116	36
	<b>TOTAL</b>	<b>1,619</b>	<b>2,223</b>	<b>1,821</b>	<b>2,497</b>	<b>274</b>	<b>12</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8617 Publications	1	0	0	0	0	0
	<b>TOTAL</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**HEAD 52 DEPARTMENT OF CULTURE - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
62001	ADMINISTRATION	8	8	8	10	(2)	(25)
	<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>(2)</b>	<b>(25)</b>

## HEAD 52 DEPARTMENT OF CULTURE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 62000 - Grants to Organizations</b>				
Number of artists, students, and arts organisations receiving funding via the Bermuda Arts Council grant	32	30	30	30
Number of organisations receiving funding to preserve and promote Bermuda's cultural heritage	12	12	15	12
<b>BUSINESS UNIT: 62001 - Administration</b>				
Average social media reach per month, creating public awareness of Department programming	9,500	8,000	9,500	8,000
<b>BUSINESS UNIT: 62010 - Cultural Festivals &amp; Celebration</b>				
Support festivals, events and publications celebrating Bermuda's diverse cultural heritage	Support 2 events, support 1 publication			
Percentage of those surveyed who rated their experience of Emancipation programming as "satisfactory" or better.	80%	80%	80%	80%
<b>BUSINESS UNIT: 62020 - Heritage Celebrations</b>				
Schools, community groups and businesses courted to participate in the Bermuda Day Parade	655	500	670	500
Sponsor annual conference of cultural, heritage and arts stakeholders	Hosted 1 conference	Hosted 1 conference	Cultural AGM Moved to 62030	Discontinued Measure
Percentage of those surveyed who rated their experience of the Bermuda Day Parade as "satisfactory" or better.*	75%	75%	96%	75%
<b>BUSINESS UNIT: 62030 - Cultural Education Program</b>				
Sponsor annual conference of cultural, heritage and arts stakeholders	New Performance Measure	New Performance Measure	Hosted 1 conference	Hosted 1 conference
Produce educational materials	0	0	0	Discontinued measure
Number of students per year participating in workshop led by cultural tradition-bearer	12	160	80	80
<b>BUSINESS UNIT: 62050 - National Heroes' Day</b>				
Percentage of people attending the annual National Heroes Day celebration who agreed that the event fostered a sense of national pride.	75%	75%	60%	75%
<b>BUSINESS UNIT: 62060 - Promotion of the Arts</b>				
Percentage of local artists participating in developmental programmes who rated their experience as "satisfactory" or better.*	100%	80%	100%	Performance measure moved to Special Projects 62180
Number of artists supported through Department promotional initiatives*	New Performance Measure	New Performance Measure	New Performance Measure	12

## HEAD 52 DEPARTMENT OF CULTURE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 62070 - Folklife Bermuda</b>				
Percentage of attendees who rated cultural lecture events as "satisfactory" or better.	90%	80%	80%	80%
Percentage of apprentices who indicated that they gained valuable cultural information and/or skills by participating in the cultural apprenticeship programme.	100%	80%	80%	80%
<b>BUSINESS UNIT: 62080 - Research and Publication</b>				
Support Historical/Cultural Research	Development of 1 film series project			
Produce/support publication on Bermuda's art/culture/heritage	Support for 2 publications	Support for 2 publications	Support for 1 publication	Support for 1 publication
<b>BUSINESS UNIT: 62100 - Uncover the Arts</b>				
Sponsor or host events showcasing and supporting the development of performing artists	9 events	8 events	8 events	8 events
Percentage of participants in professional development programme for creatives who indicated that they gained a new skill, networking opportunity, and/or access to resources.	100%	80%	95%	Performance Measure moved to Special Projects 62180
<b>BUSINESS UNIT: 62180 - Special Projects</b>				
Percentage of local artists participating in developmental programmes who rated their experience as "fair" or better.	New Performance Measure	New Performance Measure	New Performance Measure	80%
Percentage of participants in professional development programme for creatives who indicated that they gained a new skill, networking opportunity, and/or access to resources.	New Performance Measure	New Performance Measure	New Performance Measure	80%
<b>BUSINESS UNIT: 62210 - Gombey Festival</b>				
Showcase and honour Bermudian Gombey troupes' contributions to Bermuda's culture	Cancelled due to rain	Achieved	Achieved	Achieved

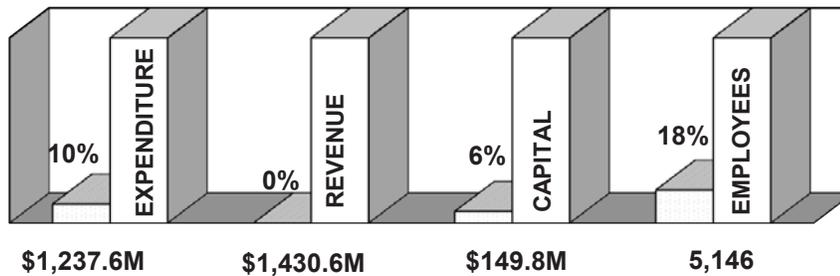
# MINISTRY OF NATIONAL SECURITY



TO ADVISE ON THE FORMULATION AND IMPLEMENTATION OF POLICY. TO GENERALLY DIRECT AND COORDINATE OPERATIONS AND THE ACTIVITIES WITHIN THE MINISTRY.

The Hon. Michael Weeks, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24 ACTUAL (\$000) (3)	2024/25 ORIGINAL (\$000) (4)	2024/25 REVISED (\$000) (5)	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26	
						(\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
83	MIN. OF NATIONAL SECURITY HQ	2,000	3,170	2,873	4,966	1,796	57
06	DEFENCE	8,445	8,827	8,318	9,810	983	11
07	POLICE	63,791	64,838	66,712	69,769	4,931	8
12	CUSTOMS	17,851	18,372	18,372	19,493	1,121	6
45	FIRE SERVICES	20,033	16,825	20,382	17,916	1,091	6
88	NATIONAL DRUG CONTROL	3,758	4,054	3,791	5,035	981	24
		<b>115,878</b>	<b>116,086</b>	<b>120,448</b>	<b>126,989</b>	<b>10,903</b>	<b>9</b>
<b>REVENUE (\$000)</b>							
83	MIN OF NATIONAL SECURITY HQ	917	913	1,012	0	(913)	(100)
06	DEFENCE	20	0	0	0	0	0
07	POLICE	650	698	698	698	0	0
45	FIRE SERVICES	103	165	165	170	5	3
88	NATIONAL DRUG CONTROL	0	8	8	0	(8)	(100)
		<b>1,690</b>	<b>1,784</b>	<b>1,883</b>	<b>868</b>	<b>(916)</b>	<b>(51)</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	1,792	4,388	3,354	5,976	<b>FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16</b>	
	DEVELOPMENT	132	1,874	380	3,395		
		<b>1,924</b>	<b>6,262</b>	<b>3,734</b>	<b>9,371</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>828</b>	<b>899</b>	<b>858</b>	<b>917</b>	<b>18</b>	<b>2</b>



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

*Working together to keep you safe.*

DEPARTMENT OBJECTIVES

1. To ensure the Minister's policy objectives are met.
2. To ensure that the Ministry and Departments deliver services effectively and comply with relevant legislation, policies and procedures.
3. To plan, mitigate and respond to threats to security.
4. To reduce crime and antisocial behaviour.
5. To promote public safety.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>8301</b>	<b>GENERAL</b>						
93000	ADMINISTRATION	1,164	2,002	1,558	2,797	795	40
93002	PAROLE BOARD	112	125	111	0	(125)	(100)
93003	TREATMENT OF OFFENDERS	18	30	21	0	(30)	(100)
93004	POLICE COMPLAINTS AUTHORITY	15	31	2	31	0	0
93007	DISASTER RISK REDUCE & MITIGAT.	2	190	30	422	232	122
93008	GANG VIOLENCE REDUCTION PROG	689	792	1,151	1,716	924	117
	<b>TOTAL</b>	<b>2,000</b>	<b>3,170</b>	<b>2,873</b>	<b>4,966</b>	<b>1,796</b>	<b>57</b>

## HEAD 83 MINISTRY OF NATIONAL SECURITY HQ - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	638	1,089	955	1,794	705	65
	WAGES	23	279	40	0	(279)	(100)
	TRAINING	5	100	7	150	50	50
	TRAVEL	16	41	11	74	33	80
	COMMUNICATIONS	9	28	45	28	0	0
	ADVERTISING & PROMOTION	7	15	22	30	15	100
	PROFESSIONAL SERVICES	1,068	1,305	803	2,403	1,098	84
	REPAIR AND MAINTENANCE	1	14	7	15	1	7
	INSURANCE	0	20	6	20	0	0
	CLOTHING, UNIFORMS & LAUNDRY	0	7	0	7	0	0
	MATERIALS & SUPPLIES	57	93	61	95	2	2
	OTHER EXPENSES	176	179	916	350	171	96
	<b>TOTAL</b>	<b>2,000</b>	<b>3,170</b>	<b>2,873</b>	<b>4,966</b>	<b>1,796</b>	<b>57</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8489 Liquor Licences	917	913	1,012	0	(913)	(100)
	<b>TOTAL</b>	<b>917</b>	<b>913</b>	<b>1,012</b>	<b>0</b>	<b>(913)</b>	<b>(100)</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
93000	ADMINISTRATION	7	9	8	14	5	56
93007	DISASTER RISK REDUCE & MITIGAT.	0	1	1	2	1	100
	<b>TOTAL</b>	<b>7</b>	<b>10</b>	<b>9</b>	<b>16</b>	<b>6</b>	<b>60</b>

## HEAD 83 MINISTRY OF NATIONAL SECURITY HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 93000 ADMINISTRATION</b>				
Percentage(%) of Information Systems Risk Management Programme Policies approved*	0	100%	90%	90%
Percentage (%) of meetings held and attended with a quorum of Heads of Departments and in alignment with the Ministry strategic objectives*	0	100%	75%	90%
<b>BUSINESS UNIT: 93007 DISASTER RISK REDUCTION &amp; MITIGATION</b>				
Disaster Risk Reduction and Mitigation Team, contingency plans progressed:	0	85%	85%	90%
<b>BUSINESS UNIT: 93008 GANG VIOLENCE REDUCTION PROGRAM</b>				
Percentage (%) survey questionnaire data showing improvement in knowledge and skills development among at-risk-youth participants of prevention programs*	0	85%	85%	85%

## HEAD 06 DEFENCE

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*The Royal Bermuda Regiment is to provide Military resources in order to protect Bermuda's interests.*

### DEPARTMENT OBJECTIVES

1. **FORCE PROTECTION.** Measures and means to minimize the vulnerability of personnel, facilities, equipment, material, operations, and activities from threats and hazards in order to preserve freedom of action and operational effectiveness thereby contributing to mission success.
  - a. **General.** Response to a national security threat with or without arms.
  - b. **Military Security.** Protection in an environment presenting a potential or unknown threat.
  - c. **Defence of High Value Assets.** Protecting facilities or locations that are essential to Bermuda's operations.
  - d. **Public Order.** Management of large scale disorder or rioting.
  - e. **Provost.** Military police.
  - f. **Fire.** In support to the BFRS to assist in firefighting.
  - g. **JSEOD.** Disposal of: unexploded ordnance, conventional munitions, and limited capability for improvised explosive.
2. **Humanitarian Aid / Disaster Relief :** The organised response to alleviate the results of a catastrophe; the consequences of which put lives and/or livelihoods at risk, and exceeds the responsible agency's ability to cope using its own resources. The aims are to:
  - a. Save Life
  - b. Relieve Suffering
  - c. Limit Damage
  - d. Restore Operational services to a level that enables local authorities to cope
  - e. Set the conditions for recovery.
3. **State Ceremonial.** Provide state ceremonial and musical support for the Government and to promote Bermuda, through ceremonial parades, national events, and musical displays.
4. **International Assistance:** Upon request, the Regiment will provide military skills and resources to assist UN, NATO, regional, or international peace support operations or training thereby enhancing Bermuda's reputation in the international community.

**DEPARTMENT OBJECTIVES - cont.**

5. **Enhancing Bermudian Society.** The Regiment will continue to provide an important role supporting the integration and development of Bermudian society in the form of:
  - a. The provision of a common military experience for volunteers drawn from across Bermuda's community.
  - b. The provision of youth engagement and development through the delivery of the Junior Leaders programmed and facilitation of Outward Bound Bermuda.
  - c. The opportunity to enhance life and vocational skills.
  - d. Involvement in Regimental and wider community sporting and social activities.
  - e. An appreciation of discipline, leadership, followership, and the need to support civil authorities thereby becoming better citizens.
6. **Coast Guard.** Secure Bermuda's territorial waters out to 12 nautical miles and ultimately its EEZ (200nm). In compliance with the Defence (Coast Guard Unit) Amendment Act 2018 and international obligations (e.g. IMO III), the RBR will expand its Full-Time Coast Guard capability that can achieve the following mandates:
  - a. Law enforcement of Bermuda's inshore waters.
  - b. Search & Rescue coordinated by the Bermuda Maritime Operations Centre.
  - c. Support HM Customs to interdict marine smuggling operations.
  - d. Support the Department of Environment & Natural Resources to enforce fisheries regulations.
  - e. Support the Department of Marine & Ports to enforce maritime regulations and ensure maritime border and Port security.
7. **Financial Management.** In accordance with Financial Instructions in order to pay soldiers and sustain the Regiment.
8. **Recruiting.** The RBR is to Recruit and Retain a standing deployable force of up to 420 personnel in order to meet its legal mandate and standing obligations.
9. **Logistics.** Tasked with sustaining and supporting the RBR. Logs Coy support operations and training through the following modes:
  - a. Armoury & Ammunition Storage of military firearms, pyrotechnics, and ancillaries.
  - b. Estate Management of Warwick Camp, Scenic House (RBR CG HQ), and East End CG Depot.
  - c. Motor Transport, vehicle maintenance, and repair of all land vehicles.
  - d. Clothing & Equipment Stores of all military uniforms, personal safety equipment, and operational kit.
  - e. Kitchen for provision of fresh meals to soldiers while training and operations or provision of rations.
  - f. Signals, IT, and radio equipment repair and maintenance.
  - g. Medics and doctors for preventative and recovering of physical injuries, plus medical screening of potential recruits.

# HEAD 06 DEFENCE

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>0601</b>	<b>DEFENCE SERVICES</b>						
16000	FINANCE	163	343	232	358	15	4
16005	RECRUITMENT	81	115	123	94	(21)	(18)
		<b>244</b>	<b>458</b>	<b>355</b>	<b>452</b>	<b>(6)</b>	<b>(1)</b>
<b>0602</b>	<b>BERMUDA REGIMENT</b>						
16010	REGIMENT HEADQUARTERS	3,927	4,455	3,733	5,095	640	14
16020	QUARTERMASTER (HQ)	1,684	1,512	1,595	1,517	5	0
16030	CEREMONIAL (HADR)	283	288	362	352	64	22
16040	INTERNAL SECURITY (MACA)	252	225	272	235	10	4
16060	BERMUDA CADET CORP	21	52	31	43	(9)	(17)
16075	OVERSEAS CAMP	880	695	894	904	209	30
16080	TRAINING & VALIDATION	583	535	558	555	20	4
16085	MARINE OPERATIONS	571	607	518	657	50	8
		<b>8,201</b>	<b>8,369</b>	<b>7,963</b>	<b>9,358</b>	<b>989</b>	<b>12</b>
	<b>TOTAL</b>	<b>8,445</b>	<b>8,827</b>	<b>8,318</b>	<b>9,810</b>	<b>983</b>	<b>11</b>

## HEAD 06 DEFENCE - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
		2023/24	2024/25	2024/25	2025/26	2024/25	
OBJECT CODE DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,784	4,359	3,514	4,829	470	11
	WAGES	2,119	2,038	2,132	2,107	69	3
	EMPLOYER OVERHEAD	25	91	84	95	4	4
	OTHER PERSONNEL COSTS	44	68	54	196	128	188
	TRAINING	48	35	70	35	0	0
	TRANSPORT	14	35	19	35	0	0
	TRAVEL	604	408	531	612	204	50
	COMMUNICATIONS	93	74	99	79	5	7
	ADVERTISING & PROMOTION	61	64	73	64	0	0
	PROFESSIONAL SERVICES	44	73	51	91	18	25
	RENTALS	181	60	44	60	0	0
	REPAIR AND MAINTENANCE	443	461	411	461	0	0
	INSURANCE	48	81	90	93	12	15
	ENERGY	355	376	391	433	57	15
	CLOTHING, UNIFORMS & LAUNDRY	190	182	208	182	0	0
	MATERIALS & SUPPLIES	380	410	535	426	16	4
	GRANTS AND CONTRIBUTIONS	12	12	12	12	0	0
	<b>TOTAL</b>	<b>8,445</b>	<b>8,827</b>	<b>8,318</b>	<b>9,810</b>	<b>983</b>	<b>11</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
		2023/24	2024/25	2024/25	2025/26	2024/25	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	20	0	0	0	0	0
	<b>TOTAL</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	16000 FINANCE/RECRUITMENT	4	4	4	4	0	0
	16010 REGIMENT HEADQUARTERS	39	39	39	43	4	10
	<b>TOTAL</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>47</b>	<b>4</b>	<b>9</b>

## HEAD 06 DEFENCE - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 16000 Finance/Recruitment</b>				
Number of volunteers for service in Royal Bermuda Regiment.	15	30	33	40
<b>BUSINESS UNIT: 16010 Regiment Headquarters</b>				
Number of promotions each year.	26	20	25	25
The operational strength of the Regiment as a percentage against the Regiment establishment of 365.	78%	75%	77%	82%
<b>BUSINESS UNIT: 16020, 16030, 16040, 16075 Training &amp; Support</b>				
Percentage of Soldiers serving past their period of mandatory service. (inclusive of Long Stay Nucleus)	77%	70%	71%	75%
Number of Soldiers listed as Long Term Absentees.	64	25	88	40
Percentage of soldiers who pass their military standard tests.				
a. Annual Personal Weapons Test	60%	65%	85%	75%
b. Physical Fitness - Personal Fitness Test	50%	55%	60%	60%
c. Physical Fitness - Operational Fitness Test	50%	55%	74%	85%
d. First Aid Assessment	50%	85%	86%	95%
e. Rules of Engagement - Judgemental Assessment	80%	85%	93%	95%
f. Behaviours - Values and Standards, D and I	N/A	85%	88%	95%
Percentage of soldiers meeting their annual training requirement.				
a. 85% attendance of required training events (Drills)	86%	80%	85%	95%
b. Attendance at Annual Camps (AC)	100%	90%	100%	100%
<b>BUSINESS UNIT: 16060 Junior Leaders</b>				
Number of Junior Leaders maintaining a regular attendance.	25	35	25	25
Number of Junior Leaders receiving promotions and in the STAR Award programme.	25	30	25	25
<b>BUSINESS UNIT: 16080 Training &amp; Validation</b>				
Percentage of soldiers who pass overseas courses.	100%	100%	100%	100%
<b>BUSINESS UNIT: 16085 Coast Guard</b>				
Number of Patrols	N/A	N/A	N/A	1100
Number of Search and Rescue Responses	N/A	N/A	N/A	100
Number of Safety Checks	N/A	N/A	N/A	700
Number of Citations	N/A	N/A	N/A	100

## HEAD 07 POLICE

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*Making Bermuda safer.*

### DEPARTMENT OBJECTIVES

1. Maintain the confidence of the community
2. Treat all persons fairly, with dignity and respect
3. Protect vulnerable victims
4. Reduce crime, particularly focusing on serious crime and gang related criminality
5. Reduce anti-social behaviour
6. Enhance road safety

# HEAD 07 POLICE

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
<b>0701</b>	<b>COMMISSIONER'S OFFICE</b>						
17000	COMMISSIONER'S OFFICE	48,397	50,161	53,214	54,592	4,431	9
		<b>48,397</b>	<b>50,161</b>	<b>53,214</b>	<b>54,592</b>	<b>4,431</b>	<b>9</b>
<b>0702</b>	<b>CORPORATE SERVICES DIVISION</b>						
17010	HUMAN RESOURCES	3,498	1,238	1,914	1,254	16	1
17020	FINANCE & ADMINISTRATION	1,366	1,379	1,321	1,522	143	10
17025	INFORMATION MANAGEMENT SERVICES	1,741	2,667	2,026	2,692	25	1
17190	TRAINING & DEVELOPMENT DEPARTMENT	926	971	895	978	7	1
17300	VEHICLE STORES	85	0	65	0	0	0
17310	UNIFORM STORES	270	250	348	250	0	0
		<b>7,886</b>	<b>6,505</b>	<b>6,569</b>	<b>6,696</b>	<b>191</b>	<b>3</b>
<b>0703</b>	<b>OPERATIONAL POLICING DIVISION</b>						
17040	COMMUNITY POLICING UNIT	795	2,161	1,740	2,216	55	3
17041	EASTERN AREA COMMAND	696	0	0	0	0	0
17042	WESTERN AREA COMMAND	351	0	0	0	0	0
17170	INTELLIGENCE DIVISION	31	0	0	0	0	0
		<b>1,873</b>	<b>2,161</b>	<b>1,740</b>	<b>2,216</b>	<b>55</b>	<b>3</b>
<b>0704</b>	<b>OPERATIONAL SUPPORT DIVISION</b>						
17090	COURT LIAISON UNIT	898	1,001	821	1,026	25	2
17120	TACTICAL OPERATIONS	47	157	35	157	0	0
17130	GARAGE AND WORKSHOP	1,746	1,348	1,520	1,524	176	13
17160	FORENSIC SUPPORT	715	799	731	816	17	2
		<b>3,406</b>	<b>3,305</b>	<b>3,107</b>	<b>3,523</b>	<b>218</b>	<b>7</b>
<b>0708</b>	<b>SERIOUS CRIME DIVISIONS</b>						
17105	POLICE SUPPORT UNIT	4	0	0	0	0	0
17140	SERIOUS CRIME UNIT	1,006	1,074	914	1,077	3	0
17150	DRUGS & FINANCIAL CRIME DEPT	411	637	381	643	6	1
17170	INTELLIGENCE DIVISION	560	713	580	740	27	4
		<b>1,981</b>	<b>2,424</b>	<b>1,875</b>	<b>2,460</b>	<b>36</b>	<b>1</b>
<b>0710</b>	<b>BERMUDA RESERVE POLICE</b>						
17220	BERMUDA RESERVE POLICE	248	282	207	282	0	0
		<b>248</b>	<b>282</b>	<b>207</b>	<b>282</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>63,791</b>	<b>64,838</b>	<b>66,712</b>	<b>69,769</b>	<b>4,931</b>	<b>8</b>

**HEAD 07 POLICE - continued**

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	48,013	50,207	52,649	54,860	4,653	9
	WAGES	546	614	464	646	32	5
	OTHER PERSONNEL COSTS	4,956	2,607	3,231	2,607	0	0
	TRAINING	305	337	292	337	0	0
	TRAVEL	108	282	160	282	0	0
	COMMUNICATIONS	1,081	1,178	1,081	1,178	0	0
	ADVERTISING & PROMOTION	35	85	21	85	0	0
	PROFESSIONAL SERVICES	2,316	2,735	2,197	2,735	0	0
	RENTALS	751	1,013	738	1,013	0	0
	REPAIR AND MAINTENANCE	2,043	2,289	2,256	2,390	101	4
	INSURANCE	232	266	233	266	0	0
	ENERGY	1,229	1,011	1,335	1,011	0	0
	CLOTHING, UNIFORMS & LAUNDRY	324	160	311	160	0	0
	MATERIALS & SUPPLIES	1,736	1,912	1,669	2,057	145	8
	EQPMT. (MINOR CAPITAL)	45	43	18	43	0	0
	OTHER EXPENSES	71	99	57	99	0	0
	<b>TOTAL</b>	<b>63,791</b>	<b>64,838</b>	<b>66,712</b>	<b>69,769</b>	<b>4,931</b>	<b>8</b>

