

CONFIDENTIAL



DRAFT
GOVERNMENT OF GIBRALTAR
ESTIMATES
OF
REVENUE AND EXPENDITURE
2026/2027

CONFIDENTIAL

APRIL 2026

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GOVERNMENT OF GIBRALTAR
ESTIMATES
OF
REVENUE AND EXPENDITURE
2026/2027

SUMMARY OF ESTIMATED FINANCIAL POSITION 2026/2027

	£'000	£'000	£'000
<u>CONSOLIDATED FUND</u>			
Forecast balance as at 1 April 2026			156,866
<u>Estimated 2026/2027</u>			
Revenue		854,135	
(Less)			
Recurrent Expenditure:			
Consolidated Fund Charges	(138,927)		
Departmental Expenditure	(689,207)		
Contribution to Government-Owned Companies	(15,000)		
		<u>(843,134)</u>	
Estimated Surplus			<u>11,001</u>
			167,867
<u>Exceptional Item</u>			
Net Borrowings		<u>0</u>	
			<u>0</u>
			167,867
(Less)			
<u>Contributions 2026/2027</u>			
Transfer from Government to Social Assistance Fund			(1)
Contribution to the Improvement and Development Fund			(1)
Exceptional Expenditure: Ex-Commissioner Special Inquiry and Related Costs			(1)
Exceptional Expenditure: Treaty Related Costs			(1,500)
(Less)			
Repayment of Public Debt			(5,000)
Estimated balance as at 31 March 2027			<u><u>161,364</u></u>

IMPROVEMENT AND DEVELOPMENT FUND

Forecast balance as at 1 April 2026			39,842
<u>Estimated 2026/2027</u>			
Revenue		18,945	
(Less)			
Expenditure		<u>(55,171)</u>	
Estimated Deficit			<u>(36,226)</u>
Estimated balance as at 31 March 2027			<u><u>3,616</u></u>

SUMMARY OF FORECAST FINANCIAL OUTTURN 2025/2026

	£'000	£'000	£'000
<u>CONSOLIDATED FUND</u>			
Forecast balance as at 1 April 2025			178,319
<u>Forecast Outturn 2025/2026</u>			
Revenue		883,468	
(Less)			
Recurrent Expenditure:			
Consolidated Fund Charges	(130,406)		
Departmental Expenditure	(722,350)		
Contribution to Government-Owned Companies	(15,000)		
		(867,756)	
Forecast Surplus			15,712
			194,031
<u>Exceptional Item</u>			
Net Borrowings (i)		51,500	
			51,500
			245,531
(Less)			
<u>Contributions 2025/2026</u>			
Transfer from Government to Social Assistance Fund			(30,000)
Contribution to the Improvement and Development Fund			(56,500)
Exceptional Expenditure: Ex-Commissioner Special Inquiry and Related Costs			(1,470)
Exceptional Expenditure: Treaty Related Costs			(695)
(Less)			
Repayment of Public Debt			0
Consolidated Fund Cash Reserves as at 31 March 2026			156,866

IMPROVEMENT AND DEVELOPMENT FUND

Forecast balance as at 1 April 2025			15,615
<u>Forecast Outturn 2025/2026</u>			
Revenue		70,550	
(Less)			
Expenditure		(46,323)	
Forecast Surplus			24,227
Forecast balance as at 31 March 2026			39,842

(i) Part of balance of £500m facility (Covid-19, Treaty and Security)

Exceptional Expenditure: Ex-Commissioner Special Inquiry & Related Costs - Up to 31 March 2026

7,098

CASH RESERVES AND PUBLIC DEBT**CASH RESERVES**

	Estimate 31 March 2027 £'000	Forecast 31 March 2026 £'000	Estimate 31 March 2026 £'000	Actual 31 March 2025 £'000
Consolidated Fund	161,364	156,866	174,417	178,319
Improvement and Development Fund	3,616	39,842	2,113	15,615
Total Cash Reserves	<u>164,980</u>	<u>196,708</u>	<u>176,530</u>	<u>193,934</u>

PUBLIC DEBT

	Estimate 31 March 2027 £'million	Forecast 31 March 2026 £'million	Estimate 31 March 2026 £'million	Actual 31 March 2025 £'million
Aggregate Public Debt	887.7	893.2	844.3	845.3
(Less)				
Cash Reserves	165.0	196.7	176.6	193.9
Net Public Debt	<u>722.7</u>	<u>696.5</u>	<u>667.7</u>	<u>651.4</u>

RECEIVERS OF REVENUE

ACG	Accountant General
CCA	Chief Executive Officer, Care Agency
CCS	Chief Executive, Gibraltar Courts Service
CE	Chief Examiner
CEA	Chief Executive Officer, Gibraltar Electricity Authority
CEB	Chief Executive Officer, Department of Business (GDC)
CEE	Chief Executive (Environment)
CEP	Chief Executive, Gibraltar Port Authority
CIT	Commissioner of Income Tax
CS	Chief Secretary
CSL	Chief Executive Officer, Gibraltar Sports and Leisure Authority
CTO	Chief Technical Officer
CUS	Collector of Customs
DE	Director of Education
DGG	Director General, Gibraltar Health Authority
DPS	Director of Postal Services
ECT	Grade 5 (GDC), Equality, Culture and Tourism
FCD	Finance Centre Director
FS	Financial Secretary
GED	Grade 5 (GDC), Economic Development
ICS	Grade 5 (GDC), Civil Contingencies and Sport
IHA	Principal Secretary (Department of Immigration and Home Affairs)
MA	Maritime Administrator
PHO	Principal Housing Officer
PJT	Principal Secretary (Justice, Trade and Industry)
PSE	Principal Secretary (Employment)(GDC)
PSO	Principal Secretary, Operations, Deputy Chief Minister's Office
TP	Town Planner

CONSOLIDATED FUND REVENUE - RECURRENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>Recurrent</u>				
1	Income Taxes	505,035,000	533,040,000	430,035,000	476,318,822.61
2	Duties, Taxes and Other Receipts	114,020,000	108,670,000	114,720,000	116,865,348.67
3	Gambling Charges, Fees and Lottery	17,111,000	17,336,000	17,107,000	17,791,853.82
4	Rates and Rents	38,501,000	38,000,000	38,501,000	36,658,784.48
5	Departmental Fees and Receipts	175,481,000	180,524,000	168,797,000	168,581,100.58
6	Government Earnings	3,987,000	5,898,000	4,499,000	5,001,691.02
	Total Revenue	854,135,000	883,468,000	773,659,000	821,217,601.18
7	<u>Public Debt</u>				
	Net Borrowings	0	51,500,000	0	0.00

DRAFT GOVERNMENT OF GIBRALTAR ESTIMATES 2026/2027

HEAD AND SUBHEAD	RECEIVER OF REVENUE	CONSOLIDATED FUND REVENUE - RECURRENT	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
			£	£	£	£
HEAD 1		<u>INCOME TAXES</u>				
1	CIT	Income Tax	270,000,000	281,000,000	260,000,000	263,151,116.55
2	CIT	Company Tax	210,000,000	252,000,000	170,000,000	213,126,763.56
3	CIT	Other Fees	35,000	40,000	35,000	40,942.50
4	CIT	Global Minimum Tax	25,000,000	0	0	0.00
		Total Income Taxes	505,035,000	533,040,000	430,035,000	476,318,822.61
HEAD 2		<u>DUTIES, TAXES AND OTHER RECEIPTS</u>				
1	CUS	Transaction Tax	80,000,000	0	0	0.00
2	CUS	Excise Duty	1,000,000	0	0	0.00
3	CUS	Import Duties	20,000,000	94,500,000	100,000,000	100,382,721.90
4	CUS	Tobacco Licences	550,000	450,000	550,000	584,794.00
5	CUS	Transit and Bonded Stores Operators Fees	70,000	10,000	70,000	85,505.00
6	ACG	Stamp Duties (i)	8,000,000	8,500,000	10,000,000	10,292,389.21
7	ACG	Land Registration Fees	600,000	780,000	500,000	579,350.00
8	FCD	Companies House Fees (ii)	3,700,000	3,680,000	3,500,000	3,855,653.04
9	FCD	Other Receipts	100,000	750,000	100,000	1,084,935.52
		Total Duties, Taxes and Other Receipts	114,020,000	108,670,000	114,720,000	116,865,348.67
HEAD 3		<u>GAMBLING CHARGES, FEES AND LOTTERY</u>				
1	PJT	Gambling Charges and Fees	9,000,000	8,620,000	9,000,000	9,541,876.22
2	PJT	Gambling Licences	8,000,000	8,000,000	8,000,000	7,082,464.26
3	ACG	Government Lottery - Management Expenses (iii)	110,000	106,000	106,000	106,000.00
4	ACG	Government Lottery - Surplus (iv)	1,000	610,000	1,000	1,061,513.34
		Total Gambling Charges, Fees and Lottery	17,111,000	17,336,000	17,107,000	17,791,853.82
HEAD 4		<u>RATES AND RENTS (v)</u>				
1	ACG	General Rates and Salt Water Charges (i) (vi)	34,500,000	34,000,000	35,000,000	33,437,239.84
2	ACG	Ground and Sundry Rents (i)	4,000,000	4,000,000	3,500,000	3,221,544.64
3	ACG	Assignments on Premiums (i)	1,000	0	1,000	0.00
		Total Rates and Rents	38,501,000	38,000,000	38,501,000	36,658,784.48
HEAD 5		<u>DEPARTMENTAL FEES AND RECEIPTS</u>				
		<u>ADMINISTRATION AND REGULATION</u>				
		<u>Department of Immigration and Home Affairs</u>				
1	IHA	Passport Fees	340,000	340,000	450,000	316,207.58
2	IHA	Naturalisation Fees	90,000	100,000	50,000	51,711.00
3	IHA	British Nationality Fees	30,000	20,000	10,000	11,922.00
4	IHA	Immigration Fees	200,000	200,000	150,000	171,428.50
5	IHA	Document Legalisation Fees	260,000	280,000	150,000	193,777.00
6	IHA	Civil Status Fees	800,000	700,000	800,000	671,601.01
			1,720,000	1,640,000	1,610,000	1,416,647.09
		<u>Gibraltar Regulatory Authority (vii)</u>				
7	CS	Frequency Co-ordinator Reimbursements	25,000	25,000	25,000	26,010.90
8	CS	Licences and Fees	1,000,000	1,000,000	1,200,000	1,045,396.60
			1,025,000	1,025,000	1,225,000	1,071,407.50
		<i>carried forward</i>	2,745,000	2,665,000	2,835,000	2,488,054.59