**REVENUE SUMMARY**

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8457 Licence General	0	5	5	5	0	0
	8521 Firearms	9	19	19	19	0	0
	8523 Explosives	10	1	1	1	0	0
	8525 Security Guards	89	109	109	109	0	0
	8617 Publications	362	359	359	359	0	0
	8801 Facilities	180	205	205	205	0	0
	<b>TOTAL</b>	<b>650</b>	<b>698</b>	<b>698</b>	<b>698</b>	<b>0</b>	<b>0</b>

**HEAD 07 POLICE - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
17000	COMMISSIONER'S OFFICE	384	405	387	414	9	2
17010	HUMAN RESOURCES	4	4	4	4	0	0
17020	FINANCE & ADMINISTRATION	10	11	8	11	0	0
17025	INFORMATION MANAGEMENT SERVICES	4	5	3	5	0	0
17040	COMMUNITY POLICING UNIT	7	17	15	17	0	0
17041	EASTERN AREA COMMAND	4	0	0	0	0	0
17042	WESTERN AREA COMMAND	4	0	0	0	0	0
17090	COURT LIAISON UNIT	8	8	8	8	0	0
17130	GARAGE AND WORKSHOP	8	8	6	8	0	0
17140	SERIOUS CRIME UNIT	1	1	1	1	0	0
17150	DRUGS & FINANCIAL CRIME DIVISION	1	1	0	1	0	0
17160	FORENSIC SUPPORT	4	4	4	4	0	0
17170	INTELLIGENCE DIVISION	6	7	5	7	0	0
17190	TRAINING & DEVELOPMENT DEPARTMENT	2	2	2	2	0	0
<b>TOTAL</b>		<b>447</b>	<b>473</b>	<b>443</b>	<b>482</b>	<b>9</b>	<b>2</b>

**HEAD 07 POLICE - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 17000 Bermuda Police Service</b>				
Overall satisfaction with the Bermuda Police Service	6.3	6.2	6.2	6.0
The public's annual perceptions about how fairly the BPS treats all citizens	6.5	6.6	6.6	6.0
The public's annual perceptions about the Bermuda Police Services' response to crime of note	6.1	5.7	5.7	6.0
The public's annual perceptions of feeling safe on Bermuda's roads	6.1	6.0	6.0	6.0
The public's annual perceptions about the Bermuda Police Services' investigation of anti-social behaviour	5.9	5.9	5.9	6.0

# HEAD 12 CUSTOMS

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Protecting Bermuda's border and promoting economic development.*

## DEPARTMENT OBJECTIVES

1. To assess and collect customs duty and fees on imported goods.
2. To enforce customs laws and administer other statutes controlling the international movement of goods and people.
3. To prevent the smuggling of drugs and other illegal commodities, enforcing International conventions for environmental protection and money laundering, and agency work for Immigration, Health, Transport Control, and Environment.
4. To provide information and assistance to the public regarding customs laws and regulations.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>1201</b>	<b>GENERAL</b>						
	22000 YACHT REPORTING CENTRE	23	0	0	0	0	0
	22030 AIRPORT ARRIVALS - TRAVELLERS	4,867	5,112	5,118	5,632	520	10
	22050 INVESTIGATIONS/AUDIT	884	1,069	1,030	1,080	11	1
	22070 HAMILTON COMMERCIAL OPS	1,582	1,329	1,167	1,309	(20)	(2)
	22080 ADMINISTRATION	5,190	5,109	5,079	5,182	73	1
	22090 VESSEL CLEARANCE	726	1,805	1,868	1,951	146	8
	22100 INTERDICTION	3,480	2,781	2,963	3,100	319	11
	22110 SEAPORT ENFORCEMENT TEAM	1,099	1,167	1,147	1,239	72	6
	<b>TOTAL</b>	<b>17,851</b>	<b>18,372</b>	<b>18,372</b>	<b>19,493</b>	<b>1,121</b>	<b>6</b>

**Note:** Due to the Government of Bermuda Organizational Restructuring in December 2013 the Minister of National Security is to assume ministerial accountability of the Customs Department budget (HD12 - Customs), and of those customs officers performing border control functions. The revenue collection and reporting functions within the Customs Department remain unchanged, and are to be retained by the Ministry of Finance.

## HEAD 12 CUSTOMS - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
	OBJECT CODE DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	14,876	15,372	14,924	16,462	1,090	7
	WAGES	65	0	0	0	0	0
	OTHER PERSONNEL COSTS	186	193	191	200	7	4
	TRAINING	11	13	0	10	(3)	(23)
	TRANSPORT	12	0	2	0	0	0
	TRAVEL	38	33	42	44	11	33
	COMMUNICATIONS	130	126	135	133	7	6
	PROFESSIONAL SERVICES	322	368	471	358	(10)	(3)
	RENTALS	623	610	607	607	(3)	(0)
	REPAIR AND MAINTENANCE	1,140	1,202	1,430	1,234	32	3
	INSURANCE	7	0	0	0	0	0
	ENERGY	132	130	275	143	13	10
	CLOTHING, UNIFORMS & LAUNDRY	81	120	67	67	(53)	(44)
	MATERIALS & SUPPLIES	228	204	227	235	31	15
	OTHER EXPENSES	0	1	1	0	(1)	(100)
	<b>TOTAL</b>	<b>17,851</b>	<b>18,372</b>	<b>18,372</b>	<b>19,493</b>	<b>1,121</b>	<b>6</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
	DESCRIPTION	2023/24 ACTUAL	2024/25 ORIGINAL	2024/25 REVISED	2025/26 ESTIMATE	2024/25 vs 2025/26	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	22030 AIRPORT ARRIVALS - TRAVELLERS	54	60	57	61	1	2
	22050 INVESTIGATIONS/AUDIT	11	13	12	13	0	0
	22070 HAMILTON COMMERCIAL OPS	12	17	15	15	(2)	(12)
	22080 ADMINISTRATION	26	23	21	22	(1)	(4)
	22090 VESSEL CLEARANCE	10	21	21	22	1	5
	22100 INTERDICTION	42	32	34	34	2	6
	22110 SEAPORT ENFORCEMENT TEAM	13	14	14	14	0	0
	<b>TOTAL</b>	<b>168</b>	<b>180</b>	<b>174</b>	<b>181</b>	<b>1</b>	<b>1</b>

## HEAD 12 CUSTOMS - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 22020 AIRPORT COMMERCIAL</b>				
Maintenance of prescribed service levels to client base 90% time measured by percentage adherence to published Quality of the Service Levels (QSL)	0%	0%	0%	0%
Authorising the release of imported goods measured by volumes of declarations processed	0	0	0	0
<b>BUSINESS UNIT: 22030 AIRPORT ARRIVALS - TRAVELLERS</b>				
Collect forced duty (duty arising from incorrect declarations or imports not declared) in excess of \$15,000	41,188	25,000	50,000	40,000
Seizures of illicit items to exceed 40	9	20	30	20
<b>BUSINESS UNIT: 22040 AIRPORT SHIFT "B"</b>				
Collect forced duty (duty arising from incorrect declarations or imports not declared) in excess of \$15,000	0	0	0	0
Seizures of illicit items to exceed 40	0	0	0	0
<b>BUSINESS UNIT: 22050 INVESTIGATIONS/AUDIT</b>				
Number of cases dealt with to be greater than 100	50	100	50	100
Additional duty collected is to be greater than \$20,000	16,300	20,000	16,300	20,000
<b>BUSINESS UNIT: 22070 HAMILTON COMMERCIAL OPS</b>				
Maintenance of prescribed service levels to client base 90% of the time measured by percentage adherence to published Quality Service Levels (QSL)	80%	70%	70%	70%
Authorising the release of imported goods measured by volumes of declarations processed	996,000	840,000	872,000	872,000
<b>BUSINESS UNIT: 22080 ADMINISTRATION</b>				
Process all entry declarations in accordance with our prescribed quality service levels	100%	100%	100%	100%
Average time between receipt of purchase invoice and authorisation or rejection of payment should not exceed 10 working days	5	10	5	10

**HEAD 12 CUSTOMS - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 22090 VESSEL CLEARANCE</b>				
Process 100% of Cruise Ship Passengers. It is expected that arriving passengers will exceed 350,000	100%	100%	100%	100%
Prepare and issue invoices to collect revenue from arriving vessels in excess of \$900,000	1,747,839	1,200,000	1,200,000	1,200,000
<b>BUSINESS UNIT: 22100 INTERDICTION</b>				
Total number of seizures of all types to exceed 75	347	300	350	350
Percentage of positive search and detentions from total search and detentions undertaken to exceed 50%	90%	90%	90%	90%
<b>BUSINESS UNIT: 22110 SEAPORT ENFORCEMENT TEAM</b>				
The percentage of import cargo manifests inspected and reviewed to exceed 90%	98%	98%	98%	98%
The number of imported containers scanned by the Hamilton Docks Gantry X-ray Scanner to exceed 60%	80%	90%	90%	90%

# HEAD 45 FIRE SERVICES

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To provide fire protection to life and property through the delivery of Fire prevention, Airport Fire Rescue and emergency medical services to the community. We will deliver this through the dedicated and professional services of our uniform and civilian staff in collaboration of our community partners.*

## DEPARTMENT OBJECTIVES

1. Deliver a Comprehensive Training Program: Review and modernize foundational and ongoing training programs to ensure firefighters are equipped with essential knowledge and skills.
2. Launch a Community-Focused Website: Create and launch a new departmental website that provides the community with on-demand access to fire safety education and service-related information.
3. Enhance Business Continuity Planning: Strengthen the Department’s business continuity plan through targeted professional development initiatives for key junior and middle management personnel.
4. Procure Specialized Emergency Response Vehicles: Acquire specialized vehicles to enhance our emergency response capabilities to better serve the community's needs.
5. Fire Fighter Training Ground: Continue advancing our plan to establish a practical training ground for the Fire Service that is fit for purpose to support the professional development of our personnel.

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26 ESTIMATE	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)		(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>4501</b>	<b>FIRE PROTECTION SERVICES</b>						
55000	ADVICE	44	0	0	0	0	0
55030	FIRE PREVENTION TRAINING	17	16	16	29	13	81
55060	CENTRAL EMERGENCY FIRE SERVICE	9,368	6,066	9,499	6,496	430	7
55080	OTHER SERVICES CENTRAL	851	873	948	839	(34)	(4)
55090	ST GEO EMERGENCY FIRE SERVICES	31	104	101	104	0	0
55100	EMERGENCY MEDICAL SVCS	93	0	70	70	70	0
55120	WEST END EMERGENCY FIRE SERVICE	465	60	480	61	1	2
55150	TRAINING	1,086	838	776	837	(1)	(0)
55170	GENERAL ADMINISTRATION	1,484	3,797	2,786	4,231	434	11
55190	EMERGENCY DISPATCH	1,163	942	1,186	944	2	0
55200	AIRPORT FIRE RESCUE	5,431	4,129	4,520	4,305	176	4
	<b>TOTAL</b>	<b>20,033</b>	<b>16,825</b>	<b>20,382</b>	<b>17,916</b>	<b>1,091</b>	<b>6</b>

# HEAD 45 FIRE SERVICES - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
(1)	OBJECT CODE DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	SALARIES	15,645	13,667	17,478	14,539	872	6
	OTHER PERSONNEL COSTS	175	239	205	76	(163)	(68)
	TRAINING	814	844	496	896	52	6
	TRANSPORT	43	35	50	30	(5)	(14)
	TRAVEL	282	0	290	0	0	0
	COMMUNICATIONS	309	322	338	328	6	2
	PROFESSIONAL SERVICES	1,165	33	28	150	117	355
	RENTALS	8	0	11	14	14	0
	REPAIR AND MAINTENANCE	744	657	594	667	10	2
	INSURANCE	64	354	99	354	0	0
	ENERGY	377	386	330	388	2	1
	CLOTHING, UNIFORMS & LAUNDRY	95	0	131	80	80	0
	MATERIALS & SUPPLIES	310	278	332	333	55	20
	OTHER EXPENSES	2	10	0	61	51	510
	<b>TOTAL</b>	<b>20,033</b>	<b>16,825</b>	<b>20,382</b>	<b>17,916</b>	<b>1,091</b>	<b>6</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
(1)	(2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	8457 Licence General	30	35	35	110	75	214
	8461 Application Fees	73	80	80	0	(80)	(100)
	8877 Reimbursements	0	50	50	60	10	20
	<b>TOTAL</b>	<b>103</b>	<b>165</b>	<b>165</b>	<b>170</b>	<b>5</b>	<b>3</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
(1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	(7)	% (8)
	55060 CENTRAL EMERGENCY FIRE SERVICES	57	70	68	68	(2)	(3)
	55080 OTHER SERVICES CENTRAL	5	5	4	4	(1)	(20)
	55170 GENERAL ADMINISTRATION	21	29	30	30	1	3
	55190 EMERGENCY DISPATCH	9	14	14	14	0	0
	55200 AIRPORT FIRE RESCUE	48	48	48	48	0	0
	<b>TOTAL</b>	<b>140</b>	<b>166</b>	<b>164</b>	<b>164</b>	<b>(2)</b>	<b>(1)</b>

**HEAD 45 FIRE SERVICES - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 55060 Central Emergency Fire Service</b>				
Percentage of incidents in the city from the total number of calls.	35%	35%	35%	35%
Percentage of road traffic accidents from total number of calls.	30%	35%	35%	35%
Average response time per call.	8mins	8mins	8mins	8mins
<b>BUSINESS UNIT: 55090 St. Geo Emergency Fire Service</b>				
Percentage of road traffic from total number of calls.	10%	10%	10%	10%
Percentage of emergency medical calls from the total number of calls.	70%	70%	70%	70%
<b>BUSINESS UNIT: 55120 West End Emergency Fire Service</b>				
Percentage of road traffic accidents from total number of calls.	22%	25%	25%	25%
Percentage of emergency medical calls from the total number of calls.	50%	50%	50%	50%
<b>BUSINESS UNIT: 55190 Emergency Dispatch</b>				
Percentage of emergency medical dispatches from the total number of calls.	55%	60%	60%	60%
Percentage of fire dispatches from the total number of calls.	45%	40%	40%	40%
<b>BUSINESS UNIT: 55200 Airport Fire Rescue</b>				
Percentage of aircraft refueling calls from the total number of calls.	5%	5%	5%	5%
Percentage of inflight calls from the total number of calls.	1%	1%	1%	1%

# HEAD 88 NATIONAL DRUG CONTROL

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Lead efforts to reduce the negative impact of drug misuse/abuse on children, families and the community.*

## DEPARTMENT OBJECTIVES

1. Increase awareness of DNDC Services and Initiatives utilizing targeted media campaigns.
2. Provide research data on the negative impact of drugs of abuse including alcohol and cannabis misuse/abuse and adjust or implement demand reduction programmes as indicated.
3. Monitor/Improve customer satisfaction for DNDC Treatment and Drug Prevention Services to support quality care and programme fidelity.
4. Identify critical Leadership to oversee the implementation of priority actions within the National Drug Control Masterplan to ensure success of the 5 year plan.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
<b>8801</b>	<b>NATIONAL DRUG CONTROL</b>						
98000	ADMINISTRATION	956	901	1,196	1,317	416	46
98010	COMMUNITY DEVELOPMENT	132	229	183	233	4	2
98020	PREVENTION	228	241	248	247	6	2
98030	TREATMENT PLANNING	65	354	150	419	65	18
98050	RESEARCH POLICY	269	271	264	326	55	20
98060	MEN'S TREATMENT - CAMP SPIRIT	918	911	900	1,138	227	25
98070	WOMEN'S TREATMENT CENTRE	1,181	1,147	850	1,355	208	18
98080	NDC MASTER PLAN & ACTION PLAN	9	0	0	0	0	0
	<b>TOTAL</b>	<b>3,758</b>	<b>4,054</b>	<b>3,791</b>	<b>5,035</b>	<b>981</b>	<b>24</b>

# HEAD 88 NATIONAL DRUG CONTROL - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,781	2,041	1,787	2,407	366	18
	WAGES	367	351	154	363	12	3
	TRAINING	31	42	6	43	1	2
	TRAVEL	3	9	12	9	0	0
	COMMUNICATIONS	41	50	31	49	(1)	(2)
	ADVERTISING & PROMOTION	15	65	28	69	4	6
	PROFESSIONAL SERVICES	460	418	491	523	105	25
	RENTALS	69	168	95	170	2	1
	REPAIR AND MAINTENANCE	180	177	183	177	0	0
	ENERGY	125	109	108	160	51	47
	MATERIALS & SUPPLIES	89	115	97	156	41	36
	EQUIPMT. (MINOR CAPITAL)	5	14	7	14	0	0
	OTHER EXPENSES	3	6	3	6	0	0
	GRANTS AND CONTRIBUTIONS	589	489	789	889	400	82
	<b>TOTAL</b>	<b>3,758</b>	<b>4,054</b>	<b>3,791</b>	<b>5,035</b>	<b>981</b>	<b>24</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	0	8	8	0	(8)	(100)
	<b>TOTAL</b>	<b>0</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>(8)</b>	<b>(100)</b>

# HEAD 88 NATIONAL DRUG CONTROL - continued

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2024/25 vs 2025/26 (7)	% (8)
98000	ADMINISTRATION	2	2	2	2	0	0
98010	COMMUNITY DEVELOPMENT	1	1	1	1	0	0
98020	PREVENTION	1	1	1	1	0	0
98030	TREATMENT PLANNING	0	2	1	2	0	0
98050	RESEARCH POLICY	2	2	2	2	0	0
98060	MEN'S TREATMENT CENTRE	7	8	8	8	0	0
98070	WOMEN'S TREATMENT CENTRE	10	11	10	11	0	0
<b>TOTAL</b>		<b>23</b>	<b>27</b>	<b>25</b>	<b>27</b>	<b>0</b>	<b>0</b>

**HD 88 NATIONAL DRUG CONTROL - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 98000 Administration</b>				
% of financial transaction completed accurately in E1 at the department level and within Financial Instructions	100%	100%	100%	100%
% of performance appraisals and forward job plans completed	100%	100%	100%	100%
# of grants disseminated as per signed MOU's*	5	5	6	6
<b>BUSINESS UNIT: 98010 Community Development</b>				
# of multi-media campaigns to increase public awareness about the harms of substance abuse and misuse	2	2	2	2
# of community/health related forums attended to disseminate information about the health and social consequences of alcohol, tobacco and drugs mis-use	5	4	5	5
# of grassroot organizations received technical support from DNDC to embrace healthy lifestyle/drug free programme/activities	4	4	4	4
<b>BUSINESS UNIT: 98020 Prevention</b>				
# of grade level teachers trained in drug prevention education.	30	50	40	50
# of community based drug prevention programmes that are aligned with the National Prevention Strategy and based on drug prevention best practice/principles	4	5	4	4
% increase in participation in DNDC drug prevention programmes	30%	30%	50%	50%
<b>BUSINESS UNIT: 98030 Treatment Planning</b>				
# of internationally accredited substance abuse treatment programmes	3	3	3	3
# of treatment programmes utilizing the Accucare client management system	5	5	5	6
# of local workforce development training events	2	2	2	2
# of public awareness campaigns highlighting Bermuda substance abuse treatment services	0	3	0	2

**HD 88 NATIONAL DRUG CONTROL - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 98050 Research Policy</b>				
Number of primary research studies conducted per year	1	1	1	2
Reduce by 10% the turnaround time from completion of survey to having data available to the public within 4 months.	80%	80%	85%	80%
# of submission of data by all BerDIN members by September 1 each year	75%	80%	70%	75%
% Accuracy of the information provided by BerDIN members each year	95%	95%	85%	95%
<b>BUSINESS UNIT: 98060 Men's Treatment</b>				
% increase in the completion rate of all clients entering treatment annually	50%	80%	50%	75%
% of Male clients having access to life skills training aftercare/supportive living and employment opportunities during and / or following successful completion of the programme	100%	100%	100%	100%
% of Male client's family members completing family counseling/education sessions	50%	100%	50%	75%
Program international accreditation by CARF combined with WTC (NBC) maintained	Yes	Yes	Yes	Yes
<b>BUSINESS UNIT: 98070 Women's Treatment</b>				
Maintain client admissions rate to at least 50% of program capacity	42%	60%	42%	50%
% increase of women completing the primary treatment phase	50%	50%	50%	70%
% of clients having access to life skills training aftercare/supportive living and employment opportunities during and / or following successful completion of the programme*	100%	100%	100%	100%
% increase of women choosing the safe and secure transitional residence following completion of primary treatment	40%	60%	40%	50%
Program international accreditation by CARF combined with WTC (NBC) maintained	Yes	Yes	Yes	Yes
<b>BUSINESS UNIT: 98080 NDC Master Plan &amp; Action Plan</b>				
# of activities engaging stakeholders on the National Drug Control Master Plan/Strategy	0	2	1	2
# of selected activities prioritized in the Master Plan/Strategy being funded for implementation	4	4	4	4
# of community activities held to disseminate highlights of the Master Plan	0	2	1	2
Identification of critical leadership to ensure implementation of actions of the Masterplan*	No	Yes	No	Yes

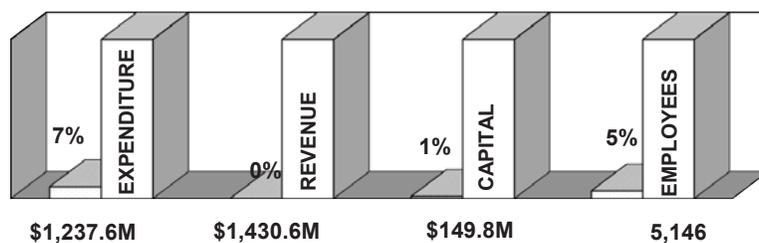
# MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS



The Hon. Tinee Furbert, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
<b>CURRENT EXPENDITURE ( \$000)</b>							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	6,878	11,494	11,294	14,111	2,617	23
23	CHILD & FAMILY SERVICES	18,658	19,680	19,218	21,133	1,453	7
55	FINANCIAL ASSISTANCE	53,029	54,121	55,197	56,030	1,909	4
		<b>78,565</b>	<b>85,295</b>	<b>85,709</b>	<b>91,274</b>	<b>5,979</b>	<b>7</b>
<b>REVENUE (\$000)</b>							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	0	634	630	643	9	1
23	CHILD & FAMILY SERVICES	199	192	202	225	33	17
		<b>199</b>	<b>826</b>	<b>832</b>	<b>868</b>	<b>42</b>	<b>5</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	204	211	153	174		
	DEVELOPMENT	0	0	177	1,702		
		<b>204</b>	<b>211</b>	<b>330</b>	<b>1,876</b>		
<b>EMPLOYEE NUMBERS</b>							
		<b>159</b>	<b>224</b>	<b>215</b>	<b>245</b>	<b>21</b>	<b>9</b>

FOR DETAILS OF  
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Ministry Estimates compared with total Government Estimates

# HEAD 86 MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS HQ

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*The protection of all individuals during their lifetime and the facilitation of their well-being.*

### DEPARTMENT OBJECTIVES

1. Collaborate with Ministry Departments to ensure overall policy objectives are met.
2. Create partnerships that allow for better-coordinated services that are synergistic with the Government's social initiatives.
3. Help facilitate or improve social supports for Bermuda's at-risk populations.
4. Ensure all stakeholders have safeguarding and child protection policy statements.
5. Advance Government's social policy initiatives with an emphasis on social cohesion.

### GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
<b>8601 GENERAL</b>							
96000 ADMINISTRATION		1,051	1,352	944	1,625	273	20
96040 AGEING AND DISABILITY SERVICES		984	1,332	1,197	1,902	570	43
96050 K. MARGARET CARTER CENTER		1,721	1,890	1,707	2,343	453	24
96060 POLICY DEVELOPMENT		112	155	142	157	2	1
96070 GRANTS TO THE THIRD SECTOR		3,010	3,105	3,612	3,695	590	19
		<b>6,878</b>	<b>7,834</b>	<b>7,602</b>	<b>9,722</b>	<b>1,888</b>	<b>24</b>
<b>8602 YOUTH DEVELOPMENT</b>							
96080 YOUTH OFFICE		0	516	558	556	40	8
96090 YOUTH GRANTS AND INVESTMENTS		0	100	92	135	35	35
		<b>0</b>	<b>616</b>	<b>650</b>	<b>691</b>	<b>75</b>	<b>12</b>
<b>8603 YOUTH OUTREACH</b>							
96100 YOUTH COMMUNITY CENTRES		0	1,578	1,524	1,713	135	9
		<b>0</b>	<b>1,578</b>	<b>1,524</b>	<b>1,713</b>	<b>135</b>	<b>9</b>
<b>8604 YOUTH SERVICES</b>							
96110 SCHOOL PROGS.- BEFORE/AFTER/OU		0	1,466	1,518	1,802	336	23
		<b>0</b>	<b>1,466</b>	<b>1,518</b>	<b>1,802</b>	<b>336</b>	<b>23</b>
<b>8605 YOUTH DEVELOPMENT</b>							
96120 YOUTH POLICY		0	0	0	183	183	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>183</b>	<b>183</b>	<b>0</b>
<b>TOTAL</b>		<b>6,878</b>	<b>11,494</b>	<b>11,294</b>	<b>14,111</b>	<b>2,617</b>	<b>23</b>

**HEAD 86 MINISTRY OF YOUTH, SOCIAL DEVELOPMENT  
& SENIORS HQ**

**CURRENT  
ACCOUNT  
ESTIMATES**

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
OBJECT CODE DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,281	4,229	3,269	4,880	651	15
	WAGES	128	1,701	2,345	2,093	392	23
	TRAINING	0	13	29	56	43	331
	TRANSPORT	0	3	0	3	0	0
	TRAVEL	29	53	110	65	12	23
	COMMUNICATIONS	42	121	87	128	7	6
	ADVERTISING & PROMOTION	16	26	14	65	39	150
	PROFESSIONAL SERVICES	920	1,143	807	1,658	515	45
	RENTALS	136	234	170	235	1	0
	REPAIR AND MAINTENANCE	77	168	61	209	41	24
	INSURANCE	66	114	60	72	(42)	(37)
	ENERGY	30	154	80	181	27	18
	CLOTHING, UNIFORMS & LAUNDRY	1	11	11	12	1	9
	MATERIALS & SUPPLIES	121	257	381	417	160	62
	EQPMT. (MINOR CAPITAL)	21	42	96	26	(16)	(38)
	OTHER EXPENSES	0	20	70	186	166	830
	GRANTS AND CONTRIBUTIONS	3,010	3,205	3,704	3,825	620	19
	<b>TOTAL</b>	<b>6,878</b>	<b>11,494</b>	<b>11,294</b>	<b>14,111</b>	<b>2,617</b>	<b>23</b>

**REVENUE SUMMARY**

REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25	vs
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8425 Course Fees	0	0	0	3	3	0
	8665 After School Vouchers	0	624	623	630	6	1
	8801 Facilities	0	10	7	10	0	0
	<b>TOTAL</b>	<b>0</b>	<b>634</b>	<b>630</b>	<b>643</b>	<b>9</b>	<b>1</b>

**HEAD 86 MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS HQ - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2024/25 vs 2025/26	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
96000	ADMINISTRATION	2	3	3	4	1	33
96040	AGEING AND DISABILITY SERVICES	7	11	9	11	0	0
96050	K. MARGARET CARTER CENTER	16	16	16	19	3	19
96060	POLICY DEVELOPMENT	1	1	1	1	0	0
96080	YOUTH DEVELOPMENT ADMIN	0	3	4	3	0	0
96100	YOUTH COMMUNITY CENTRES	0	20	17	20	0	0
96110	PROGRAMMES - BEFORE/AFTER/OUT	0	26	24	28	2	8
96120	YOUTH POLICY	0	0	0	1	1	0
<b>TOTAL</b>		<b>26</b>	<b>80</b>	<b>74</b>	<b>87</b>	<b>7</b>	<b>9</b>

## HEAD 86 MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 96000 General Administration</b>				
Number of Internal compliance reviews within the Ministry for the year	1	2	1	2
Number of Financial Guidance or Compliance training sessions for the year	1	4	1	2
<b>BUSINESS UNIT: 96040 Ageing &amp; Disability Services</b>				
Number of customer satisfaction surveys conducted to gauge effectiveness of stakeholder initiatives	1	4	1	2
Number of presentations and awareness events developed or participated in to give information to the public regarding seniors and persons with disabilities (combination)	16	6	10	10
Number of accessibility assessments/consultations conducted	37	DISCONTINUE	DISCONTINUE	DISCONTINUE
Number of Senior Abuse Reports submitted to ADS by types of abuse: i. Physical ii. Psychological iii. Sexual iv. Financial v. Neglect	100	100	120	130
Results from senior abuse investigations: i.unsubstantiated ii.substantiated	92	100	120	130
Number of new case management clients: A. Persons under 65yrs with a disability i. Number that included an allegation of abuse (for under 65) B. Persons over 65yrs of age with a disability	A. 27 B.200	A. 45 B.200	230	240
Average number of cases managed per Case Manager	48	45	40	35
Percentage of senior abuse cases open after three (3) months	48%	30%	40%	30%
Percentage of cases active one year after being opened	23%	15%	15%	15%
Percentage of cases received that were entered into the case management system	100%	100%	100%	100%
<b>BUSINESS UNIT: 96050 K. Margaret Carter Centre</b>				
Increase compliance with First Aid OSHA standards (2009) over the next year	100%	100%	100%	100%
Increase compliance with Fire Safety & Emergency standards (2009) over the next two years	100%	100%	100%	100%
Maintain the number of clients receiving coordinating OT/PT/psychology/community nursing services	22	25	27	25
Increase the number of community initiative/stakeholder relationships	13	14	14	12
Increase the number of clients participating in day programmes: i. Vocational group work skills ii. Functional Skills work skills iii. Recreational therapy programs	19 25 15	19 25 15	19 25 15	20 20 20

## HEAD 86 MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 96050 K. Margaret Carter Centre - cont.</b>				
Increase the number of work opportunities for clients:				
i. In-house work contracts	7	8	7	8
ii. Community-based job sites	6	5	6	7
Improve utilization of the Tuck Shop/Grocery Store programme to work on targeted skills for individual clients	4	4	4	4
Improve or maintain the number of clients demonstrating improvement in life skill goals	16	16	16	16
Improve or maintain the number of clients demonstrating improvement in functional skills	16	16	16	16
Increase the number of client fitness initiatives	6	6	5	6
<b>BUSINESS UNIT: 96080 Youth Development Administration</b>				
Projected number of performance quality inquiry (PQI) to maintain service standards consistent with accreditation per annum.	n/a	12	11	12
Projected number of National Youth Policy Working Group meetings facilitated per annum.	n/a	9	10	Moved to 96120
Projected number of National Youth Policy goal objectives met per annum.	n/a	8	8	Moved to 96120
Projected number of platforms provided for young people to contribute to public dialogue per annum.	n/a	7	6	Moved to 96120
<b>BUSINESS UNIT: 96090 Youth Grants and Investments</b>				
Projected number of short term sponsorship (Investments) to young people who wish to pursue their recreational passions in areas including arts; oration, culinary art, science, technology, engineering and math (STEM) per annum.	n/a	5	2	4
Projected number of youth-focused organizations and groups in receipt of funding (Grants) per annum.	n/a	15	15	15
<b>BUSINESS UNIT: 96100 Youth Community Centres</b>				
Projected number of Community Enrichment Programmes run per annum.**	n/a	90	86	90
Projected number of Community Enrichment Programme participants per annum.**	n/a	900	988	900
<b>BUSINESS UNIT: 96110 Programmes - Before, After and Out of School</b>				
Projected number of After School Programme registrants per annum.	n/a	550	583	550
Projected number of Out of School Programme participants per annum.	n/a	1,650	1,600	1,650

**HEAD 86 MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS HQ - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 96120 Youth Policy</b>				
Projected number of National Youth Policy Working Group meetings facilitated per annum.	n/a	n/a	n/a	9
Projected number of National Youth Policy goal objectives met per annum.	n/a	n/a	n/a	8
Projected number of platforms provided for young people to contribute to public dialogue per annum.	n/a	n/a	n/a	6

## HEAD 23 CHILD & FAMILY SERVICES

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*Protecting Children by Strengthening Families.*

### DEPARTMENT OBJECTIVES

1. To minimise and eliminate those social, psychological, or other conditions known to cause or contribute to physical and emotional illness and sometimes socioeconomic problems.
2. To promote growth and directional change in people, and their social situation.
3. To assist in facilitating or improving social support for those in our population who are at risk.
4. To provide treatment or curative services to address dysfunction and thereby assist people to function better in society.
5. To restore individuals to a healthy condition or useful capacity.

# HEAD 23 CHILD & FAMILY SERVICES

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
<b>2301 SER. TO CHILDREN/YOUNG PERSONS</b>							
33010	HAPPY VALLEY CHILD CARE CTR	856	1,094	1,177	1,200	106	10
		<b>856</b>	<b>1,094</b>	<b>1,177</b>	<b>1,200</b>	<b>106</b>	<b>10</b>
<b>2302 SER. TO INDIVIDUALS &amp; FAMILIES</b>							
33020	INVESTIGATING AND SCREENING	2,464	2,512	2,403	2,245	(267)	(11)
33030	FOSTER CARE	1,967	2,384	2,134	2,672	288	12
33200	COUNSELLING AND LIFE SKILLS	1,133	1,189	1,126	1,181	(8)	(1)
33250	CHILD SAFEGUARDING	0	150	57	100	(50)	(33)
		<b>5,564</b>	<b>6,235</b>	<b>5,720</b>	<b>6,198</b>	<b>(37)</b>	<b>(1)</b>
<b>2303 RESIDENTIAL TREATMENT</b>							
33060	FAMILY PRESERVATION	1,812	1,735	1,826	3,836	2,101	121
33070	BRANGMAN HOME	1,884	1,257	1,694	1,195	(62)	(5)
33080	YOUTH DEVELOPMENT CENTRE	183	288	311	306	18	6
33090	OBSERVATORY COTTAGE	1,554	1,483	1,541	1,172	(311)	(21)
33100	PSYCHO-EDUCATIONAL PROG	2,675	2,114	2,308	2,119	5	0
33110	YOUTH RESIDENTIAL TRMT.	825	1,243	882	1,087	(156)	(13)
33240	INDEPENDENT LIVING	0	650	495	673	23	4
		<b>8,933</b>	<b>8,770</b>	<b>9,057</b>	<b>10,388</b>	<b>1,618</b>	<b>18</b>
<b>2304 ADMINISTRATION</b>							
33120	ADMINISTRATION	2,298	2,336	2,181	2,383	47	2
33130	GRANT FUNDING	419	546	429	95	(451)	(83)
		<b>2,717</b>	<b>2,882</b>	<b>2,610</b>	<b>2,478</b>	<b>(404)</b>	<b>(14)</b>
<b>2305 THE MIRRORS PROGRAMME</b>							
33140	MIRRORS PROGRAMME	588	699	654	869	170	24
		<b>588</b>	<b>699</b>	<b>654</b>	<b>869</b>	<b>170</b>	<b>24</b>
<b>TOTAL</b>		<b>18,658</b>	<b>19,680</b>	<b>19,218</b>	<b>21,133</b>	<b>1,453</b>	<b>7</b>

## HEAD 23 CHILD & FAMILY SERVICES - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	9,611	10,245	10,165	11,926	1,681	16
	WAGES	1,132	176	895	187	11	6
	OTHER PERSONNEL COSTS	189	129	213	129	0	0
	TRAINING	114	184	136	186	2	1
	TRANSPORT	86	45	110	70	25	56
	TRAVEL	185	246	211	252	6	2
	COMMUNICATIONS	188	188	154	225	37	20
	ADVERTISING & PROMOTION	9	13	9	18	5	38
	PROFESSIONAL SERVICES	4,185	4,104	3,715	3,929	(175)	(4)
	RENTALS	968	1,690	1,228	1,682	(8)	(0)
	REPAIR AND MAINTENANCE	345	547	402	611	64	12
	INSURANCE	13	4	11	7	3	75
	ENERGY	258	304	290	318	14	5
	CLOTHING, UNIFORMS & LAUNDRY	105	181	110	176	(5)	(3)
	MATERIALS & SUPPLIES	329	376	437	512	136	36
	EQUIPMT. (MINOR CAPITAL)	36	28	153	111	83	296
	OTHER EXPENSES	48	84	73	109	25	30
	GRANTS AND CONTRIBUTIONS	857	1,136	906	685	(451)	(40)
	<b>TOTAL</b>	<b>18,658</b>	<b>19,680</b>	<b>19,218</b>	<b>21,133</b>	<b>1,453</b>	<b>7</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8165 Nursery Fees - Day Care	169	192	192	192	0	0
	8877 Reimbursements	30	0	10	33	33	0
	<b>TOTAL</b>	<b>199</b>	<b>192</b>	<b>202</b>	<b>225</b>	<b>33</b>	<b>17</b>

## HEAD 23 CHILD & FAMILY SERVICES - continued

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2024/25 vs 2025/26 (7)	% (8)
	33010 HAPPY VALLEY CHILD CARE CTR	10	11	11	11	0	0
	33020 INVESTIGATION AND SCREENING	21	20	17	17	(3)	(15)
	33030 FOSTER CARE	7	6	9	9	3	50
	33060 FAMILY PRESERVATION	14	14	27	33	19	136
	33070 BRANGMAN HOME	13	12	11	10	(2)	(17)
	33080 YOUTH DEVELOPMENT CENTRE	2	2	2	2	0	0
	33090 OBSERVATORY COTTAGE	11	14	9	10	(4)	(29)
	33100 PSYCHOEDUCATIONAL PROGRAM	1	1	1	1	0	0
	33110 YOUTH RESIDENTIAL TRMT	6	9	5	7	(2)	(22)
	33120 ADMINISTRATION	4	4	4	4	0	0
	33140 MIRRORS PROGRAMME	4	5	4	6	1	20
	33200 COUNSELLING AND LIFE SKILLS	8	8	7	7	(1)	(13)
	<b>TOTAL</b>	<b>101</b>	<b>106</b>	<b>107</b>	<b>117</b>	<b>11</b>	<b>10</b>

## HEAD 23 CHILD & FAMILY SERVICES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 33010 - Happy Valley Child Care Centre</b>				
Minimum of 85% of children to achieve set developmental and educational milestones.	95%	100%	100%	100%
Minimum of 70% of parents to engage and complete parenting classes.	95%	100%	100%	100%
Satisfaction with services: Family	100%	100%	100%	100%
Satisfaction with services: Referral sources	96%	100%	95%	95%
<b>BUSINESS UNIT: 33020 - Investigation and Screening</b>				
Number of referrals screened using Structured Decision Making tools to determine if they meet the threshold to be screened in or out of the department.	100%	100%	100%	100%
Number of children abuse referrals responded to in the designated response lines.	86%	90%	90%	90%
Number of investigations completed within 30 days	N/A	75%	75%	75%
<b>BUSINESS UNIT: 33030 - Foster Care</b>				
Number of active foster parents.	60	75	65	70
Number of foster parents recruited during the fiscal year.	6	10	11	10
Number of foster youth who participate in Life Skills Training	2	10	3	10
<b>BUSINESS UNIT: 33060 - Family Preservation</b>				
Percentage of 'Family Risk Reassessment of Abuse/Neglect' completed demonstrating behaviours consistent with all service plan goals or some improved behaviour participating in service plan goals.	Not Available	85%	75%	80%
Number of households where Risk has decreased or remained low/moderate.	Not Available	70%	70%	70%
Percentage of closed cases, closed due to goals achieved.	42%	70%	70%	70%
<b>BUSINESS UNIT: 33070 - Brangman Home</b>				
Average cost per resident at the home per day.	550.00	550.00	550.00	550.00
Number of clients having an educational or vocational plan within 30 days of placement.	100%	100%	100%	100%
Number of adolescents successfully transitioning out of Brangman Home and reintegrating into the family unit/permanent placement.	100%	50%	80%	90%

## HEAD 23 CHILD & FAMILY SERVICES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 33090 - Observatory Cottage</b>				
Number of residents having intake assessment completed within 30 days of intake	90%	90%	90%	90%
Number of Individual Service Plans completed for the year within policy guidelines	90%	90%	90%	90%
Number of Clinical Group Sessions facilitated during the fiscal year	40	30	40	40
<b>BUSINESS UNIT: 33100 - Psycho-Educational Program</b>				
Ensure 100% of families have an agreed reunification plan, before transitioning the child home	80%	80%	80%	80%
Ensure 100% of families receive a minimum of three follow-up visits by a Social Worker, per month for a minimum of six months at the completion of the reunification plan	70%	80%	80%	80%
Number of Clients receiving overseas assessments	N/A	100%	30%	30%
<b>BUSINESS UNIT: 33110 - Youth Residential Treatment</b>				
RTS to achieve and maintain 100% compliance with the Children Act 1998, and the Children Amendment Act 2000	90%	90%	90%	90%
Maintain best practices service standards consistent with accreditation to a level of 100% through a PQI process	90%	90%	95%	95%
<b>BUSINESS UNIT: 33120 - Administration</b>				
Ensure all sections within the Department remain 100% compliant with the responsibilities as outlined in the Children Act 1998, and the Children Amendment Act 2000	100%	95%	100%	100%
Ensure all sections maintain the required standards for accreditation by the Council on Accreditation	100%	95%	100%	100%
<b>BUSINESS UNIT: 33130 - Grant Funding</b>				
Assist all grant holders to remain compliant with the responsibilities as outlined in the Grant Agreement	100%	100%	100%	100%
Ensure all grant holders meet the specific goals as outlined in the grant agreement	100%	100%	100%	100%
<b>BUSINESS UNIT: 33140 THE MIRRORS PROGRAMME</b>				
# of personal transformation intensive intervention residential each year	0	Discontinued	Discontinued	Discontinued
# senior school students served	0	Discontinued	Discontinued	Discontinued
2 year post programming education status (% graduated or enrolled)	84%	90%	85%	90%
2 year post programming offending status (% not offended)	93%	95%	95%	95%
2 year post programming employment status (% employed)	50%	50%	50%	55%
# Goals in Action workshops held	0	Discontinued	Discontinued	Discontinued

## HEAD 23 CHILD & FAMILY SERVICES - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 33140 THE MIRRORS PROGRAMME - cont.</b>				
# students served	0	Discontinued	Discontinued	Discontinued
# of SuperCamp Junior Forum training for middle school students	0	Discontinued	Discontinued	Discontinued
# of students served in training	0	Discontinued	Discontinued	Discontinued
% completion rate of training	0	Discontinued	Discontinued	Discontinued
% positive student evaluation of training content	98.4%	100%	98%	100%
% positive student evaluation of training experience	99%	100%	96%	100%
Total # drop in and suspension clients served	0	Discontinued	Discontinued	Discontinued
# of drop in clients served	0	Discontinued	Discontinued	Discontinued
# of out of school suspension clients served	0	Discontinued	Discontinued	Discontinued
# of character development/climate change school programmes delivered (All In! 8 Keys of Excellence)	0	Discontinued	Discontinued	Discontinued
# of middle school students served	0	Discontinued	Discontinued	Discontinued
% completion rates of character development programme	98%	100%	100%	100%
% positive student evaluation of training experience	98%	100%	100%	100%
% positive student evaluation of training content	96.8%	100%	100%	100%
# prefect leadership trainings	0	Discontinued	Discontinued	Discontinued
# of prefects served in leadership training	0	Discontinued	Discontinued	Discontinued
# of teachers trained in Quantum Learning Excellence in Teaching (QLET)	0	Discontinued	Discontinued	Discontinued
# Community service events (Field of Learning)	3	5	11	12
# persons served (Field of Learning)	42	140	223	250
Total # community service hours	385	540	636	700
<b>BUSINESS UNIT: 33200 - Counselling and Life Skills</b>				
Number of substance abuse assessments completed	95%	95%	95%	95%
Number of substance abuse education completed	95%	95%	95%	95%
Number of cases closed due to successful completion of service plan	95%	95%	95%	95%

## HEAD 55 FINANCIAL ASSISTANCE

## CURRENT ACCOUNT ESTIMATES

### MISSION STATEMENT

*To assist vulnerable Bermudians to maintain a minimum standard of living during challenging economic times.*

### DEPARTMENT OBJECTIVES

1. To improve operational, financial and legal compliance functions aimed at enhancing efficiencies and detecting financial assistance fraud.
2. To sustainably manage operating cost of awards to financial assistance clients.
3. To apply internationally recognised standard of care when managing relationships with financial assistance clients.
4. To leverage collaboration with other government departments in achieving digitization.