(i) Collected by Land Property Services Ltd

(ii) Collected by Companies House (Gibraltar) Ltd

(iii) Appendix O - Lottery Account Estimate (page 219)

(iv) Token. Appendix O - Lottery Account Estimate (page 219)

(v) Does not include House Rents, which are shown under Revenue Head 5, subhead 70 (page 10)

(vi) Includes rates chargeable on Government hereditaments - Section 272(1) Public Health Act

(vii) Contribution to Gibraltar Regulatory Authority reflected under Head 15 Gibraltar Regulatory Authority (page 51)

HEAD AND SUBHEAD	RECEIVER OF REVENUE	CONSOLIDATED FUND REVENUE - RECURRENT (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
			£	£	£	£
HEAD 5		DEPARTMENTAL FEES AND RECEIPTS (cont)				
		<i>brought forward</i>	2,745,000	2,665,000	2,835,000	2,488,054.59
		ADMINISTRATION AND REGULATION (cont)				
		Aviation				
9	CS	Airport Departure Tax	2,300,000	2,000,000	2,300,000	2,114,379.30
10	CS	Fees and Concessions	2,000,000	1,700,000	2,000,000	1,807,475.43
11	CS	Airport Landing Fees	750,000	690,000	750,000	743,279.69
			5,050,000	4,390,000	5,050,000	4,665,134.42
		MINISTRY FOR EQUALITY, EMPLOYMENT, CULTURE AND TOURISM				
		Employment				
12	PSE	Miscellaneous	200,000	220,000	500,000	391,903.45
13	PSE	Fines	12,000	0	12,000	18,750.00
			212,000	220,000	512,000	410,653.45
		Culture				
14	ECT	John Mackintosh Hall Receipts	20,000	10,000	20,000	9,688.60
15	ECT	Ince's Hall Receipts	10,000	6,000	10,000	14,974.37
16	ECT	Other Cultural Facilities Receipts	10,000	7,000	10,000	8,271.00
17	ECT	Rent from Premises Clubs and Associations	70,000	70,000	70,000	81,236.32
			110,000	93,000	110,000	114,170.29
		Tourism				
18	ECT	Miscellaneous Receipts	140,000	140,000	100,000	118,947.99
		Coach Terminal				
19	ECT	Coach Terminal Fees	180,000	170,000	200,000	192,466.75
		MINISTRY FOR ECONOMIC DEVELOPMENT				
		Economic Development				
20	GED	UK/Treaty Financial Mechanism	1,000	0	0	0.00
		Gibraltar Development Corporation (i)				
	ACG	<i>Contribution by Government-Owned Companies - Staff Services</i> (ii)	0	97,000	149,000	180,233.68
		MINISTRY FOR HEALTH, CARE & BUSINESS				
		Gibraltar Health Authority (iii)				
21	DGG	Group Practice Medical Scheme	84,000,000	84,900,000	78,000,000	78,466,546.74
22	DGG	Medical Services to Non-Entitled Patients	2,650,000	2,650,000	2,650,000	2,650,000.00
23	DGG	Other Receipts	1,000,000	750,000	1,000,000	905,156.30
24	DGG	Services provided to MOD	2,000,000	1,750,000	2,000,000	1,813,918.90
			89,650,000	90,050,000	83,650,000	83,835,621.94
		<i>carried forward</i>	98,088,000	97,825,000	92,606,000	92,005,283.11