# HEAD 55 FINANCIAL ASSISTANCE

# CURRENT ACCOUNT ESTIMATES

## GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>5501</b>	<b>FINANCIAL ASSISTANCE</b>						
	65050 GRANTS ADMINISTRATION	49,260	49,643	51,369	51,289	1,646	3
	65080 GENERAL ADMIN.	3,769	4,478	3,828	4,741	263	6
	<b>TOTAL</b>	<b>53,029</b>	<b>54,121</b>	<b>55,197</b>	<b>56,030</b>	<b>1,909</b>	<b>4</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,325	3,773	3,476	4,175	402	11
	TRAINING	6	8	4	12	4	50
	TRAVEL	0	15	1	15	0	0
	COMMUNICATIONS	14	13	13	15	2	15
	PROFESSIONAL SERVICES	247	473	193	300	(173)	(37)
	REPAIR AND MAINTENANCE	32	44	17	52	8	18
	MATERIALS & SUPPLIES	107	142	115	152	10	7
	EQUIPMT. (MINOR)	38	10	9	20	10	100
	GRANTS AND CONTRIBUTIONS	49,260	49,643	51,369	51,289	1,646	3
	<b>TOTAL</b>	<b>53,029</b>	<b>54,121</b>	<b>55,197</b>	<b>56,030</b>	<b>1,909</b>	<b>4</b>

**HEAD 55 FINANCIAL ASSISTANCE - continued**

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT (1)	DESCRIPTION (2)	2023/24 ACTUAL (3)	2024/25 ORIGINAL (4)	2024/25 REVISED (5)	2025/26 ESTIMATE (6)	DIFFERENCE 2024/25 vs 2025/26	
						(7)	% (8)
65080	GENERAL ADMIN.	32	38	34	41	3	8
	<b>TOTAL</b>	<b>32</b>	<b>38</b>	<b>34</b>	<b>41</b>	<b>3</b>	<b>8</b>

**HEAD 55 FINANCIAL ASSISTANCE - continued**

**Performance Measures**

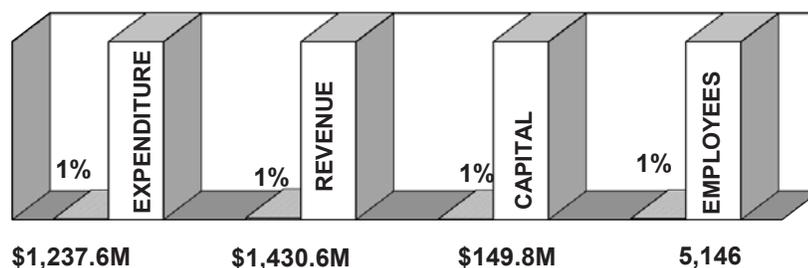
MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 65050 - Grants Administration</b>				
Reduce recoverable debt from prior year	7%	15%	15%	15%
Reduce number of "able-bodied" and/or "earnings low" clients from prior year	29%	10%	18%	20%
Reduce number of legitimate client complaints from prior year	50%	50%	50%	75%
<b>BUSINESS UNIT: 65080 - General Administration</b>				
Reduce number of Review Board appeals from prior year	50%	100%	50%	50%

# MINISTRY OF HOME AFFAIRS



The Hon. Alexa Lightbourne, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2024/25 vs 2025/26 (\$000) (7)	% (8)
<b>CURRENT EXPENDITURE (\$000)</b>							
93	MIN. OF HOME AFFAIRS HQ	1,072	1,856	1,796	3,584	1,728	93
89	ENERGY	711	503	550	526	23	5
97	LAND TITLE & REGISTRATION	1,378	1,575	1,575	1,657	82	5
		<b>3,161</b>	<b>3,934</b>	<b>3,921</b>	<b>5,767</b>	<b>1,833</b>	<b>47</b>
<b>REVENUE (\$000)</b>							
93	MIN. OF HOME AFFAIRS HQ	16	0	0	4	4	0
89	ENERGY	18,890	17,349	17,346	15,385	(1,964)	(11)
97	LAND TITLE & REGISTRATION	461	402	741	412	10	2
		<b>19,367</b>	<b>17,751</b>	<b>18,087</b>	<b>15,801</b>	<b>(1,950)</b>	<b>(11)</b>
<b>CAPITAL EXPENDITURE (\$000)</b>							
	ACQUISITIONS	315	0	20	550		
		<b>315</b>	<b>0</b>	<b>20</b>	<b>550</b>		
							<i>FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16</i>
<b>EMPLOYEE NUMBERS</b>							
		<b>19</b>	<b>23</b>	<b>21</b>	<b>33</b>	<b>10</b>	<b>43</b>



Ministry Estimates compared with total Government Estimates

**MISSION STATEMENT**

*To develop consumer-focused policies and legislation addressing affordability, consumer protection, and sustainability through transparent, fair, and effective regulation.*

**DEPARTMENT OBJECTIVES**

1. To direct, coordinate, and enhance the performance of all departments and sections within the Ministry's remit.
2. To deliver logistical, financial, administrative, and legislative support, including policy guidance and operational improvements for the Ministry headquarters and affiliated departments.
3. To ensure that landlords and tenants receive fair and equitable treatment through reform of the Landlord & Tenant Act and Domestic Premises (Rent Increases) Act, transparent policies, and effective regulation.
4. To advance consumer protection through public engagement, education, fair policies, and legislation.
5. To complete comprehensive consultation on CARICOM membership, engage stakeholders and the public, and deliver a White Paper for decision.
5. To support the Regulatory Authority in ensuring fair and transparent regulation across various sectors.

**HEAD 93 MINISTRY OF HOME AFFAIRS HQ**

**CURRENT  
ACCOUNT  
ESTIMATES**

**GENERAL SUMMARY**

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>9301</b>	<b>GENERAL</b>						
103000	ADMINISTRATION	1,072	1,856	1,796	2,439	583	31
103010	CONSUMER AFFAIRS - ADMIN	0	0	0	1,145	1,145	0
	<b>TOTAL</b>	<b>1,072</b>	<b>1,856</b>	<b>1,796</b>	<b>3,584</b>	<b>1,728</b>	<b>93</b>

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2023/24	2024/25	2024/25	2025/26	2024/25	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	712	860	860	1,734	874	102
	WAGES	1	0	0	0	0	0
	TRAINING	1	8	8	8	0	0
	TRANSPORT	0	1	1	1	0	0
	TRAVEL	79	110	107	109	(1)	(1)
	COMMUNICATIONS	6	34	34	36	2	6
	ADVERTISING & PROMOTION	1	8	8	48	40	500
	PROFESSIONAL SERVICES	206	614	590	1,420	806	131
	RENTALS	1	25	18	69	44	176
	REPAIR AND MAINTENANCE	10	25	29	46	21	84
	ENERGY	0	0	0	11	11	0
	MATERIALS & SUPPLIES	15	68	48	67	(1)	(1)
	EQUIPMT. (MINOR CAPITAL)	3	15	15	27	12	80
	OTHER EXPENSES	2	8	8	8	0	0
	GRANT AND CONTRIBUTIONS	35	80	70	0	(80)	(100)
	<b>TOTAL</b>	<b>1,072</b>	<b>1,856</b>	<b>1,796</b>	<b>3,584</b>	<b>1,728</b>	<b>93</b>

## HEAD 93 MINISTRY OF HOME AFFAIRS HQ - continued

### REVENUE SUMMARY

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(\$000)	(\$000)	(\$000)	(\$000)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8119 Planning Appeals	16	0	0	0	0	0
	8457 Licence General	0	0	0	4	4	0
	<b>TOTAL</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2023/24	2024/25	2024/25	2025/26	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2024/25
		(3)	(4)	(5)	(6)	2025/26	%
		(3)	(4)	(5)	(6)	(7)	(8)
	103000 ADMINISTRATION	8	8	8	8	0	0
	103010 CONSUMER AFFAIRS	0	0	0	8	8	0
	<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>16</b>	<b>8</b>	<b>100</b>

*\*Business Unit 103010 was moved to this Ministry w.e.f. 1 April 2025*

## HEAD 93 MINISTRY OF HOME AFFAIRS HQ - continued

### Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 103000 Administration</b>				
Percentage of Throne Speech Initiatives completed within the fiscal year	N/A	N/A	N/A	100%
Complete CARICOM process and Green Paper	N/A	N/A	N/A	100%
<b>BUSINESS UNIT: 103010 Consumer Affairs</b>				
Number of Product Recall Investigations	*	*	*	*
Number of Product Recalls removed from sale	*	*	*	20
Number of valid Consumer Complaint Investigations	*	*	*	2,000
Number of Rent Inspections	*	*	*	2,500
Number of Rent Commission Appeals	*	*	*	3

# HEAD 89 ENERGY

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*To develop and advocate for policies, legislation, and regulatory frameworks that enhance sustainability, stabilize pricing, ensure affordability, and build a resilient future for Bermuda’s Energy, Telecommunications, Space, and Satellite industries.*

## DEPARTMENT OBJECTIVES

1. To reduce reliance on fossil fuel imports while balancing the security, sustainability and affordability of energy in Bermuda.
2. To provide education, advice and guidance on policy and regulation for the energy and telecommunications sectors.
3. To facilitate the growth of key industries through supporting the development and maintenance of robust space, satellite, telecommunications, and energy infrastructure in Bermuda.

## GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2023/24	2024/25	2024/25	2025/26	2024/25	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	2025/26
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
<b>8901 GENERAL</b>							
99000 ADMINISTRATION		711	503	550	526	23	5
	<b>TOTAL</b>	<b>711</b>	<b>503</b>	<b>550</b>	<b>526</b>	<b>23</b>	<b>5</b>

# HEAD 89 ENERGY - continued

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	539	491	490	514	23	5
	TRAINING	0	2	1	2	0	0
	TRAVEL	0	4	1	4	0	0
	COMMUNICATIONS	1	2	2	2	0	0
	ADVERTISING & PROMOTION	0	0	1	1	1	0
	PROFESSIONAL SERVICES	167	0	47	0	0	0
	REPAIR AND MAINTENANCE	1	2	2	1	(1)	(50)
	MATERIALS & SUPPLIES	3	2	6	2	0	0
	<b>TOTAL</b>	<b>711</b>	<b>503</b>	<b>550</b>	<b>526</b>	<b>23</b>	<b>5</b>

## REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8431 General Fees	8,064	7,945	7,945	5,981	(1,964)	(25)
	8432 Commercial Fees	40	106	106	106	0	0
	8433 Mass Media Fees	30	30	27	30	0	0
	8434 Carrier Fees	10,582	9,091	9,091	9,091	0	0
	8655 Electricity	174	177	177	177	0	0
	<b>TOTAL</b>	<b>18,890</b>	<b>17,349</b>	<b>17,346</b>	<b>15,385</b>	<b>(1,964)</b>	<b>(11)</b>

## EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	99000 ADMINISTRATION	4	4	4	4	0	0
	<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>

**HEAD 89 ENERGY - continued**

**Performance Measures**

MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: 99000 - Administration</b>				
Percentage of queries resolved within 2 days of receipt.	100%	100%	100%	100%
Number of public information sessions on energy and telecommunication matters.	6	6	6	6
Number of policy recommendations submitted to the Minister in the year.	5	5	5	5
Number of legislative amendments tabled*				3
Number of cabinet memoranda submitted to Cabinet *				5
Number of project initiatives*				5

\* New Measures

# HEAD 97 LAND TITLE & REGISTRATION

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

*Guaranteeing land titles, simplifying property transactions and using digital technology to maintain data security.*

## DEPARTMENT OBJECTIVES

1. To create and maintain an electronic register of legal estates and interest in land so providing legal security for owners and third parties.
2. To publish as much of our data as possible in a way that is easy to access.
3. Maximize the use of our data for the benefit of wider society and drive innovation in the digital economy.
4. To use digital technology to reduce the time needed to receive, process and deliver services to our customers.
5. To continue to reassess processes, using technology to make them as simple as possible for customers and colleagues alike, using continuous improvement and new technology to ensure our systems are as efficient as possible.
6. To create and maintain the index map.
7. To maintain the Deeds Registry and ensure transfer notices are complete.

## GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	2024/25 vs 2025/26 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9702	LAND TITLE						
	107030 LAND TITLE MANAGEMENT	1,378	1,575	1,575	1,657	82	5
		<u>1,378</u>	<u>1,575</u>	<u>1,575</u>	<u>1,657</u>	<u>82</u>	<u>5</u>
	<b>TOTAL</b>	<b>1,378</b>	<b>1,575</b>	<b>1,575</b>	<b>1,657</b>	<b>82</b>	<b>5</b>

## HEAD 97 LAND TITLE & REGISTRATION - continued

### SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION (1)	(2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
SALARIES		767	1,174	1,067	1,316	142	12
WAGES		4	0	0	0	0	0
TRAINING		10	2	19	1	(1)	(50)
TRAVEL		0	6	6	2	(4)	(67)
COMMUNICATIONS		0	2	2	2	0	0
ADVERTISING & PROMOTION		0	2	2	1	(1)	(50)
PROFESSIONAL SERVICES		324	70	160	54	(16)	(23)
RENTALS		171	171	171	171	0	0
REPAIR AND MAINTENANCE		55	98	98	64	(34)	(35)
INSURANCE		39	40	33	35	(5)	(13)
MATERIALS & SUPPLIES		8	10	17	11	1	10
<b>TOTAL</b>		<b>1,378</b>	<b>1,575</b>	<b>1,575</b>	<b>1,657</b>	<b>82</b>	<b>5</b>

### REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
(1)	(2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
8294 Land Title Registry Fees		449	402	724	402	0	0
8881 Penalties		3	0	17	10	10	0
8889 Sundry Receipts		9	0	0	0	0	0
<b>TOTAL</b>		<b>461</b>	<b>402</b>	<b>741</b>	<b>412</b>	<b>10</b>	<b>2</b>

### EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
(1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26	2024/25 vs 2025/26	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	(7)	% (8)
107030 LAND TITLE MANAGEMENT		7	11	9	13	2	18
<b>TOTAL</b>		<b>7</b>	<b>11</b>	<b>9</b>	<b>13</b>	<b>2</b>	<b>18</b>

## HEAD 97 LAND TITLE & REGISTRATION - continued

### Performance Measures

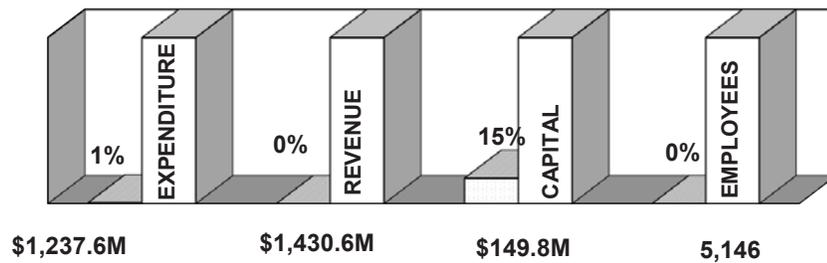
MEASURE/INDICATOR	ACTUAL OUTCOME 2023/24	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2025/26
<b>BUSINESS UNIT: Land Title Management (107030)</b>				
To maintain the registering of Mortgages, Alien Register, Land Transfer Notices to within 10 days of receipt of notice in the office.	95%	100%	95%	100%
Increase digital data pertaining to land ownership	90%	85%	90%	100%
Increase public / stakeholders' use of LTRO IT technology	65%	100%	100%	100%

# MINISTRY OF HOUSING & MUNICIPALITIES



The Hon. Zane DeSilva, JP, MP

HEAD (1)	DESCRIPTION (2)	2023/24	2024/25	2024/25	2025/26 ESTIMATE (\$000) (6)	DIFFERENCE 2024/25 vs 2025/26		
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)	
<b>CURRENT EXPENDITURE (\$000)</b>								
90	MIN. OF HOUSING & MUNICIPALITIES HQ	0	0	0	914	914	0	
53	BERMUDA HOUSING CORPORATION	6,550	6,550	6,640	6,640	90	1	
		<b>6,550</b>	<b>6,550</b>	<b>6,640</b>	<b>7,554</b>	<b>1,004</b>	<b>15</b>	
<b>CAPITAL EXPENDITURE (\$000)</b>								
	DEVELOPMENT	20,616	18,176	27,506	22,960	<b>FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16</b>		
		<b>20,616</b>	<b>18,176</b>	<b>27,506</b>	<b>22,960</b>			
<b>EMPLOYEE NUMBERS</b>								
		<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>	



**HEAD 90 MINISTRY OF HOUSING & MUNICIPALITIES  
HQ**

**CURRENT  
ACCOUNT  
ESTIMATES**

**MISSION STATEMENT**

*Enhancing Bermuda's quality of life through affordable and sustainable housing, vibrant communities, responsible land stewardship, and innovative urban development.*

**DEPARTMENT OBJECTIVES**

1. To guide and coordinate the Ministry's initiatives through collaboration with government agencies and key public and private stakeholders.
2. To deliver essential logistical, financial, and administrative support to the Ministry Headquarters and its constituent entities.

**HEAD 90 MINISTRY OF HOUSING & MUNICIPALITIES  
HQ**

**CURRENT  
ACCOUNT  
ESTIMATES**

**GENERAL SUMMARY**

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2024/25 vs 2025/26	%
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
<b>9001 GENERAL</b>							
100000	ADMINISTRATION	0	0	0	914	914	0
		0	0	0	914	914	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>914</b>	<b>914</b>	<b>0</b>

**SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES**

EXPENDITURE	OBJECT CODE DESCRIPTION	2023/24	2024/25	2024/25	2025/26 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2024/25 vs 2025/26	%
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
	SALARIES	0	0	0	465	465	0
	TRAINING	0	0	0	3	3	0
	TRAVEL	0	0	0	25	25	0
	COMMUNICATIONS	0	0	0	11	11	0
	ADVERTISING & PROMOTION	0	0	0	3	3	0
	PROFESSIONAL SERVICES	0	0	0	388	388	0
	REPAIR AND MAINTENANCE	0	0	0	2	2	0
	ENERGY	0	0	0	2	2	0
	MATERIALS & SUPPLIES	0	0	0	14	14	0
	OTHER EXPENSES	0	0	0	1	1	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>914</b>	<b>914</b>	<b>0</b>

**EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)**

BUSINESS UNIT	DESCRIPTION	2023/24	2024/25	2024/25	2025/26 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2024/25 vs 2025/26	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
100000	ADMINISTRATION	0	0	0	5	5	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>

# HEAD 53 BERMUDA HOUSING CORPORATION

# CURRENT ACCOUNT ESTIMATES

## MISSION STATEMENT

RENTAL AND MORTGAGE ASSISTANCE.

## DEPARTMENT OBJECTIVES

1. To provide affordable housing for Bermuda's residents.

## GENERAL SUMMARY

EXPENDITURE		2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
PROG	DESCRIPTION					(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5301	GENERAL						
	63010 RENTAL ASSISTANCE GRANT	6,550	6,550	6,640	6,640	90	1
	<b>TOTAL</b>	<b>6,550</b>	<b>6,550</b>	<b>6,640</b>	<b>6,640</b>	<b>90</b>	<b>1</b>

## SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2023/24 ACTUAL (\$000)	2024/25 ORIGINAL (\$000)	2024/25 REVISED (\$000)	2025/26 ESTIMATE (\$000)	DIFFERENCE 2024/25 vs 2025/26	
OBJECT CODE	DESCRIPTION					(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	GRANTS & CONTRIBUTIONS	6,550	6,550	6,640	6,640	90	1
	<b>TOTAL</b>	<b>6,550</b>	<b>6,550</b>	<b>6,640</b>	<b>6,640</b>	<b>90</b>	<b>1</b>

# EXPLANATORY NOTES

# CAPITAL ACCOUNT ESTIMATES

1. The Appropriation Act 2025 will include two schedules describing the Capital Development Estimates and the Capital Acquisitions Estimates. It will authorise the Minister of Finance to pay sums out of the Consolidated Fund on any of the projects listed, subject to certain conditions.
2. As regards the Capital Acquisitions Estimates, the accounting responsibility for any such expenditure shall fall exclusively on the Permanent Secretary or Head of Department as being the Accounting Officer for that Department and may only be delegated to another officer on the express authority of the Minister of Finance.
3. With respect to the Capital Development Estimates, the accounting responsibilities for all such expenditure shall rest with the Permanent Secretary of Public Works & Environment. The Permanent Secretary would be the Accounting Officer for all projects falling within the ambit of the Capital Development Estimates, with the exception of minor works, where the accounting responsibility will remain with the relevant Head of Department. Likewise, for those capital projects which the Minister of Finance delegates the accounting responsibility for such expenditure to a Ministry other than Public Works, the applicable Permanent Secretary or Head of Department shall be regarded as the Accounting Officer for such projects.
4. Notwithstanding the above, the Permanent Secretary of Public Works & Environment has an obligation to ensure that proper consultation with the Head of the client department is maintained throughout all phases of a project.
5. The accounting code structure utilised by the Government is as follows:

BUSINESS UNIT.    OBJECT ACCOUNT  
- - - - - .    - - - - -

All major capital schemes, i.e. both Acquisitions and Development, will have their own unique business unit and the components of the project, e.g. Wages, Materials and Contractors costs, will be determined by the use of the appropriate object account.

## NOTES TO SCHEDULE B - CAPITAL DEVELOPMENT

1) The following explanations refer to notations immediately following the project description:

N - A new project not previously reported, either in the 2024/25 estimates or subsequent Supplementary Estimates.

CC - A completed project, either in the 2023/24 financial year or anticipated in 2024/25 year.

R - The Total Authorised Figure (T.A.F.) is revised in these estimates from the figure which was last reported in either the 2024/25 estimates or a subsequent Supplementary Estimate.

S - The T.A.F. was established or revised pending approval of Supplementary Estimates for 2023/24 or 2024/25.

2) The following explanations indicate the basis of the T.A.F. estimate:

A - Class A estimate is a "Second Estimate" based on complete working drawings and specifications and is prepared before tendering and/or procurement.

B - Class B estimate is a "First Estimate" prepared after design and specifications work is roughly 20% to 40% complete. This is the first stage at which a realistic estimate based on quantities can be prepared. Inflation based on target construction schedules is also estimated.

C - Class C estimate is an "Updated Order of Cost" prepared after project requirements have been defined and preliminary design work has started and is 5% to 10% complete.

D - Class D estimate is an "Order of Cost" based upon preliminary concepts which may change as the scope of the project becomes more clearly defined.

E - The figure represents a cash allocation rather than a project cost. It is applied to rolling programmes for highways and water works, to minor and small projects allocations, also to the provision of capital grant funding to Government Quangos. In these instances the volume of work or cost of acquisition is determined by reference to the financing available; generally the T.A.F. is not cumulative and represents the provision for the one year only.

## NOTES TO SCHEDULE C - CAPITAL ACQUISITIONS

1) The following explanations refer to notations immediately following the acquisition description:

M - Mixture of replacement and new.

N - New (versus replacement) item.

R - Replacement item of similar quality or standard.

U - Upgrade of a replacement item of similar quality or standard.

**EXPLANATORY NOTES - continued**

**MISCELLANEOUS SMALL PROJECTS (75053)**

In 2023/24 this covered:-

	(\$000)
E SE Studios - Design Works	82
Keep Bermuda Beautiful (KBB) Grant	60
Western Stars Sports Club	5
<b>TOTAL</b>	<b>147</b>

## CAPITAL ACCOUNT ESTIMATES

### CAPITAL DEVELOPMENT

### SCHEDULE B

#### HEAD 65 - COMPLETED, NEW & CONTINUED PROJECTS

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		TAF (\$000)	ACTUAL TO 31/3/24 (\$000)	ACTUAL 2023/24 (\$000)	ORIGINAL ESTIMATE 2024/25 (\$000)	REVISED ESTIMATE 2024/25 (\$000)	ESTIMATE 2025/26 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
<b>NON-MINISTRY DEPARTMENTS</b>								
GOVERNOR & STAFF								
75340	Government House Improvements	R/A	11,600	2,396	394	2,684	1,181	2,000
			<b>11,600</b>	<b>2,396</b>	<b>394</b>	<b>2,684</b>	<b>1,181</b>	<b>2,000</b>
LEGISLATURE								
75230	Parliament Bldg. Refurb.	R/A	20,000	4,000	261	250	419	900
			<b>20,000</b>	<b>4,000</b>	<b>261</b>	<b>250</b>	<b>419</b>	<b>900</b>
			<b>31,600</b>	<b>6,396</b>	<b>655</b>	<b>2,934</b>	<b>1,600</b>	<b>2,900</b>
<b>CABINET &amp; DIGITAL INNOVATION</b>								
CABINET OFFICE								
75349	Comm Clubs & Comm Invest Grant	A	2,000	1,252	0	0	0	1,000
			<b>2,000</b>	<b>1,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
POST OFFICE								
75369	Relocation of BMPC	D	4,200	0	0	500	0	0
			<b>4,200</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>
			<b>6,200</b>	<b>1,252</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>1,000</b>
<b>MINISTRY OF JUSTICE</b>								
CORRECTIONS								
75027	Prisons Minor Works	E	700	197	197	503	200	600
75227	Prisons Refurbishment	A	3,000	997	39	250	0	0
75365	Prisons - Westgate Plumbing Refit	A	650	0	0	250	0	0
			<b>4,350</b>	<b>1,194</b>	<b>236</b>	<b>1,003</b>	<b>200</b>	<b>600</b>
			<b>4,350</b>	<b>1,194</b>	<b>236</b>	<b>1,003</b>	<b>200</b>	<b>600</b>
<b>MINISTRY OF FINANCE</b>								
MIN. OF FINANCE HQ								
75343	Bda. Infrastructure Fund	CC	3,000	2,888	0	0	0	0
			<b>3,000</b>	<b>2,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>3,000</b>	<b>2,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MINISTRY OF EDUCATION</b>								
DEPARTMENT OF EDUCATION								
75008	Education Minor Works	E	1,000	89	89	27	21	385
75152	School Safety	A	10,000	9,318	129	111	81	41
75239	Driveway Refurbishments - Schools	A	1,000	261	0	0	0	0
75242	Improvement of School Fields	A	2,000	98	0	0	0	0
75284	School Bathroom Renovations	A	4,000	3,300	0	0	0	125

**CAPITAL DEVELOPMENT**

**SCHEDULE B - continued**

BUSINESS UNIT	MINISTRY/PROJECT/NOTE	TAF (\$000)	ACTUAL TO	ACTUAL	ORIGINAL	REVISED	ESTIMATE	
			31/3/24 (\$000)	2023/24 (\$000)	ESTIMATE 2024/25 (\$000)	ESTIMATE 2024/25 (\$000)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>MINISTRY OF EDUCATION - cont.</b>								
75310	Cedarbridge Academy Works	A	9,100	7,741	95	178	84	1,039
75350	Whitney Institute Works	A	1,000	754	75	75	75	425
75360	Education Reform - Classrooms	R/A	15,700	3,654	3,654	5,669	3,100	2,329
75370	Berkeley Institue Works	N	2,000	0	0	0	0	920
			<b>45,800</b>	<b>25,215</b>	<b>4,042</b>	<b>6,060</b>	<b>3,361</b>	<b>5,264</b>
<b>BERMUDA COLLEGE</b>								
75285	Bda College Capital Grant	E	3,000	2,000	75	350	1,050	500
			<b>3,000</b>	<b>2,000</b>	<b>75</b>	<b>350</b>	<b>1,050</b>	<b>500</b>
			<b>48,800</b>	<b>27,215</b>	<b>4,117</b>	<b>6,410</b>	<b>4,411</b>	<b>5,764</b>
<b>MINISTRY OF HEALTH</b>								
<b>HEALTH</b>								
75136	Sylvia Richardson Care Facility	N	500	0	0	300	30	300
75248	Lefroy House Refurbishment	A	20,100	2,882	429	125	0	0
75347	Parish Clinics Refurbishment	R/A	3,000	487	(1)	1,731	450	2,204
75361	Lefroy House Care Community	N	65,300	0	0	150	1	620
			<b>88,900</b>	<b>3,369</b>	<b>428</b>	<b>2,306</b>	<b>481</b>	<b>3,124</b>
<b>HOSPITALS</b>								
75021	M.W.I. Minor Works	E	125	120	120	124	124	126
75022	M.W. I. Infrastructure Upgrades	A	15,000	12,166	1,766	1,500	1,500	1,500
75304	KEMH Capital Grant	A	15,000	2,789	2,789	5,000	5,000	5,000
			<b>30,125</b>	<b>15,075</b>	<b>4,675</b>	<b>6,624</b>	<b>6,624</b>	<b>6,626</b>
			<b>119,025</b>	<b>18,444</b>	<b>5,103</b>	<b>8,930</b>	<b>7,105</b>	<b>9,750</b>
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>								
<b>ECONOMIC DEVELOPMENT</b>								
75281	Shoreside Facilities	D	1,500	124	0	0	0	0
75348	BEDC - Capital Grant	N	1,000	1,000	0	0	0	0
			<b>2,500</b>	<b>1,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>2,500</b>	<b>1,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>								
<b>MIN. OF PUBLIC WORKS &amp; ENVIRONMENT HQ</b>								
75050	Minor Works	E	1,600	0	0	1,500	353	300
75053	Miscellaneous Small Projects	E	2,400	147	147	200	352	280
75099	Office Relocations/Alterations	A	40,000	32,210	1,501	3,245	885	5,085
75358	Roadside Fencing	A	945	192	0	0	256	200
75359	Landscape Works	A	850	645	0	0	0	0
			<b>45,795</b>	<b>33,194</b>	<b>1,648</b>	<b>4,945</b>	<b>1,846</b>	<b>5,865</b>

**SCHEDULE B - continued**

**CAPITAL DEVELOPMENT**

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		ACTUAL TO 31/3/24 (\$000)	ACTUAL 2023/24 (\$000)	ORIGINAL ESTIMATE 2024/25 (\$000)	REVISED ESTIMATE 2024/25 (\$000)	ESTIMATE 2025/26 (\$000)	
(1)	(2)	TAF (\$000) (3)	(4)	(5)	(6)	(7)	(8)	
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT - cont.</b>								
<b>PARKS</b>								
75101	Park Improvements	E	2,000	393	393	400	450	1,200
75234	Parks Maintenance Yard Facility	R/A	15,000	2,278	337	1,000	539	500
			<b>17,000</b>	<b>2,671</b>	<b>730</b>	<b>1,400</b>	<b>989</b>	<b>1,700</b>
<b>ENVIRONMENT &amp; NATURAL RESOURCES</b>								
75191	Tudor Farm Upgrades	B	1,611	138	0	0	0	0
75236	Aquarium Refurbishment	A	5,100	3,990	133	281	514	100
75271	Minor Works - Environ and Natural Res.	E	500	34	34	100	6	150
75367	Agriculture Services Centre	R/A	16,750	0	0	500	115	2,500
75371	BAMZ Master Plan - Infrastructure	N	20,000	0	0	0	0	1,750
			<b>43,961</b>	<b>4,162</b>	<b>167</b>	<b>881</b>	<b>635</b>	<b>4,500</b>
<b>PUBLIC LANDS &amp; BUILDINGS</b>								
75112	Major Building Upgrade Projects	A	70,000	60,192	2,773	3,000	5,200	3,639
75298	GAB/GPO - Bathroom Upgrades	A	1,300	69	0	0	0	250
75309	All Schools Maintenance	A	65,500	44,551	3,463	3,000	3,147	2,900
75327	Horseshoe Bay Beach	E	6,000	4,252	1	218	37	50
75330	Allenhurst - Old Police Station	A	4,700	263	0	0	0	0
75331	Devon Springs Redevelopment	A	4,000	1,009	26	0	0	0
75357	Solar PV - Government Buildings	R/A	4,500	2,906	146	1,281	142	50
75366	Electrical Vehicle Infrastructure	A	5,000	0	0	300	33	300
			<b>161,000</b>	<b>113,242</b>	<b>6,409</b>	<b>7,799</b>	<b>8,559</b>	<b>7,189</b>
<b>WORKS &amp; ENGINEERING</b>								
75042	Road Works	E	7,500	2,308	2,308	5,050	2,983	5,000
75043	Solid Waste Capital Maintenance	E	2,400	545	545	500	431	760
75044	Water Projects	E	1,500	30	30	650	922	1,080
75046	Improvements St Lighting	E	600	478	478	400	478	350
75048	Bus Shelters	E	200	2	2	146	64	150
75051	Private Rd. St Lighting & Imp	E	200	0	0	19	0	75
75061	St. Georges Sewage Plant	B	5,000	1,606	509	475	175	250
75064	Asbestos Disposal	B	15,000	3,406	205	300	281	300
75096	Swing Bridge Refurbishments	B	70,000	3,865	617	2,700	762	3,750
75116	Structural Refurbishmt of Bridges	A	19,000	8,645	1,091	1,575	1,638	1,075
75117	Refurb Ferry Docks & Public Land'gs	A	57,500	53,403	772	0	963	315
75127	Reconstruction Retaining Walls	E	500	0	0	0	0	0
75142	Stabilize Road Side Rock Cut	E	200	0	0	0	0	0
75144	Foreshore Protection Works	A	18,040	8,155	12	837	87	1,200
75180	Indoor Air Quality/Environment	A	5,800	3,498	277	375	170	250
75207	Causeway Refurbishment	D	65,300	2,605	0	75	12	70
75209	Middle Road - Warwick Sidewalk Sch.	A	3,500	681	13	0	0	250
75210	Tynes Bay Waste Trtmt Expansion	A	200,000	52,898	4,663	3,645	2,840	5,575
75258	Dangerous Walls and Rock Cuts	A	23,000	8,319	691	1,370	3,034	1,525
75264	Quarry Refurbishment	R/A	25,000	11,886	4,768	1,105	1,988	5,553
75293	Pembroke Canal Upgrading	A	7,590	3,280	2	200	40	500

**SCHEDULE B - continued**

**CAPITAL DEVELOPMENT**

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		TAF (\$000)	ACTUAL		ORIGINAL	REVISED	ESTIMATE 2025/26 (\$000)
				TO 31/3/24 (\$000)	ACTUAL 2023/24 (\$000)	ESTIMATE 2024/25 (\$000)	ESTIMATE 2024/25 (\$000)	
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT - cont.</b>								
75294	RO Plants - Electrical Systems	A	4,210	1,304	250	75	1,059	250
75308	Tynes Bay - Capital Maintenance	A	140,000	80,081	2,995	800	2,418	2,000
75324	Morgan's Point Remediation	A	38,000	16,491	21	75	64	75
75345	Water/Sewage Capital Maintenance	A	900	352	352	300	538	885
			<b>710,940</b>	<b>263,838</b>	<b>20,601</b>	<b>20,672</b>	<b>20,947</b>	<b>31,238</b>
			<b>978,696</b>	<b>417,107</b>	<b>29,555</b>	<b>35,697</b>	<b>32,976</b>	<b>50,492</b>
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>								
MIN. TOURISM & TRANSPORT, CULTURE & SPORT HQ								
75342	Bermuda Airport Authority Capital Grant	E	15,000	10,021	1,597	800	1,303	2,713
			<b>15,000</b>	<b>10,021</b>	<b>1,597</b>	<b>800</b>	<b>1,303</b>	<b>2,713</b>
SPORT & RECREATION								
75128	National Sports Centre Capital Grant	E	5,000	2,848	353	350	350	800
75256	White's Island Refurbishment	CC	0	0	65	0	0	0
75306	Golf Courses Improvement	A	10,000	6,816	602	0	0	1,415
			<b>15,000</b>	<b>9,664</b>	<b>1,020</b>	<b>350</b>	<b>350</b>	<b>2,215</b>
MARINE & PORTS								
75037	Floating Docks Refits	B	2,350	0	0	1,350	292	525
75323	VSSP Remedials	CC	0	4	0	0	0	0
75351	Workshop Renovations	A	11,500	7,447	7,447	1,214	936	1,362
75352	Ferry Bow Loading Relocation - St. George	B	250	270	75	0	0	0
			<b>14,100</b>	<b>7,721</b>	<b>7,522</b>	<b>2,564</b>	<b>1,228</b>	<b>1,887</b>
PUBLIC TRANSPORTATION								
75354	Facilities & Infrastructure	A	10,000	5,769	1,062	900	1,208	1,600
			<b>10,000</b>	<b>5,769</b>	<b>1,062</b>	<b>900</b>	<b>1,208</b>	<b>1,600</b>
DEPARTMENT OF CULTURE								
75368	Maker Spaces for Creatives	A	1,000	0	0	500	250	50
			<b>1,000</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>250</b>	<b>50</b>
			<b>55,100</b>	<b>33,175</b>	<b>11,201</b>	<b>5,114</b>	<b>4,339</b>	<b>8,465</b>
<b>MINISTRY OF NATIONAL SECURITY</b>								
DEFENCE								
75325	Defence - Minor Works	E	100	0	0	0	0	0
75362	Defence - Coast Guard Maint. Shed	B	1,200	50	50	750	30	0
75363	Defence - Officers Mess Bathroom	D	300	0	0	0	0	0
75364	Defence - Coast Guard Unit St. David's	B	1,300	82	82	0	200	1,000
			<b>2,900</b>	<b>132</b>	<b>132</b>	<b>750</b>	<b>230</b>	<b>1,000</b>
POLICE								
75103	Police Headquarters Prospect	A	70,000	2,020	0	1,124	150	2,000
			<b>70,000</b>	<b>2,020</b>	<b>0</b>	<b>1,124</b>	<b>150</b>	<b>2,000</b>

**SCHEDULE B - continued**

**CAPITAL DEVELOPMENT**

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		TAF (\$000)	ACTUAL TO	ACTUAL	ORIGINAL ESTIMATE	REVISED ESTIMATE	ESTIMATE
				31/3/24 (\$000)	2023/24 (\$000)	2024/25 (\$000)	2024/25 (\$000)	2025/26 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
<b>MINISTRY OF NATIONAL SECURITY - cont.</b>								
CUSTOMS								
75372	Building Dock Scanner Hall	N	400	0	0	0	0	395
			<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395</b>
FIRE SERVICES								
75355	Building Remediation Works - Airport	A	1,000	262	0	0	0	0
			<b>1,000</b>	<b>262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>74,300</b>	<b>2,414</b>	<b>132</b>	<b>1,874</b>	<b>380</b>	<b>3,395</b>
<b>MINISTRY OF YOUTH, SOCIAL DEV. &amp; SENIORS</b>								
MIN. OF YOUTH, SOCIAL DEVE. & SENIORS HQ								
75093	Seniors Day Care Facility	N	6,000	0	0	0	0	1,500
75119	Community Centre Upgrades	N	300	0	0	0	177	157
75197	KMCC Seniors ID Program - Renovation	N	100	0	0	0	0	45
			<b>6,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177</b>	<b>1,702</b>
CHILD & FAMILY SERVICES								
75020	Youth Transitional Living Centre	D	2,500	155	0	0	0	0
			<b>2,500</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>8,900</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>177</b>	<b>1,702</b>
<b>MINISTRY OF HOUSING &amp; MUNICIPALITIES</b>								
MIN. OF HOUSING & MUNICIPALITIES HQ								
75003	Corporation of St. George's Grant	E	7,600	4,840	500	800	800	800
75054	BLMC - Capital Grant	E	25,000	18,154	1,112	1,112	1,112	1,254
75346	BLMC - King's Wharf	A	15,000	6,189	6,189	749	749	845
75334	BLMC - South Basin Land Reclaim	E	39,000	2,715	2,715	2,715	2,715	3,061
			<b>86,600</b>	<b>31,898</b>	<b>10,516</b>	<b>5,376</b>	<b>5,376</b>	<b>5,960</b>
BERMUDA HOUSING CORPORATION								
75320	BHC Residential Housing Grant	R/A	21,605	5,300	4,300	5,000	5,000	6,500
75332	BHC Capital Grant	E	33,300	5,800	5,800	7,800	17,130	10,500
			<b>54,905</b>	<b>11,100</b>	<b>10,100</b>	<b>12,800</b>	<b>22,130</b>	<b>17,000</b>
			<b>141,505</b>	<b>42,998</b>	<b>20,616</b>	<b>18,176</b>	<b>27,506</b>	<b>22,960</b>
<b>MINISTRY OF HOME AFFAIRS</b>								
MIN. OF HOME AFFAIRS HQ								
75034	Open Spaces/ Environ Improvements	E	11,100	0	0	0	0	0
			<b>11,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
ENERGY								
75269	Satellite Orbital Slots	CC	3,750	3,329	0	0	0	0
75344	Solar Photavoltiatic (PV)	CC	650	619	0	0	0	0
			<b>4,400</b>	<b>3,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>15,500</b>	<b>3,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL CAPITAL DEVELOPMENT</b>			<b>1,489,476</b>	<b>558,310</b>	<b>71,615</b>	<b>80,638</b>	<b>78,694</b>	<b>107,028</b>

**CAPITAL ACCOUNT ESTIMATES  
SCHEDULE C**

**CAPITAL ACQUISITIONS**

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL 2023/24 (\$000)	ORIGINAL ESTIMATE 2024/25 (\$000)	REVISED ESTIMATE 2024/25 (\$000)	ESTIMATE 2025/26 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)
<b>NON-MINISTRY DEPARTMENTS</b>						
OFFICE OF THE AUDITOR						
76605	COMPUTER EQUIPMENT	M	27	25	25	21
			<b>27</b>	<b>25</b>	<b>25</b>	<b>21</b>
PARLIAMENTARY REGISTRAR						
76844	COMPUTER EQUIPMENT	N	0	0	0	17
			<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
INFORMATION COMMISSIONER'S OFFICE						
76874	COMPUTER SOFTWARE	U	(1)	10	10	10
76875	COMPUTER HARDWARE	M	5	0	0	0
			<b>4</b>	<b>10</b>	<b>10</b>	<b>10</b>
PRIVACY COMMISSIONER'S OFFICE						
76883	COMPUTER EQUIPMENT	N	0	18	0	18
			<b>0</b>	<b>18</b>	<b>0</b>	<b>18</b>
			<b>31</b>	<b>53</b>	<b>35</b>	<b>66</b>
<b>CABINET OFFICE &amp; DIGITAL INNOVATION</b>						
CABINET OFFICE						
76553	OFFICE FURNITURE & EQMT.	R	0	0	0	20
76578	COOPERATIVE FOOD SUPPLY	N	0	0	0	500
			<b>0</b>	<b>0</b>	<b>0</b>	<b>520</b>
POST OFFICE						
76013	CYCLES	R	15	0	0	17
76663	COMPUTER EQUIPMENT	M	5	15	11	0
			<b>20</b>	<b>15</b>	<b>11</b>	<b>17</b>
LIBRARIES & ARCHIVES						
76343	SHELVING	R	0	64	67	0
76535	COMPUTER EQUIPMENT		0	0	0	5
76812	SECURITY SYSTEM	M	25	0	0	0
76899	FIRE ALARM SYSTEM	R	0	65	42	0
			<b>25</b>	<b>129</b>	<b>109</b>	<b>5</b>
INFORMATION & DIGITAL TECHNOLOGIES						
76074	INFRASTRUCTURE COMPUTER	M	275	500	500	400
76075	DEVELOPMENT PROJECTS	N	677	690	690	400
76169	NETWORK UPGRADE	U	567	1,000	1,000	2,500
76172	ISERIES SYSTEMS/SERVERS	R	204	555	555	295
76463	WINTEL SYSTEMS/SERVERS	M	326	1,601	1,601	950
76591	GOV'T PORTAL/WEBSITE	U	413	400	400	505
76639	E-GOVERNMENT INITIATIVES	N	468	600	600	545
76866	IT SECURITY	N	465	500	500	930
			<b>3,395</b>	<b>5,846</b>	<b>5,846</b>	<b>6,525</b>

**CAPITAL ACQUISITIONS**

**SCHEDULE C - continued**

<b>BUSINESS UNIT</b>	<b>DEPARTMENT/PROJECT/NOTE</b>		<b>ACTUAL 2023/24 (\$000)</b>	<b>ORIGINAL ESTIMATE 2024/25 (\$000)</b>	<b>REVISED ESTIMATE 2024/25 (\$000)</b>	<b>ESTIMATE 2025/26 (\$000)</b>
<b>(1)</b>	<b>(2)</b>		<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>CABINET OFFICE &amp; DIGITAL INNOVATION - cont.</b>						
DEPT. OF COMMUNICATIONS						
76426	COMPUTER HARDWARE	R	0	10	8	0
76580	PHOTOCOPIER	R	0	13	12	0
76757	EQUIPMENT	R	0	0	0	7
76776	TV STATION EQUIPMENT	R	37	0	0	0
			<b>37</b>	<b>23</b>	<b>20</b>	<b>7</b>
DEPT. OF EMP. & ORG. DEVELOPMENT						
76665	COMPUTER EQUIPMENT	R	14	14	14	14
			<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
PROJECT MGMT. & PROCUREMENT OFFICE						
76835	PURCHASING & TENDERING SYSTEM	U	0	0	0	65
76916	OFFICE FURNITURE & EQPMT.	M	12	22	13	0
			<b>12</b>	<b>22</b>	<b>13</b>	<b>65</b>
			<b>3,503</b>	<b>6,049</b>	<b>6,013</b>	<b>7,153</b>
<b>MINISTRY OF JUSTICE</b>						
MIN. OF JUSTICE HQ						
76764	OFFICE FURNITURE	N	0	0	0	29
76774	COMPUTER EQUIPMENT	N	13	13	17	0
76809	VIDEO CONFERENCING	N	186	201	111	0
76853	CASE MANAGEMENT SYSTEM	U	0	200	0	0
			<b>199</b>	<b>414</b>	<b>128</b>	<b>29</b>
JUDICIAL						
76654	COMPUTER EQUIPMENT	R	18	0	0	18
76698	CJIS FRAMEWORK	U	0	800	0	1,000
			<b>18</b>	<b>800</b>	<b>0</b>	<b>1,018</b>
ATTORNEY GENERAL'S CHAMBERS						
76467	FURNITURE & FITTINGS	N	0	0	0	10
76604	COMPUTER EQUIPMENT	M	1	10	7	0
			<b>1</b>	<b>10</b>	<b>7</b>	<b>10</b>
DEPT. OF CORRECTIONS						
76032	RESIDENTIAL FURNITURE & EQPMT.	R	0	153	137	26
76120	COMPUTERS	N	71	0	25	0
76201	VEHICLES	R	201	100	100	0
76593	BODY SCANNER	R	0	0	0	141
76597	SECURITY - CC TV SYSTEMS	U	78	0	0	235
76643	SECURITY SYSTEM	U	0	698	223	0
76699	CORRECTIONS MGMT. SYSTEM	N	0	163	0	0
			<b>350</b>	<b>1,114</b>	<b>485</b>	<b>402</b>
DEPT. OF COURT SERVICES						
76876	OFFICE FURNITURE	R	6	0	0	0
			<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHEDULE C - continued**

**CAPITAL ACQUISITIONS**

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL 2023/24 (\$000) (3)	ORIGINAL ESTIMATE 2024/25 (\$000) (4)	REVISED ESTIMATE 2024/25 (\$000) (5)	ESTIMATE 2025/26 (\$000) (6)
(1)	(2)					
<b>MINISTRY OF JUSTICE - cont.</b>						
DEPT. OF PUBLIC PROSECUTIONS						
76706	COMPUTER EQUIPMENT	R	13	0	0	0
76718	OFFICE FURNITURE	N	0	0	0	14
			<b>13</b>	<b>0</b>	<b>0</b>	<b>14</b>
			<b>587</b>	<b>2,338</b>	<b>620</b>	<b>1,473</b>
<b>MINISTRY OF FINANCE</b>						
MIN. OF FINANCE HQ						
76072	MISC. FURN. & EQPMT.	M	30	86	47	130
76152	NATIONAL TRUST ACQUISITION	R	25	25	25	25
76153	NATIONAL TRUST MAINT. FUND	N	5	5	5	5
76921	CORP. INCOME TAX CAP GRT.	N	0	750	1,750	0
			<b>60</b>	<b>866</b>	<b>1,827</b>	<b>160</b>
ACCOUNTANT GENERAL						
76545	OFFICE EQUIPMENT	R	0	5	0	46
76662	DESKTOP PC AND PRINTER	M	0	0	0	7
76739	ELECTRONIC PAYMENT	N	0	100	0	0
76805	JD EDWARDS ENTERPRISE ONE	U	132	175	100	100
			<b>132</b>	<b>280</b>	<b>100</b>	<b>153</b>
SOCIAL INSURANCE						
76240	OFFICE FURNITURE	R	0	35	35	0
76925	DEBT MANAGEMENT SYSTEM	N	0	249	0	0
			<b>0</b>	<b>284</b>	<b>35</b>	<b>0</b>
OFFICE OF THE TAX COMMISSIONER						
76333	TAX ADMIN MODERNIZATION PRG.	N	648	500	73	320
76399	DIGITAL AIR REPORT & ANALYSIS	N	3	0	0	0
76612	COMPUTER EQUIPMENT	M	0	0	0	15
			<b>651</b>	<b>500</b>	<b>73</b>	<b>335</b>
REGISTRAR OF COMPANIES						
76182	E-INITIATIVE	N	0	300	150	1,200
76867	OECD COMMON REPORTING	N	0	0	0	300
76906	COMPUTER EQUIPMENT	N	0	45	43	0
			<b>0</b>	<b>345</b>	<b>193</b>	<b>1,500</b>
LAND VALUATION						
76550	LAND VALUATION IT	N	2	0	0	0
			<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>845</b>	<b>2,275</b>	<b>2,228</b>	<b>2,148</b>

**CAPITAL ACQUISITIONS**

**SCHEDULE C - continued**

<b>BUSINESS UNIT</b>	<b>DEPARTMENT/PROJECT/NOTE</b>		<b>ACTUAL 2023/24 (\$000)</b>	<b>ORIGINAL ESTIMATE 2024/25 (\$000)</b>	<b>REVISED ESTIMATE 2024/25 (\$000)</b>	<b>ESTIMATE 2025/26 (\$000)</b>
<b>(1)</b>	<b>(2)</b>		<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>MINISTRY OF EDUCATION</b>						
EDUCATION						
76077	SCHOOL EQUIPMENT	M	471	108	98	77
76081	COMPUTERS	R	453	1,300	1,181	1,160
76509	BERKELEY INST. FURN. & EQPT.	R	100	0	0	224
76640	IT EQUIP AT CEDAR BRIDGE	U	148	0	0	445
76836	BERKELEY INSTITUTE IT	R	100	65	65	517
			<b>1,272</b>	<b>1,473</b>	<b>1,344</b>	<b>2,423</b>
			<b>1,272</b>	<b>1,473</b>	<b>1,344</b>	<b>2,423</b>
<b>MINISTRY OF HEALTH</b>						
MIN. OF HEALTH						
76907	LIFTING DEVICE	R	0	15	0	0
			<b>0</b>	<b>15</b>	<b>0</b>	<b>0</b>
DEPT. OF HEALTH						
76026	RESIDENTIAL FURNITURE	R	0	0	250	0
76225	RESIDENTIAL EQUIPMENT	M	0	31	22	0
76263	LABORATORY TESTING EQPT.	R	0	0	27	0
76440	LEFROY HOUSE FURNISHINGS	R	0	0	0	107
76480	OFFICE FURNITURE & EQPT.	M	15	0	0	0
76647	COMPUTERS	R	8	0	0	0
			<b>23</b>	<b>31</b>	<b>299</b>	<b>107</b>
			<b>23</b>	<b>46</b>	<b>299</b>	<b>107</b>
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>						
DEPT. OF STATISTICS						
76664	DESKTOP PC	R	0	0	0	3
76738	ONLINE CENSUS	N	0	0	0	195
			<b>0</b>	<b>0</b>	<b>0</b>	<b>198</b>
IMMIGRATION						
76122	OFFICE FURNITURE & EQPMT.	R	0	0	0	29
76607	COMPUTER EQUIPMENT	U	0	0	18	0
76869	DIGITIZATION PROJECTS	N	366	150	412	350
			<b>366</b>	<b>150</b>	<b>430</b>	<b>379</b>
REGISTRY GENERAL						
76038	OFFICE FURNITURE & EQPMT.	R	0	0	0	26
76180	TRADEMARKS	N	0	0	99	310
			<b>0</b>	<b>0</b>	<b>99</b>	<b>336</b>

**SCHEDULE C - continued**

**CAPITAL ACQUISITIONS**

<b>BUSINESS UNIT</b>	<b>DEPARTMENT/PROJECT/NOTE</b>		<b>ACTUAL 2023/24 (\$000) (3)</b>	<b>ORIGINAL ESTIMATE 2024/25 (\$000) (4)</b>	<b>REVISED ESTIMATE 2024/25 (\$000) (5)</b>	<b>ESTIMATE 2025/26 (\$000) (6)</b>
<b>(1)</b>	<b>(2)</b>					
<b>MINISTRY OF ECONOMY &amp; LABOUR - cont.</b>						
DEPT. OF WORKFORCE DEVELOPMENT						
76721	COMPUTER EQUIPMENT	N	0	0	0	17
			<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
DEPT. OF LABOUR						
76922	LAPTOPS	N	0	17	14	0
			<b>0</b>	<b>17</b>	<b>14</b>	<b>0</b>
			<b>366</b>	<b>167</b>	<b>543</b>	<b>930</b>
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>						
MIN. OF PUBLIC WORKS & ENVIRONMENT HQ						
76495	VEHICLES & EQUIPMENT	M	2,222	2,500	2,900	5,181
76868	COMMUNICATIONS EQUIPMENT	R	110	107	85	879
76917	ELECTRIC VEHICLES	N	210	450	31	150
			<b>2,542</b>	<b>3,057</b>	<b>3,016</b>	<b>6,210</b>
PARKS						
76474	VEHICLES	R	165	400	315	625
			<b>165</b>	<b>400</b>	<b>315</b>	<b>625</b>
ENVIRONMENT AND NATURAL RESOURCES						
76676	DESKTOP PC AND PRINTER	R	4	0	12	0
76761	OFFICE EQUIPMENT	R	11	0	8	0
			<b>15</b>	<b>0</b>	<b>20</b>	<b>0</b>
PUBLIC LANDS & BUILDINGS						
76848	OFFICE FURNITURE & EQPMT.	R	62	0	(10)	0
			<b>62</b>	<b>0</b>	<b>(10)</b>	<b>0</b>
WORKS & ENGINEERING						
76851	DESKTOP PCS	N	0	2	2	0
			<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
			<b>2,784</b>	<b>3,459</b>	<b>3,343</b>	<b>6,835</b>
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>						
MIN. TOURISM & TRANSPORT, CULT. & SPORT HQ						
76797	OFFICE EQUIPMENT		0	0	0	11
			<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>

**CAPITAL ACQUISITIONS**

**SCHEDULE C - continued**

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL 2023/24 (\$000)	ORIGINAL ESTIMATE 2024/25 (\$000)	REVISED ESTIMATE 2024/25 (\$000)	ESTIMATE 2025/26 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT - cont.</b>						
SPORT & RECREATION						
76254	REPLACEMENT ENGINE	R	0	0	21	0
76412	FURNITURE/EQUIPMENT	R	3	0	0	0
76512	MOTOR VEHICLES	R	0	0	0	20
76666	DESKTOP PC	N	2	0	0	19
76802	W.E.R. JOELL TENNIS STADIUM	R	0	90	88	0
76915	SPORTS COMMUNITY FIELDS	R	48	0	0	0
			<b>53</b>	<b>90</b>	<b>109</b>	<b>39</b>
MARINE & PORTS						
76083	NAVIGATION AIDS	R	127	250	0	815
76126	TRUCK	R	0	0	74	0
76294	VTMS SYSTEM	R	267	0	0	0
76540	FERRIES/PILOT BOATS	M	6,211	9,737	9,737	8,759
76845	COMPUTER EQUIPMENT	R	0	23	20	24
			<b>6,605</b>	<b>10,010</b>	<b>9,831</b>	<b>9,598</b>
TRANSPORT CONTROL DEPARTMENT						
76360	TESTING EQUIPMENT	R	653	194	169	194
76610	COMPUTER EQUIPMENT	N	0	0	0	7
			<b>653</b>	<b>194</b>	<b>169</b>	<b>201</b>
PUBLIC TRANSPORTATION						
76166	SERVICE TRUCK		0	0	100	170
76293	BUSES	M	6,072	0	0	3,500
76447	HYDRAULIC VEHICLE LIFT	R	92	75	8	0
76448	REPLACEMENT BUS WASH	R	2	0	0	325
76541	RECOVERY VEHICLE	R	0	300	100	200
76577	FURNITURE FOR TERMINALS	R	0	37	99	30
76611	COMPUTER EQUIPMENT	M	41	155	155	100
76911	INTEGRATED TRANSMIT MGT. SYS.	N	0	0	0	325
76912	DIGITAL FARE MEDIA	N	248	384	651	404
			<b>6,455</b>	<b>951</b>	<b>1,113</b>	<b>5,054</b>
			<b>13,766</b>	<b>11,245</b>	<b>11,222</b>	<b>14,903</b>
<b>MINISTRY OF NATIONAL SECURITY</b>						
MINISTRY OF NATIONAL SECURITY HQ						
76799	OFFICE EQUIPMENT	N	0	4	4	0
76801	COMPUTER EQUIPMENT	M	11	0	0	0
76902	CCTV SYSTEMS	N	1,069	0	170	1,140
			<b>1,080</b>	<b>4</b>	<b>174</b>	<b>1,140</b>

**SCHEDULE C - continued**

**CAPITAL ACQUISITIONS**

<b>BUSINESS UNIT</b>	<b>DEPARTMENT/PROJECT/NOTE</b>		<b>ACTUAL 2023/24 (\$000)</b>	<b>ORIGINAL ESTIMATE 2024/25 (\$000)</b>	<b>REVISED ESTIMATE 2024/25 (\$000)</b>	<b>ESTIMATE 2025/26 (\$000)</b>
<b>(1)</b>	<b>(2)</b>		<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>MINISTRY OF NATIONAL SECURITY - cont.</b>						
<b>DEFENCE</b>						
76242	RESIDENTIAL EQUIPMENT	R	26	0	0	0
76468	TRAINING EQUIPMENT	N	0	0	0	22
76887	BOATS/VESSELS	R	0	29	28	0
76919	SHELTER SYSTEMS	N	163	200	199	0
			<b>189</b>	<b>229</b>	<b>227</b>	<b>22</b>
<b>POLICE</b>						
76078	VEHICLES	R	400	370	370	300
76079	COMPUTERS	N	36	30	25	30
76436	NETWORK SERVERS	R	6	149	175	900
76505	POLICE COMP SYS UPDATE	M	2	0	0	0
76530	INFORMATION SYSTEMS EQUIP	N	0	0	0	45
			<b>444</b>	<b>549</b>	<b>570</b>	<b>1,275</b>
<b>CUSTOMS</b>						
76328	CUSTOMS DEVELOPMENT	U	12	0	5	0
76473	OFFICE FURNISHINGS/FITTINGS	M	0	0	0	10
76500	HERITAGE WHARF SCANNER	R	0	0	0	128
			<b>12</b>	<b>0</b>	<b>5</b>	<b>138</b>
<b>FIRE SERVICES</b>						
76377	VEHICLE	R	67	0	0	115
76442	APPLIANCE	N	0	3,603	2,375	3,250
76649	DESKTOP PC	R	0	0	0	26
			<b>67</b>	<b>3,603</b>	<b>2,375</b>	<b>3,391</b>
<b>NATIONAL DRUG CONTROL</b>						
76789	OFFICE FURNITURE & EQPMT.	R	0	3	3	0
76861	DATA MANAGEMENT SYSTEM		0	0	0	10
			<b>0</b>	<b>3</b>	<b>3</b>	<b>10</b>
			<b>1,792</b>	<b>4,388</b>	<b>3,354</b>	<b>5,976</b>
<b>MINISTRY OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS</b>						
<b>MIN. OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS</b>						
76923	COMPUTER/LAPTOPS	M	0	19	19	28
76924	GYMNASIUM A/C	N	0	28	4	0
76926	CASE MANAGEMENT SYSTEM	N	89	124	40	103
			<b>89</b>	<b>171</b>	<b>63</b>	<b>131</b>
<b>CHILD &amp; FAMILY SERVICES</b>						
76117	COMPUTER EQUIPMENT	R/N	0	40	38	0
76267	OFFICE FURNITURE & EQPt.	N	0	0	0	39
76482	VEHICLES	R	69	0	51	0
			<b>69</b>	<b>40</b>	<b>89</b>	<b>39</b>

**SCHEDULE C - continued**

**CAPITAL ACQUISITIONS**

<b>BUSINESS UNIT</b>	<b>DEPARTMENT/PROJECT/NOTE</b>		<b>ACTUAL 2023/24 (\$000)</b>	<b>ORIGINAL ESTIMATE 2024/25 (\$000)</b>	<b>REVISED ESTIMATE 2024/25 (\$000)</b>	<b>ESTIMATE 2025/26 (\$000)</b>
<b>(1)</b>	<b>(2)</b>		<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>MINISTRY OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS -cont.</b>						
FINANCIAL ASSISTANCE						
76462	PHOTOCOPIER	R	29	0	0	0
76673	DESKTOP PC	N	0	0	0	4
76696	FINANCIAL ASSISTANCE IT	N	5	0	0	0
76827	COMPUTER EQUIPMENT	U	12	0	0	0
			<b>46</b>	<b>0</b>	<b>0</b>	<b>4</b>
			<b>204</b>	<b>211</b>	<b>152</b>	<b>174</b>
<b>MINISTRY OF HOME AFFAIRS</b>						
MIN. OF HOME AFFAIRS HQ						
76880	OFFICE FURNITURE & EQPMT.	M	0	0	20	0
			<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>
ENERGY						
76889	ENERGY REBATE	N	250	0	0	0
			<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>
LAND TITLE REGISTRATION						
76603	LAND TITLE REGISTRY	R	0	0	0	550
76832	DESKTOP PCS	R	65	0	0	0
			<b>65</b>	<b>0</b>	<b>0</b>	<b>550</b>
			<b>315</b>	<b>0</b>	<b>20</b>	<b>550</b>
<b>TOTAL CAPITAL ACQUISITIONS</b>			<b>25,488</b>	<b>31,704</b>	<b>29,173</b>	<b>42,738</b>

**SCHEDULE 1**

**GRANTS & CONTRIBUTIONS**

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2023/24	2024/25	2024/25	2025/26
		(\$000)	(\$000)	(\$000)	(\$000)
		(3)	(4)	(5)	(6)
<b>NON-MINISTRY DEPARTMENTS</b>					
LEGISLATURE					
	6812 Annual Membership Fee CPA	70	85	85	85
	7065 Opposition Leader Grant	75	86	86	86
		<b>145</b>	<b>171</b>	<b>171</b>	<b>171</b>
		<b>145</b>	<b>171</b>	<b>171</b>	<b>171</b>
<b>CABINET &amp; DIGITAL INNOVATION</b>					
CABINET OFFICE					
	6830 Future Leaders	25	50	40	50
	6835 Tourism Authority Grant	19,000	0	0	0
	6840 Hurricane Relief Overseas	0	25	20	25
	7099 Culture and Entertainment Support	562	0	0	0
		<b>19,587</b>	<b>75</b>	<b>60</b>	<b>75</b>
PLANNING					
	7026 Heritage Fund	2	3	1	3
		<b>2</b>	<b>3</b>	<b>1</b>	<b>3</b>
		<b>19,589</b>	<b>78</b>	<b>61</b>	<b>78</b>
<b>MINISTRY OF JUSTICE</b>					
MIN. OF JUSTICE HQ					
	7082 Financial Intelligence Agency	1,626	1,625	1,626	2,125
		<b>1,626</b>	<b>1,625</b>	<b>1,626</b>	<b>2,125</b>
DEPT. OF CORRECTIONS					
	6948 PO Benevolent Fund,PO Mess	8	5	5	5
		<b>8</b>	<b>5</b>	<b>5</b>	<b>5</b>
		<b>1,634</b>	<b>1,630</b>	<b>1,631</b>	<b>2,130</b>
<b>MINISTRY OF FINANCE</b>					
MIN. OF FINANCE HQ					
	6875 Bda Public Accountability Board	300	400	400	400
	6965 Gaming Commission	0	800	800	800
	6965 Corporate Income Tax Authority	4,974	1,278	6,035	4,778
	7062 Pensions Commission	150	0	0	0
	7066 C.F.A.T.F. Contribution	68	100	100	100
		<b>5,492</b>	<b>2,578</b>	<b>7,335</b>	<b>6,078</b>
		<b>5,492</b>	<b>2,578</b>	<b>7,335</b>	<b>6,078</b>

# SCHEDULE 1

# GRANTS & CONTRIBUTIONS

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2023/24	ESTIMATE	ESTIMATE	ESTIMATE
		(\$000)	2024/25	2024/25	2025/26
		(3)	(\$000)	(\$000)	(\$000)
			(4)	(5)	(6)
<b>MINISTRY OF EDUCATION</b>					
MIN. OF EDUCATION HQ					
	6864 Teacher Training Awards	100	140	100	120
	6865 Other Scholarships	312	395	341	470
	6866 Government Scholarships	260	280	200	315
	6867 Mature Student Award	120	140	160	140
	6868 Further Education Awards	496	500	543	600
	6869 Grants to External Bodies	426	683	1,786	808
		<b>1,714</b>	<b>2,138</b>	<b>3,130</b>	<b>2,453</b>
DEPT. OF EDUCATION					
	6854 Primary Schools	296	283	283	356
	6856 Aided Schools - Secondary	27,142	28,372	27,872	31,370
	6858 Aided Schools - Middle	1,495	1,667	1,667	1,850
		<b>28,933</b>	<b>30,322</b>	<b>29,822</b>	<b>33,576</b>
BERMUDA COLLEGE					
	6988 Bda. College Operating Grant	14,654	14,654	14,654	15,574
		<b>14,654</b>	<b>14,654</b>	<b>14,654</b>	<b>15,574</b>
		<b>45,301</b>	<b>47,114</b>	<b>47,606</b>	<b>51,603</b>
<b>MINISTRY OF HEALTH</b>					
MIN. OF HEALTH HQ					
	6826 Grants - Other	0	0	0	691
	6892 LCCA Medical Care Overseas	3,000	3,000	3,000	3,000
	6895 Health Council	1,000	1,000	1,224	1,000
	6898 Age Concern	0	0	100	100
	6901 Family Centre	0	0	120	120
	6902 MASCBD A	0	0	50	100
	6915 Bermuda College Foundation	0	0	193	570
	6930 Women's Resource Centre	0	0	100	100
	7088 SART - Sexual Assault Resource	21	61	65	63
	7089 Public Health Scholarships	100	100	105	105
		<b>4,121</b>	<b>4,161</b>	<b>4,957</b>	<b>5,849</b>
HOSPITALS					
	6934 Statutory Hospital Patient Subsidy	129,021	112,498	112,498	112,498
	6945 BHB Grants	0	0	120	22,482
	6946 Mid-Atlantic Wellness Institute	42,532	42,900	42,867	42,161
		<b>171,553</b>	<b>155,398</b>	<b>155,485</b>	<b>177,141</b>

**SCHEDULE 1 - continued**

**GRANTS & CONTRIBUTIONS**

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2023/24	2024/25	2024/25	2025/26
		(\$000)	(\$000)	(\$000)	(\$000)
		(3)	(4)	(5)	(6)
<b>MINISTRY OF HEALTH - cont.</b>					
HEALTH INSURANCE					
	6950 Reimbursement of H I Fund	2,300	2,300	2,300	13,250
		<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>13,250</b>
		<b>177,974</b>	<b>161,859</b>	<b>162,742</b>	<b>196,240</b>
<b>MINISTRY OF ECONOMY &amp; LABOUR</b>					
DEPT. OF WORKFORCE DEVELOPMENT					
	6866 Scholarships	443	400	536	400
	7095 Apprenticeship Scheme	143	210	140	271
	7096 Sponsorship - Trainees	106	110	140	110
	7097 National Certification Training	187	192	339	252
	7098 Summer Student Programme	209	224	224	224
		<b>1,088</b>	<b>1,136</b>	<b>1,379</b>	<b>1,257</b>
ECONOMIC DEVELOPMENT					
	6985 Bda. Business Development Agency	4,320	4,230	4,320	4,230
	7000 BEDC Operational Grant	2,239	2,239	2,239	2,339
		<b>6,559</b>	<b>6,469</b>	<b>6,559</b>	<b>6,569</b>
		<b>7,647</b>	<b>7,605</b>	<b>7,938</b>	<b>7,826</b>
<b>MINISTRY OF PUBLIC WORKS &amp; ENVIRONMENT</b>					
MIN. OF PUBLIC WORKS & ENVIRONMENT HQ					
	7092 Golf Courses	928	900	935	0
		<b>928</b>	<b>900</b>	<b>935</b>	<b>0</b>
ENVIRONMENT AND NATURAL RESOURCE					
	6970 S.P.C.A.	30	30	30	0
	7006 BBSR - Air/Water Qual.Study	215	230	154	230
		<b>245</b>	<b>260</b>	<b>184</b>	<b>230</b>
		<b>1,173</b>	<b>1,160</b>	<b>1,119</b>	<b>230</b>

**GRANTS & CONTRIBUTIONS**

**SCHEDULE 1 - continued**

DEPARTMENT/EXPLANATORY NOTES	ACTUAL 2023/24 (\$000) (3)	ORIGINAL ESTIMATE 2024/25 (\$000) (4)	REVISED ESTIMATE 2024/25 (\$000) (5)	ESTIMATE 2025/26 (\$000) (6)
(1)	(2)			
<b>MINISTRY OF TOURISM &amp; TRANSPORT, CULTURE &amp; SPORT</b>				
MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ				
6835 Tourism Authority Grant	0	16,540	16,040	15,500
6869 Grants to External Bodies	5	8	542	8
6882 Voluntary Youth Organization	0	8	0	8
6918 Parish Council Commitments	34	40	0	70
7099 Bermuda Airport Authority	0	0	0	14,901
7099 Cup Match	60	50	63	70
7099 Culture and Entertainment Support	0	840	579	1,000
	<b>99</b>	<b>17,486</b>	<b>17,224</b>	<b>31,557</b>
SPORT & RECREATION				
6878 Contrib. to Sports Development	2,138	2,154	2,135	2,166
6880 Elite Athlete Assistance	249	350	350	350
6882 Voluntary Youth Organization	79	0	0	0
6884 National Stadium Trustees	1,100	1,350	1,630	1,500
7092 Golf Courses	0	0	0	900
	<b>3,566</b>	<b>3,854</b>	<b>4,115</b>	<b>4,916</b>
MARINE AND PORTS				
6954 Intl. Assoc. Lighthouse Keeper	21	19	0	19
	<b>21</b>	<b>19</b>	<b>0</b>	<b>19</b>
TRANSPORT CONTROL DEPARTMENT				
6962 Road Safety Council	80	80	62	80
	<b>80</b>	<b>80</b>	<b>62</b>	<b>80</b>
MIN. OF TRANSPORT HQ				
7099 Grants - Other	14,569	14,700	14,808	0
	<b>14,569</b>	<b>14,700</b>	<b>14,808</b>	<b>0</b>
DEPARTMENT OF CULTURE				
6881 Contrib to Cultural Activity	145	156	178	195
7010 Grant to the Bda. Arts Council	117	117	117	167
7012 Bermuda National Gallery	48	48	48	75
	<b>310</b>	<b>321</b>	<b>343</b>	<b>437</b>
	<b>18,645</b>	<b>36,460</b>	<b>36,552</b>	<b>37,009</b>

**GRANTS & CONTRIBUTIONS**

**SCHEDULE 1 - continued**

DEPARTMENT/EXPLANATORY NOTES		ACTUAL 2023/24 (\$000) (3)	ORIGINAL ESTIMATE 2024/25 (\$000) (4)	REVISED ESTIMATE 2024/25 (\$000) (5)	ESTIMATE 2025/26 (\$000) (6)
(1)	(2)				
<b>MINISTRY OF NATIONAL SECURITY</b>					
DEFENCE					
	6814 Grant to Regimental Messes	12	12	12	12
		<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
NATIONAL DRUG CONTROL					
	7017 Grant Pathways	0	0	150	150
	7048 Salvation Army Shelters	50	50	50	100
	7084 Parent Resource Inst-Drug Educ	169	119	119	169
	7085 CADA-Ctr-Alcohol & Drug Abuse	40	60	60	60
	7086 Focus Counseling Services	330	180	370	330
	7087 BACB-Bda Addict Cert Board	0	80	40	80
		<b>589</b>	<b>489</b>	<b>789</b>	<b>889</b>
		<b>601</b>	<b>501</b>	<b>801</b>	<b>901</b>
<b>MINISTRY OF YOUTH, SOCIAL DEVELOPMENT &amp; SENIORS</b>					
MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ					
	6830 Grant to Youth Organizations	0	0	0	30
	6869 Grants to External Bodies	0	20	30	220
	6882 Voluntary Youth Organization	0	100	92	90
	6898 Age Concern	25	25	25	25
	6912 Rest Homes	1,095	1,170	1,170	1,170
	6920 Grant to YHED	0	0	0	375
	6930 Women's Resource Centre	75	75	75	75
	6932 Centre Against Abuse	150	150	182	150
	7024 National Youth Choir	0	0	0	10
	7038 Care of the Blind	15	15	15	30
	7040 Meals of Wheels	50	50	50	50
	7048 Salvation Army Shelters	550	550	550	550
	7052 Summerhaven	600	600	600	600
	7056 Packwood Rest Home	350	350	350	350
	7067 Home	70	70	535	70
	7093 Tomorrows Voices	30	30	30	30
		<b>3,010</b>	<b>3,205</b>	<b>3,704</b>	<b>3,825</b>
CHILD & FAMILY SERVICES					
	6900 Foster Fees	438	590	477	590
	6920 Grant to YHED	375	375	375	0
	7073 Cross Ministry Initiative	44	75	47	75
	7077 Multi-Agency Risk Assessment Committee	0	96	7	20
		<b>857</b>	<b>1,136</b>	<b>906</b>	<b>685</b>
FINANCIAL ASSISTANCE					
	7042 Social Assistance	47,668	47,543	48,898	48,789
	7043 Child Day Care Allowance	1,591	2,100	2,471	2,500
		<b>49,259</b>	<b>49,643</b>	<b>51,369</b>	<b>51,289</b>
		<b>53,126</b>	<b>53,984</b>	<b>55,979</b>	<b>55,799</b>

**GRANTS & CONTRIBUTIONS**

**SCHEDULE 1 - continued**

DEPARTMENT/EXPLANATORY NOTES		ACTUAL 2023/24 (\$000) (3)	ORIGINAL ESTIMATE 2024/25 (\$000) (4)	REVISED ESTIMATE 2024/25 (\$000) (5)	ESTIMATE 2025/26 (\$000) (6)
(1)	(2)				
<b>MINISTRY OF HOME AFFAIRS</b>					
MIN. OF HOME AFFAIRS HQ					
	6883 Contrib to Environmental Proj.	35	80	70	0
		<b>35</b>	<b>80</b>	<b>70</b>	<b>0</b>
		<b>35</b>	<b>80</b>	<b>70</b>	<b>0</b>
<b>MINISTRY OF HOUSING &amp; MUNICIPALITIES</b>					
BERMUDA HOUSING CORPORATION					
	7032 Rental Assistance Grant	6,550	6,550	6,640	6,640
		<b>6,550</b>	<b>6,550</b>	<b>6,640</b>	<b>6,640</b>
		<b>6,550</b>	<b>6,550</b>	<b>6,640</b>	<b>6,640</b>
<b>SUBTOTAL CURRENT ACCOUNT</b>		<b>337,912</b>	<b>319,769</b>	<b>328,645</b>	<b>364,705</b>
<b>CAPITAL ACCOUNT</b>					
75003	Corporation of St. George's	500	800	800	800
75022	Mid-Atlantic Infrastructure Upgrades	1,766	1,500	1,500	1,500
75054	BLMC - Capital Grant	1,112	1,112	1,112	1,254
75128	National Sports Centre Grant	353	350	350	800
75285	Bda. College Capital Grant	75	350	1,050	500
75304	KEMH Capital Grant	2,789	5,000	5,000	5,000
75320	BHC Residential Housing Grant	4,300	5,000	5,000	6,500
75332	BHC Capital Grant	5,800	7,800	17,130	10,500
75334	BLMC - South Basin Land Reclaim	2,715	2,715	2,715	3,061
75342	Bda. Airport Authority Capital Grant	1,597	800	1,303	2,713
75346	BLMC - King's Wharf	6,189	749	749	845
75349	Comm Clubs & Comm Invest Grant	0	0	0	1,000
76152	National Trust Acquisition	25	25	25	25
76153	National Trust Maint. Fund	5	5	5	5
76925	Corp. Income Tax Cap. Grant	0	750	1,750	0
		<b>27,226</b>	<b>26,956</b>	<b>38,489</b>	<b>34,503</b>
<b>SUBTOTAL CAPITAL ACCOUNT</b>		<b>27,226</b>	<b>26,956</b>	<b>38,489</b>	<b>34,503</b>
<b>TOTAL OF ALL GRANTS AND CONTRIBUTIONS</b>		<b>365,138</b>	<b>346,725</b>	<b>367,134</b>	<b>399,208</b>

## GRANTS & CONTRIBUTIONS

NOTE: HEAD 20 2023/24 ACTUAL EXPENDITURE DETAIL

<b>CONTRIBUTION TO SPORTS DEVELOPMENT</b>	<b>(\$000)</b>
Bermuda Basketball Association	15
Bermuda Bicycle Association	60
Bermuda Boxing Federation	25
Bermuda Cricket Board	170
Bermuda Equestrian Federation	25
Bermuda Football Association	300
Bermuda Golf Association	10
Bermuda Gymnastics Federation	20
Bermuda Hockey Association	25
Bermuda Karate Federation	20
Bermuda Lawn Tennis Association	25
Bermuda Motorcycle Racing Association	10
Bermuda Olympic Association (Operational)	100
Bermuda Paralympic Association	25
Bermuda Rugby Football Union	5
Bermuda Sailing Association	50
Bermuda Sanshou Association	20
Bermuda Sport Anti Doping Association	586
Bermuda Squash Racquets Association	10
Bermuda Tourism Authority	10
Bermuda Triathlon Association	20
Bermuda Volleyball Association	25
National Archery Association	10
National Sports Centre	493
National Junior Sponsorship Programme	60
Pickleball Association of Bermuda	8
Western Counties Association Bermuda	5
World Anti-Doping Agency	6

## GRANTS & CONTRIBUTIONS

NOTE: HEAD 20 2023/24 ACTUAL EXPENDITURE DETAIL - continued

	(\$000)
<b>ELITE ATHLETE ASSISTANCE</b>	
Bermuda Olympic Association (Elite)	249
<b>VOLUNTARY YOUTH ORGANIZATIONS</b>	
Bermuda Autism (Tomorrow's Voices)	5
Bermuda Community Foundation	5
Bermuda Sea Cadets Association	5
Bermuda Sloop Foundation	5
Big Brother/Big Sister	10
Delta Sigma Theta Sorority (Bda. Alumnae Chapter)	2
Devonshire Colts Club	8
Dibia Dream	5
Isaiah Fraser (COP 28)	6
North Village Community Club	8
Raleigh International Bermuda	5
The Family Centre	10
Wind Reach Bermuda (Riding for Disabled)	5
<b>TOTAL</b>	<b>2,466</b>

**SCHEDULE 2**

**PROFESSIONAL SERVICES**

ACCOUNT DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2023/24	2024/25	2024/25	2025/26
		(\$000)	(\$000)	(\$000)	(\$000)
		(3)	(4)	(5)	(6)
	5260 Local Consultants	20,247	22,798	18,551	27,881
	5265 Overseas Consultants	11,320	9,133	9,125	12,300
	5270 Contractors	15,950	14,779	14,376	16,465
	5275 Medical	4,152	3,641	3,262	3,682
	5280 Optical Services	30	22	28	22
	5285 Educational Services	63	234	157	200
	5290 Chiropodist Services	4	4	4	4
	5295 Psychological Services	5	20	45	20
	5300 Dental Services	71	66	125	63
	5305 War Pension Award	881	864	745	696
	5310 Counselling Services	359	362	425	334
	5315 Child Care Services	64	190	74	187
	5320 Recreational Services	292	849	742	1,001
	5325 Legal Services	2,998	2,146	3,214	2,735
	5330 Liquidation Fees	39	50	50	50
	5340 Membership Fees - Govt.	419	710	445	781
	5345 Forensic/Lab Services	396	568	441	573
	5350 Forensic/lab accounting	24	107	114	107
	5355 Security Services	1,337	1,430	1,490	1,466
	5360 Conservation Services	0	20	19	45
	5365 Animal Control Services	20	20	17	20
	5370 Board & Comm. Fees	677	1,659	1,739	1,466
	5375 ID Parade - Police	20	40	10	40
	5380 Jury & Witness Fees	85	110	110	110
	5385 Court Costs	45	74	384	100
	5390 Audit Fees	0	25	25	55
	5395 Examination Fees	288	573	214	573
	5415 Research related expenses	3	3	24	24
		<b>59,789</b>	<b>60,497</b>	<b>55,955</b>	<b>71,000</b>

**SCHEDULE 3**

**GOVERNMENT DEPARTMENT ACCOMMODATION RENTAL**

<b>HEAD #</b>	<b>DEPARTMENT</b>	<b>LOCATION</b>	<b>REVISED ESTIMATE 2024/25</b>	<b>ESTIMATE 2025/26</b>
01	Governor & Staff	Temporary Accommodation	312,000	312,000
02	Legislature	Opposition Leader's Office	23,625	23,625
		Veritas Place, 3rd Floor - Temp. House of Assembly	84,840	84,840
		Veritas Place, 4th Floor - Legislature Offices	98,980	98,980
03	Judicial	Cedar House	80,920	80,920
05	Auditor General	Reid Hall, Reid Street	222,200	222,200
07	Police	Southside Police Station - 2 Stokes Road	253,458	253,458
		Commercial Crime - St. Andrews, 51 Church Street	183,717	187,871
		Police Stn/Marine Police - 2 Sally Point Rd, Dockyard	78,636	78,636
		Marine Police Berth Pier 41, Dockyard	0	0
		Serious Crime Unit - 129 Front Street	144,160	144,160
09	Cabinet Office	Washington DC Office	234,800	234,800
		London Office	343,500	343,500
		Brussels Office	68,767	68,767
11	Accountant General	St Andrew's Place, 51 Church Street	380,448	380,448
12	Customs	Customs House - 131 Front Street	447,809	447,809
		Dockyard Cruise Ship Station	6,419	6,419
		3 Cahow Lane, St. George's	8,400	8,400
		Ordnance Island, Corp of St. George's	14,095	15,000
13	Post Office	New Venture House	417,886	417,886
14	Statistics	Cedar Park Building, Cedar Avenue	146,080	146,080
17	Education	Davidson Bldg., Ferry Reach, St George's	92,906	92,906
		Northlands Playing Field	100	100
		St. Paul's Pre-School	45,600	45,600
		Education Headquarters - 44 Church Street	307,365	307,365
		Clearwater Middle School, Southside	37,887	37,887
		P4 Warehouse	31,160	31,160
		Midsea Lane	72,000	72,000
18	Libraries & Archives	Youth Library, Church Street	77,550	77,550
		Adult Library & Perot PO, Par-la-Ville Park, Queen Street	27,085	27,085
		Former White's Supermarket, Southside	287,736	287,736
20	Sport & Recreation	Sailing Centre, Dockyard	31,764	31,764
		Craig Appin House	279,916	279,916
		Craig Appin House - Storage	10,890	10,890

**SCHEDULE 3 - continued**  
**GOVERNMENT DEPARTMENT ACCOMMODATION RENTAL**

HEAD #	DEPARTMENT	LOCATION	REVISED ESTIMATE 2024/25	ESTIMATE 2025/26
21	Health HQ	Continental Building, 25 Church Street.	429,200	454,946
		Central Lab Building 332 - Southside	109,056	109,056
		Bda. Land Development Co. Ltd. - Office/Storage	89,174	0
22	Health	Alexander Road Devonshire Storage	12,000	12,000
		Metro Building	140,000	140,000
23	Child & Family Services	Seaview (East and West), Devonshire	53,658	53,658
		Oleander Cottage, 6 Aeolia Dr., Devonshire	80,310	80,310
		Customs House, 131 Front Street	795,638	795,638
		Garrison View (Old Police Barracks, St. George's)	108,000	108,000
30	Marine & Ports	Ferry Terminal, Hamilton	15,856	15,856
		Pilot Station Ordnance Island, St. George's	14,095	14,095
		Camber, Sandy's Bldgs 17B & C, D & E	544,312	544,312
		Camber, Winch Slip	6,419	6,419
		Great Wharf, Sandy's	273,074	273,074
		Rockaway Ferry Stop, Southampton	1	1
32	Planning Department	44 Church St, Hamilton	307,365	307,365
34	Transport Control	St. David's Testing Centre	100,000	89,118
		Rockaway Testing Centre	80,000	57,709
35	Public Transportation	Terminal, Pender Road, Dockyard	98,438	98,438
38	Tax Commissioner	The Perry Building, Church Street	361,242	361,242
43	Information & Digital Technology	44 Church, Hamilton	230,270	230,270
45	Fire Services	Hamilton Fire Station, King Street	1	1
48	Transport HQ	CTERM (Duty Free Shop), Dockyard	14,230	14,230
56	Human Rights Commission	Milner Place	115,520	115,520
61	Employee & Org. Develop.	129 Front Street	499,680	499,680
63	Parliamentary Registrar	Cumberland House, Victoria Street	20,275	20,275

**SCHEDULE 3 - continued**

**GOVERNMENT DEPARTMENT ACCOMMODATION RENTAL**

HEAD #	DEPARTMENT	LOCATION	REVISED ESTIMATE 2024/25	ESTIMATE 2025/26
81	Public Lands & Buildings	Tudor Hill Water Facility, Southampton	5,000	5,000
		Sally Port Hazardous Waste Site	12,000	12,000
		Davisons Warehouse, Ferry Reach	53,098	53,098
		Paradigm, Hamilton Parish	0	198,000
85	Ombudsman's Office	Suite 102, 14 Dundonald Street	62,688	62,688
86	Min. of Youth, Social Development, and Seniors HQ	Veritas Place, 4th Floor, Church Street	656,971	656,971
	The Office of Youth Affairs (TOYA)	Veritas Place, 5th Floor, Church Street	0	165,031
88	National Drug Control	Suites 303 & 304 & 306, Melbourne House	76,450	76,450
		Nelson Bascome Centre, 3 Cockburn Road	25,608	25,608
		Residential Quarters, Lighthouse Apts	60,000	60,000
91	Health Insurance	Sofia House, Church Street	153,272	157,080
92	Internal Audit	Wessex House, Reid Street	65,626	65,626
93	Home Affairs HQ	Rego Building, 75 Reid Street	51,075	51,075
97	Land Title & Registration	Milner Place, 2nd Floor & Basement	170,550	170,550
98 & 101	Information Commissioner/Privacy Commissioner Offices	Corner Dev. Ltd.	260,000	260,000
			<b>\$11,002,850</b>	<b>\$11,278,148</b>

**SCHEDULE 4**

**GOVERNMENT DEBT TRANSACTIONS & AMOUNTS  
OUTSTANDING 2014/15 TO 2027/28**

<b>YEAR</b>	<b>GROSS BORROWING</b>	<b>REPAYMENTS</b>	<b>NET BORROWING (REPAYMENTS)</b>	<b>GROSS DEBT OUTSTANDING</b>	<b>MEMORANDA INTEREST ON DEBT</b>
<b>(1)</b>	<b>(\$000) (2)</b>	<b>(\$000) (3)</b>	<b>(\$000) (4)</b>	<b>(\$000) (5)</b>	<b>(\$000) (6)</b>
2014/15	0	120,000	(120,000)	2,185,000	113,223
2015/16	150,000	0	150,000	2,335,000	116,217
2016/17	212,169	63,234	148,935	2,483,935	121,500
2017/18	85,000	0	85,000	2,568,935	119,500
2018/19	620,000	508,935	111,065	2,680,000	124,031
2019/20 (ii)	187,361	180,000	7,361	2,687,361	(ii) 120,482
2020/21	662,639	0	662,639	3,350,000	129,363
2021/22	66,024	0	0	3,350,000	127,159
2022/23	133,892	140,000	(6,108)	3,343,892	136,515
2023/24	0	50,000	(50,000)	3,293,892	129,209
2024/25 (Rev)	0	0	0	3,293,892	127,527
2025/26 (Est)	0	0	0	3,293,892	127,527
2026/27 (Est)(i)	0	500,000	(500,000)	2,793,892	127,527
2027/28 (Est)(i)	0	0	0	2,793,892	105,053

(i) Budget Surplus up to 75% towards Debt re-purchase and/or Sinking Fund Contributions

(ii) In 2019/20 Gross Debt includes \$182.4M borrowing in relation to Morgan's Points/Caroline Bay Loan Guarantee commitments, along with \$3.8M interest incurred on this borrowing

**SCHEDULE 5  
BERMUDA GOVERNMENT  
DEBT AND LOAN GUARANTEES**

**UTILISATION OF STATUTORY BORROWING POWERS**

ACTUAL 2023/24 (\$000)	DETAILS	REVISED ESTIMATE 2024/25 (\$000)	ESTIMATE 2025/26 (\$000)
	DEBT & LOAN GUARANTEES OUTSTANDING AS OF MARCH 31		
3,293,892	BORROWINGS UNDER LOAN FACILITIES (GOVT)	3,293,892	3,293,892
3,293,892	TOTAL DEBT OUTSTANDING (GOVT)	3,293,892	3,293,892
93,930	Less: SINKING FUND CONTRIBUTIONS (i)	39,950	85,275
	NET CUMULATIVE GOVERNMENT		
<u>3,199,962</u>	DEBT & GUARANTEES OUTSTANDING (ii)	<u>3,253,942</u>	<u>3,208,617</u>

(i) Government introduced a Sinking fund with effect 31st March, 1993. The intent being to set aside a sum equivalent to 2.5% of the public debt outstanding at the end of the preceding year, in order to repay the principal sum borrowed after approximately 20 years.

In 2013 the Government Loans Act 1978 was amended to allow excess funds borrowed to be deposited and extracted from the Sinking Fund to fund future years.

With effect from August, 2020, the statutory debt limit was increased to \$3.5 billion.

(ii) The Government has the following guarantees:

Guarantee	\$ Millions
Bermuda Housing Corporation	25.1
West End Development Corporation	56.2
Bermuda Economic Development Corporation	1.4
Bermuda Hospitals Board	696.6
Hotel Bermuda Holdings Ltd.	25.0
Bermuda Land Development Corporation	29.0
Bermudiana Development Company Limited	31.8
National Sports Centre	2.6
Bda Commercial Bank-Mortgage Guarantee	4.1
Fairmont Southampton Hotel	75.0

(iii) With effect 1st April, 2011 these guarantees are no longer charged against the statutory debt ceiling unless the guarantee obligation becomes due and payable by the Government, pursuant to the amended Gov't Loans Act 1978. The total amount of utilized Loan Facilities are restricted by the Government Loans Act 1978, as amended.

## SCHEDULE 6

## PUBLIC OFFICERS SALARIES

### MEMBERS OF THE LEGISLATURE

### ADMINISTRATIVE, PROFESSIONAL, TECHNICAL AND CLERICAL GRADES

DESIGNATION	SALARY 1.1.25 \$	PS STEP	SALARY 1.4.24 \$	PS STEP	SALARY 1.4.24 \$
SENATORS	36,076	1	39,352	26	91,341
MEMBERS OF THE HOUSE OF ASSEMBLY	73,555	2	40,788	27	94,610
		3	42,275	28	98,114
		4	43,808	29	101,740
		5	45,406	30	105,510
		6	47,063	31	109,414
		7	48,779	32	113,475
		8	50,569	33	116,920
		9	52,411	34	121,170
		10	54,331	35	125,369
		11	56,321	36	130,009
		12	58,381	37	134,833
		13	59,556	38	139,844
		14	61,418	39	145,034
		15	63,480	40	151,511
		16	65,494	41	158,267
		17	67,714	42	165,340
		18	70,203	43	172,720
		19	72,789	44	180,437
		20	75,475	45	188,504
		21	78,252	46	196,930
		22	81,143	47	205,728
		23	83,738	48	214,932
		24	85,704	49	224,554
		25	88,507	50	234,601
				51	245,102
<b>OFFICERS OF THE LEGISLATURE</b>					
(SALARIES ADDITIONAL TO SALARIES AS SENATORS OR MEMBERS OF THE HOUSE OF ASSEMBLY)					
DESIGNATION	SALARY 1.1.25 \$				
PRESIDENT OF THE SENATE	16,634				
SPEAKER, HOUSE OF ASSEMBLY	100,841				
VICE PRESIDENT, SENATE	3,625				
DEPUTY SPEAKER, HOUSE OF ASSEMBLY	14,556				
PREMIER*	184,152				
DEPUTY PREMIER**	137,499				
MINISTER OF FINANCE	158,245				
(As a part-time Minister)	79,122				
ATTORNEY GENERAL	178,990				
OTHER MINISTERS	122,768				
(As a part-time Minister)	61,384				
OPPOSITION LEADER	33,273				
JUNIOR MINISTERS	12,518				
GOVERNMENT WHIP	9,152				
OPPOSITION WHIP	8,320				

\* Where the Premier is also the Minister of Finance, the additional salary shall be \$184,152

\*\* Where the Deputy Premier is also the Minister of Finance, the additional salary shall be \$158,245

**PUBLIC OFFICERS SALARIES**

**SCHEDULE 6 - continued**

<b>FIRE FIGHTERS SALARY SCALE</b>			<b>FIRE CIVILIAN SCALE</b>		
<b>RANK</b>	<b>STEP</b>	<b>SALARY 1.4.24 \$</b>	<b>STEP</b>	<b>SALARY 1.4.24 \$</b>	
MECHANIC	FSA 01	68,801	16	65,494	ADMINISTRATIVE ASSISTANT
	FSA 02	78,158	17	67,714	
	FSA 03	87,515	18	70,203	
FIREFIGHTER	FSA 07	76,929			
	FSA 08	79,680			ADMINISTRATIVE OFFICER
	FSA 09	82,433	25	88,507	
	FSA 10	85,183	26	91,341	
	FSA 11	87,934	27	94,610	
SERGEANT	FSA 12	90,687			EMS COORDINATOR
	FSA 13	97,668	24	85,704	
	FSA 14	100,153	25	88,507	
	FSA 15	102,638	26	91,341	
	FSA 16	105,123			CHIEF ENGINEER
LIEUTENANT	FSA 18	110,578	26	91,341	
	FSA 19	113,703	27	94,610	
	FSA 20	116,829	28	98,114	
	FSA 21	119,954			ASST. CHIEF ENGINEER
				20	75,475
			21	78,252	
			22	81,143	
					DAY COOK
			10	54,331	
					EMERGENCY MEDICAL DISPATCHERS
			14	61,418	
			15	63,480	
			16	65,494	
					ASST. DIVISIONAL OFFICER
			29	101,740	
					DIVISIONAL OFFICER
			33	116,920	
			34	121,170	
			35	125,369	
					DEPUTY CHIEF FIRE OFFICER
			37	134,833	
			38	139,844	
			39	145,034	
					CHIEF FIRE OFFICER
			43	172,720	

**PUBLIC OFFICERS SALARIES**

**SCHEDULE 6 - continued**

**SCHOOL PRINCIPALS**

STEP	SALARY 1.9.24 \$
1	140,865
2	140,865
3	150,926
4	152,534

**TEACHERS  
SALARY SCALE**

STEP	SALARY 1.9.24 \$
SUPPORT/ ADMIN. STAFF	A1 64,106
	A2 70,652
	A3 72,594
	A4 74,591
ATTENDANCE	A10 71,564
	A11 73,533
	A12 75,555
	A13 79,503
	A14 81,726
	A15 83,991

**TEACHERS  
SALARY SCALE**

STEP	SALARY 1.9.24 \$
TEACHERS	P1 78,860
	P2 82,014
	P3 85,295
	P4 88,707
	P5 92,255
	P6 95,945
	P7 99,783
	P8 103,775
	P9 107,925
	P10 112,242
DIRECTORS - SENIOR ADMIN. MENTOR/COUNSELLOR	P21 111,187
	P22 115,635
	P23 120,260
	P24 125,071
	P25 128,151
	P26 133,277
DIRECTORS - SENIOR ADMIN. PRE-SCHOOL ADMIN	P40 112,680
	P41 117,187
	P42 121,875
	P43 126,750
	P44 131,820
	P45 137,093
DEPUTY PRINCIPALS - PRIMARY	P30 111,187
	P31 115,635
	P32 120,260
	P33 125,071
	P34 128,151
DEPUTY PRINCIPALS	P35 119,067
	P36 123,829
	P37 128,783
	P38 133,934
	P39 139,291

**TEACHERS  
SALARY SCALE**

SUBSTITUTE CLASSIFICATION	SALARY PER DAY 1.9.24 \$
CERTIFIED TEACHERS	384
UNCERTIFIED TEACHERS	270
CERT. PARA-EDUCATORS	235
UNCERTIFIED PARA-EDUCATORS	199
CERT. ASSIGNED SUBSTITUTE	441

**SCHEDULE 6 - continued**

**PUBLIC OFFICERS SALARIES**

**LECTURERS - BERMUDA COLLEGE - 1.8.10**

**FACULTY SALARY MATRIX**

Step	A	B	C	D	E	F	G	H	I	J
1	79,709	80,906	83,738	82,963	84,622	85,891	87,180	88,488	90,257	92,515
2	81,304	82,524	85,413	84,657	86,315	87,611	88,923	90,257	92,063	94,365
3	82,931	84,174	87,120	86,077	88,042	89,362	90,702	92,063	93,905	96,251
4	84,589	85,858	88,863	87,799	89,802	91,149	92,517	93,905	95,783	98,177
5	86,282	87,574	90,641	89,554	91,599	92,972	94,367	95,783	97,699	100,140
6	88,006	89,327	92,452	91,345	93,431	94,832	96,254	97,699	99,651	102,143
7	89,766	91,113	94,303	93,171	95,298	96,730	98,178	99,651	101,646	104,186
8	91,563	92,936	96,189	95,036	97,204	98,663	100,143	101,646	103,679	106,271
9	93,394	94,793	98,112	96,937	99,148	100,637	102,146	103,679	105,751	108,396
10	95,262	96,690	100,073	98,875	101,133	102,650	104,188	105,751	107,866	110,564
11	97,167	98,624	102,081	100,851	103,155	104,702	106,273	107,866	110,023	112,773
12		100,596	104,118	102,870	105,218	106,796	108,398	110,023	112,224	115,031
13			106,201	104,927	107,324	108,933	110,566	112,224	114,468	117,331
14					109,468	111,111	112,776	114,468	116,758	119,677
15						113,333	115,033	116,758	119,093	122,070
16							117,334	119,093	121,475	124,512
17								121,475	123,904	127,003
18									126,383	129,543
19										132,134
20										134,776

All of the following are minimum qualifications for the columns in question.

Column A applies to Instructors with a Baccalaureate Degree or appropriate professional certificate.

Column B applies to Instructors with a Baccalaureate Degree plus 27 additional credit hours or appropriate professional certificate plus 42 additional professional development credits.

Column C applies to Senior Instructors.

Column D applies to Lecturers with a Terminal Degree, a Masters Degree or a Baccalaureate Degree plus an additional credential such as a CA, CPA, CMA, CGA, etc.

Column E applies to Senior Lecturers with the same qualifications as Column D.

Column F applies to Senior Lecturers with the same qualifications as Column E but with an additional thirty credits of graduate work beyond the Masters Degree in an area relevant to the individual's assignment at Bermuda College. Column F also applies to individuals with a Masters Degree and an additional credential such as a CA, CPA, CMA, CGA, etc.

Column G applies to Senior Lecturers with the same qualifications as Column F but with an additional sixty credits of graduate work beyond the Masters Degree in an area relevant to the individual's assignment at Bermuda College. Column G also applies to individuals with two Masters Degrees both in an area relevant to the individual's assignment at Bermuda College.

Column H applies to Senior Lecturers who have completed, towards a doctoral degree, all course work, all required examinations, and all other requirements except for the completion of the thesis.

Column I is for Senior Lecturers who hold Terminal Degrees relevant to their assignment at Bermuda College. Terminal Degrees include, but are not limited to, Ph.D., Ed.D., D.A., J.D., M.D., MFA, and M.P.A.

Column J applies to professors. This rank normally requires completion of a Terminal Degree.

**SCHEDULE 6 - continued**

**PUBLIC OFFICERS SALARIES**

**PRISON OFFICERS SALARIES**

<b>RANK</b>	<b>STEP</b>	<b>1.4.24 \$</b>
PRISON OFFICER	1	73,260
	2	76,531
	3	79,797
	4	83,068
	5	84,705
DIVISIONAL OFFICER	6	89,938
	7	93,207
	8	96,478
PRINCIPAL OFFICER	9	98,114
	10	106,944
CHIEF OFFICER	11	110,545
	12	124,226
ASST. COMMISSIONER	13	128,597
	14	143,202
PRISON NURSE	15	148,341
	30	98,114
	31	103,348
SENIOR NURSING OFF.	32	106,944
	34	114,467
EDUCATION, WORK & VOCATIONAL OFF.	35	122,970
	37	107,849
	38	111,675

**BERMUDA REGIMENT SALARIES**

<b>RANK</b>	<b>PS EQUIV.</b>	<b>1.4.24 \$</b>
PRIVATE B	1	59,612
	2	61,106
	3	63,112
	4	64,991
	5	66,572

**BERMUDA REGIMENT SALARIES - cont.**

<b>RANK</b>	<b>PS EQUIV.</b>	<b>1.4.24 \$</b>
LANCE CORPORAL - B	6	68,236
	7	70,809
	8	73,471
CORPORAL - B	9	76,216
	10	78,992
	11	81,781
SERGEANT - B	12	84,890
	13	88,042
	14	91,238
COLOUR SERGT. - B	15	94,342
	16	97,467
	17	100,565
WARRANT OFF. II - B	18	103,781
	19	106,882
	20	110,051
OCDT LIEUTENANT II - B	21	113,182
	22	116,060
	23	119,227
CAPTAIN - B	24	122,326
	26	129,228
	27	132,836
MAJOR - B	13	88,042
	22	116,060
	23	119,228
LT. COLONEL	24	122,326
	25	125,777
	27	132,836
	28	136,768
	30	147,890
	31	152,116
	41	177,981

**POLICE OFFICERS SALARIES**

<b>RANK</b>	<b>STEP</b>	<b>1.4.24 \$</b>	<b>RANK</b>	<b>STEP</b>	<b>1.4.24 \$</b>	<b>RANK</b>	<b>STEP</b>	<b>1.4.24 \$</b>
CADET	1	43,549	SERGEANT	10	103,407	CHIEF INSPECTOR	19	134,776
	2	45,074		11	105,773		20	150,033
	3	46,651		12	109,295		21	155,017
CONSTABLE	4	83,342	INSPECTOR	13	112,819	SUPERINTENDENT	22	160,176
	5	86,363		14	116,465		23	172,635
	6	89,507		15	120,240		24	178,393
	7	92,777		16	123,030		25	184,374
	8	96,180		17	126,322		26	198,520
	9	99,722		18	130,476		27	204,031
						ASST. COMMISSIONER		

SCHEDULE 7

**Consolidated Fund Receipts - Ten Year Summary 2016/17 - 2025/26**

	2016/17 \$000	2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	REVISED ESTIMATE 2024/25 \$000	ESTIMATE \$000	2025/26 %	2025/26 AS % OF 2016/17 %
CUSTOMS DUTIES	211,087	223,003	226,055	221,897	202,218	224,511	225,055	227,648	225,000	214,887	15.02	102
PAYROLL TAX	401,755	456,736	467,486	465,018	438,798	460,127	486,879	537,004	606,500	621,663	43.45	155
CORPORATE INCOME TAX	0	0	0	0	0	0	0	0	0	187,500	13.11	0
INTL. CO. TAXES	62,607	63,353	64,444	65,155	62,085	62,554	61,882	68,519	70,200	70,200	4.91	112
LOCAL COMPANY FEES	2,715	2,653	2,805	2,279	2,806	2,635	2,951	2,886	3,317	3,317	0.23	122
FOREIGN CUR. PURC.TX	20,310	20,896	21,937	25,696	23,894	26,696	30,217	31,352	32,168	32,972	2.30	162
LAND TAX	62,422	62,846	79,745	84,498	83,968	84,795	85,793	88,729	89,500	87,000	6.08	139
HOTEL OCCUPANCY TAX	7,951	11,991	9,193	8,961	(528)	2,719	2,779	7,146	7,100	7,100	0.50	89
VEHICLE LICENCES & REGISTRATION	29,364	29,291	31,001	29,784	32,335	31,089	30,142	30,176	30,973	31,540	2.20	107
PASSENGER TAX	41,025	22,177	24,096	31,907	(18)	781	18,754	22,780	25,000	23,200	1.62	57
TRANSPORT. INFRASTRUCT. TAX	0	0	0	0	0	0	8,940	10,648	11,600	10,900	0.76	0
STAMP DUTY	23,125	26,714	25,697	19,580	23,701	38,279	28,827	24,140	24,500	25,113	1.76	109
ALL OTHER RECEIPTS (i)	125,633	139,217	137,818	131,576	129,021	151,453	144,924	125,675	122,610	115,256	8.06	92
<b>TOTAL</b>	<b>987,994</b>	<b>1,058,877</b>	<b>1,090,277</b>	<b>1,086,351</b>	<b>998,280</b>	<b>1,085,639</b>	<b>1,127,143</b>	<b>1,176,703</b>	<b>1,248,468</b>	<b>1,430,648</b>	<b>100.00</b>	<b>145</b>
<b>YEAR ON YEAR INCREASE</b>	<b>3.61</b>	<b>7.17</b>	<b>2.97</b>	<b>-0.36</b>	<b>-8.11</b>	<b>8.75</b>	<b>3.82</b>	<b>4.40</b>	<b>6.10</b>	<b>14.59</b>		

(i) Includes: inter alia, receipts from Telecommunications, Immigration, Ferry & Bus fares, seaborne shipping and all other fees and charges.

**SCHEDULE 8**

**Consolidated Fund Expenditure - Ten Year Summary 2016/17 - 2025/26**

MINISTRY	2016/17 \$000	2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	Revised Estimate 2024/25 \$000	ESTIMATE 2025/26 \$000	%	2025/26 as % of 2016/17 %
<b>CURRENT ACCOUNT:</b>												
<b>Non-Ministry</b>	15,092	15,233	15,637	15,547	14,924	14,333	15,874	16,979	19,130	20,116	1.81	133
<b>Cabinet &amp; Digital Innovation</b>	29,831	29,378	38,726	41,523	56,204	67,945	60,719	67,040	48,350	53,614	4.83	180
<b>Justice</b>	28,129	29,139	30,148	30,363	27,725	28,108	28,948	53,063	55,383	57,740	5.20	205
<b>Finance (Excl Debt &amp; Sinking Fund)</b>	99,121	97,760	101,741	103,060	79,501	100,355	101,317	105,894	112,841	139,060	12.53	140
<b>Education</b>	129,088	132,052	135,358	136,868	127,348	131,617	129,398	134,090	139,032	149,191	13.44	116
<b>Health</b>	185,653	160,535	189,826	199,214	202,511	214,369	216,461	213,087	198,322	245,440	22.11	132
<b>Economy &amp; Labour</b>	64,823	62,753	61,417	60,982	121,190	66,594	19,207	21,807	26,167	27,585	2.49	43
<b>Transport</b>	99,854	93,003	61,328	88,244	99,221	75,058	70,426	0	0	0	0.00	0
<b>Public Works &amp; Environment</b>	78,078	70,983	75,203	75,391	76,166	72,755	74,120	85,615	84,217	84,100	7.58	108
<b>Tourism &amp; Transport, Culture &amp; Sport</b>	13,550	13,650	13,992	12,976	10,933	11,074	12,178	75,866	91,985	101,598	9.15	750
<b>National Security</b>	126,719	127,711	131,775	133,508	135,205	125,818	129,672	115,878	120,448	126,989	11.44	100
<b>Youth, Social Development &amp; Seniors</b>	13,808	13,361	15,765	16,373	14,550	21,033	75,071	78,565	85,709	91,274	8.22	661
<b>Home Affairs</b>	17,077	17,262	17,786	17,273	16,198	15,931	13,713	3,161	3,921	5,767	0.52	34
<b>Housing &amp; Municipalities</b>	0	0	0	0	0	0	0	6,550	6,640	7,554	0.68	0
<b>Economic Development &amp; Tourism</b>	13,526	30,045	32,502	0	0	0	0	0	0	0	0.00	0
<b>Subtotal</b>	914,349	892,865	921,204	931,322	981,676	944,990	947,104	977,595	992,145	1,110,028	100.00	121
<b>% Increase Year on Year</b>	1.36	-2.35	3.17	1.10	5.41	-3.74	0.22	3.22	4.76	11.88		
<b>Current Account Expenditure</b>	914,349	892,865	921,204	931,322	981,676	944,990	947,104	977,595	992,145	1,110,028		121
<b>Capital Account Expenditure</b>	76,702	56,596	58,571	67,069	55,647	75,921	67,381	97,100	107,870	149,766		195
<b>Interest on Debt/Guarantee Mgmt.</b>	120,620	117,723	124,031	120,482	145,110	130,753	140,648	131,470	128,760	127,527		106
<b>Sinking Fund Contribution</b>	58,375	62,098	64,223	0	0	0	0	0	0	0		0
<b>Total</b>	1,170,046	1,129,282	1,168,029	1,118,873	1,182,433	1,151,664	1,155,133	1,206,165	1,228,775	1,387,321		116

Where ministerial portfolios have been reallocated and changed over the period of this schedule, all prior years figures have been restated to maintain comparability.

SCHEDULE 9

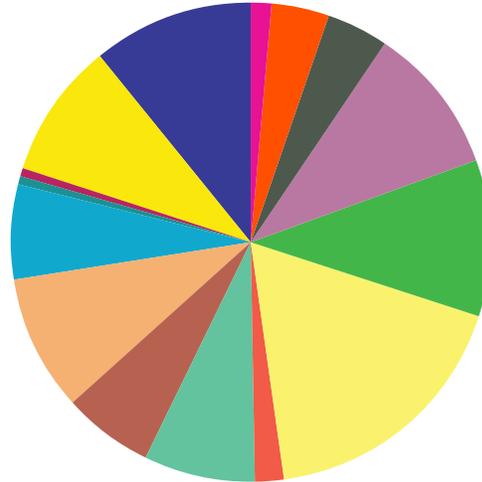
Consolidated Fund Expenditure by Type - Ten Year Summary 2016/17 - 2025/26

	2016/17 \$000	2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	REVISED ESTIMATE 2024/25 \$000	ESTIMATE 2025/26 \$000	ESTIMATE 2025/26 %	2025/26 AS % OF 2016/17 %
SALARIES	287,833	292,060	306,056	312,532	298,993	306,197	304,705	319,834	346,312	384,964	31.11	134
WAGES	78,709	77,644	79,659	78,904	76,859	71,790	77,601	81,973	80,397	83,296	6.73	106
EMPLOYER OVERHEAD	76,866	75,881	78,061	81,371	54,948	64,262	75,701	76,591	76,645	99,914	8.07	130
OTHER PERSONNEL COSTS	5,356	4,722	5,779	5,284	4,384	4,557	5,161	7,772	6,436	6,402	0.52	120
TRAINING	1,665	2,492	2,046	2,316	1,291	1,839	2,162	2,708	2,854	4,849	0.39	291
TRANSPORT	5,209	2,390	2,185	2,372	1,919	1,091	1,839	1,614	1,586	2,185	0.18	42
TRAVEL	2,325	2,043	2,126	2,982	441	1,088	2,025	2,988	3,487	4,147	0.34	178
COMMUNICATIONS	6,581	6,250	6,562	6,421	6,109	5,838	6,482	6,687	7,132	7,907	0.64	120
ADVERTISING & PROMOTION	2,076	24,646	1,381	1,253	1,250	1,008	925	1,176	1,599	1,834	0.15	88
PROFESSIONAL SERVICES	57,067	41,184	43,959	41,731	66,882	67,523	63,713	59,789	55,955	71,000	5.74	124
RENTALS	13,424	11,639	11,470	10,731	11,406	11,682	10,648	10,729	11,384	14,698	1.19	109
REPAIR AND MAINTENANCE	16,396	16,417	16,534	16,184	16,922	17,637	18,234	19,328	21,668	23,739	1.92	145
INSURANCE	10,948	8,003	6,796	7,403	6,869	7,179	10,166	8,731	15,605	9,961	0.80	91
ENERGY	16,676	14,513	14,592	13,803	11,219	12,656	14,732	15,004	16,217	17,431	1.41	105
CLOTHING, UNIFORMS, LAUNDRY	1,266	1,486	1,363	913	1,109	1,240	1,067	1,347	1,343	1,325	0.11	105
MATERIALS & SUPPLIES	21,767	19,969	18,654	16,585	21,716	21,655	22,343	23,631	24,238	25,371	2.05	117
EQUIPMENT PURCHASES	1,961	778	334	575	4,772	4,178	1,225	1,110	1,100	973	0.08	50
OTHER EXPENSES	7,305	5,262	4,492	20,804	2,882	4,514	3,514	905	5,432	4,315	0.35	59
RECEIPTS TO CREDITED TO PROGRAM	0	0	0	0	(163)	0	0	0	(14,557)	(19,083)	-1.54	0
TRANSFERS & OTHER FUNDS	58,375	62,098	64,223	0	0	0	0	0	0	0	0	0
GOVT. GRANTS & CONTRIBUTIONS	300,899	285,298	319,155	323,966	407,615	342,650	328,994	337,912	328,645	364,705	29.47	121
DEBT CHARGES	120,640	117,911	124,031	105,674	129,363	127,159	136,515	129,236	127,427	127,622	10.31	106
<b>TOTAL</b>	<b>1,093,344</b>	<b>1,072,686</b>	<b>1,109,458</b>	<b>1,051,804</b>	<b>1,126,786</b>	<b>1,075,743</b>	<b>1,087,752</b>	<b>1,109,065</b>	<b>1,120,905</b>	<b>1,237,555</b>	<b>100.00</b>	<b>113</b>
YEAR ON YEAR INCREASE	2.13	-1.89	3.43	-5.20	7.13	-4.53	1.12	1.96	1.07	10.41		

Schedule 10

**Estimated Expenditure 2025/26 in BD\$ Millions**

Non-Ministry.....	20.1
Cabinet & Digital Innovation.....	53.6
Justice.....	57.7
Finance.....	139.1
Education.....	149.2
Health.....	245.4
Economy & Labour.....	27.6
Tourism & Transport, Culture & Sport.....	101.6
Public Works & Environment.....	84.1
National Security.....	127.0
Youth, Social Development & Seniors.....	91.3
Home Affairs.....	5.8
Housing & Municipalities.....	7.6
Interest/Guarantee Mgmt.....	127.5
Capital Estimate.....	149.8



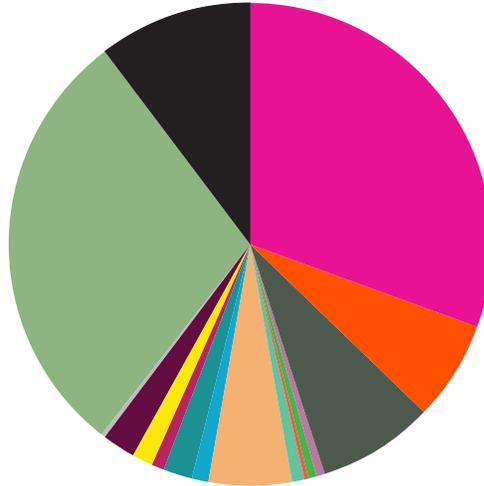
**Categories of expenditure expressed as a percentage of total estimated expenditure for 2025/26 of \$1,387.3 million**



Schedule I I

**Estimated Expenditure 2025/26 in BD\$ Millions**

Total Current Account Expenditure \$1,237.6, excluding Capital Expenditure



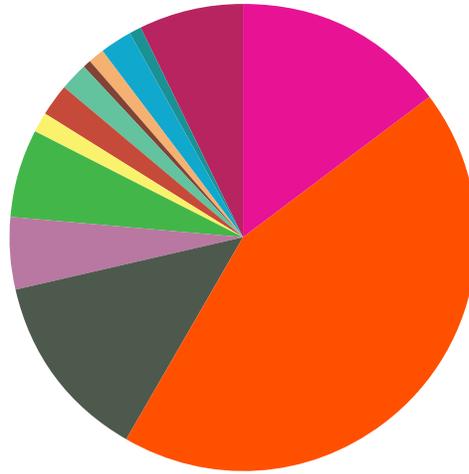
Salaries.....	385.0
Wages.....	83.3
Employer Overhead.....	99.9
Other Personnel Costs.....	6.4
Training.....	4.8
Transport.....	2.2
Travel.....	4.1
Communications.....	7.9
Advertising & Promotion.....	1.8
Professional Services.....	71.0
Rentals.....	14.7
Repair and Maintenance.....	23.7
Insurance.....	10.0
Energy.....	17.4
Clothing, Uniforms, Laundry.....	1.3
Materials & Supplies.....	25.4
Equipment Purchases.....	1.0
Other Expenses.....	4.3
Receipts to Credited to Program.....	-19.1
Govt. Grants & Contributions.....	364.7
Debt Charges.....	127.6

Schedule 12

**Estimated Revenue 2025/26 in BD\$ Millions**

Total Revenue \$1430.6 million

■ Customs.....	214.9
■ Payroll Tax.....	621.7
■ Corporate Income Tax.....	187.5
■ Companies Fees.....	70.2
■ Land Tax.....	87.0
■ Passenger Tax.....	23.2
■ Vehicle Licences.....	31.5
■ Stamp Duties.....	25.1
■ Hotel Occupancy.....	7.1
■ Immigration.....	18.6
■ Foreign Currency.....	33.0
■ Transport Infrastructure Tax.....	10.9
■ All Other.....	100.0



**Categories of revenue expressed as a percentage of total estimated revenue for 2025/26 of \$1,430.6 million**



• Customs.....	15.0
• Payroll Tax.....	43.5
• Corporate Income Tax.....	13.1
• Companies Fees.....	4.9
• Land Tax.....	6.1
• Passenger Tax.....	1.6
• Vehicle Licences.....	2.2
• Stamp Duties.....	1.8
• Hotel Occupancy.....	0.5
• Immigration.....	1.3
• Foreign Currency.....	2.3
• Transport Infrastructure Tax.....	0.8
• All Other.....	7.0