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Reimbursement of payroll costs of Gibraltar Development Corporation personnel providing services to Government-Owned Companies (page 165)

(iii) Contribution under Head 26 Health and Care (page 76). Appendix D - Gibraltar Health Authority (page 190)

HEAD AND SUBHEAD	RECEIVER OF REVENUE	CONSOLIDATED FUND REVENUE - RECURRENT (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
			£	£	£	£
HEAD 5		DEPARTMENTAL FEES AND RECEIPTS (cont)				
		<i>brought forward</i>	98,088,000	97,825,000	92,606,000	92,005,283.11
		MINISTRY FOR HEALTH, CARE & BUSINESS (cont)				
		Gibraltar Health Authority - Elderly Residential Services Section				
25	DGG	Residents Contributions (i)	2,100,000	2,100,000	1,900,000	1,949,850.84
		Care Agency				
26	CCA	Miscellaneous Income	1,000	0	0	0.00
		Gibraltar Electricity Authority (ii)				
27	CEA	Sale of Electricity to Consumers:				
		(a) Billed Charges to Consumers	39,000,000	38,300,000	35,000,000	34,130,471.62
		(b) Arrears	450,000	300,000	450,000	514,104.67
		(c) Other Revenue	0	940,000	300,000	280,681.83
		(d) Electricity Meter Levy	1,200,000	1,000,000	1,200,000	1,167,893.00
			40,650,000	40,540,000	36,950,000	36,093,151.12
28	CEA	Consumers Connection Fees	90,000	100,000	90,000	127,356.50
29	CEA	Miscellaneous	1,000	10,000	1,000	14,280.00
			40,741,000	40,650,000	37,041,000	36,234,787.62
30	CEA	Commercial Works	1,000	3,800,000	1,000	2,889,825.99
			40,742,000	44,450,000	37,042,000	39,124,613.61
		Utilities				
31	CTO	Water Meter Levy	1,000,000	1,000,000	1,000,000	1,026,963.00
		Gibraltar Port Authority (iii)				
32	CEP	Tonnage Dues	4,000,000	4,000,000	4,000,000	4,339,335.43
33	CEP	Berthing Charges	800,000	700,000	1,000,000	786,883.10
34	CEP	Small Boat Moorings	4,000	4,000	4,000	3,643.00
35	CEP	Port Arrival and Departure Tax	300,000	300,000	300,000	632,736.00
36	CEP	Port, Operator and Harbour Craft Licences	1,200,000	1,180,000	1,500,000	1,262,918.30
37	CEP	Bunkering Charges	1,300,000	1,500,000	1,200,000	1,311,100.18
38	CEP	Miscellaneous Receipts	500,000	500,000	600,000	576,352.69
			8,104,000	8,184,000	8,604,000	8,912,968.70
		Maritime				
39	MA	Ship Registration Fees	700,000	700,000	800,000	925,230.51
40	MA	Yacht Registration Fees	55,000	50,000	55,000	55,508.25
			755,000	750,000	855,000	980,738.76
		Business Receipts (iv)				
41	CEB	Business Licences (iv)	500,000	500,000	500,000	508,674.63
42	CEB	Liquor Licences	100,000	100,000	100,000	107,495.85
43	CEB	Fines and Penalties (v)	10,000	5,000	10,000	11,450.00
44	CEB	Employment Registration	160,000	150,000	153,000	0.00
45	CEB	Miscellaneous Receipts	1,000	1,000	38,000	0.00
			771,000	756,000	801,000	627,620.48
		<i>carried forward</i>	151,561,000	155,065,000	142,808,000	144,628,038.50

(i) Contribution under Head 26 Health and Care (page 76). Appendix E - Gibraltar Health Authority - Elderly Residential Services Section (page 195)

(ii) Contribution under Head 27 Utilities (page 78). Appendix G - Gibraltar Electricity Authority (page 204)

(iii) Contribution under Head 28 Port (page 80). Appendix H - Gibraltar Port Authority (page 207)

(iv) Up to 2024/25 titled 'Trade Licences'

(v) Up to 2024/25 titled 'Fines - Anti Money Laundering and Combatting the Financing of Terrorism'

HEAD AND SUBHEAD	RECEIVER OF REVENUE	CONSOLIDATED FUND REVENUE - RECURRENT (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
			£	£	£	£
HEAD 5		DEPARTMENTAL FEES AND RECEIPTS (cont)				
		<i>brought forward</i>	151,561,000	155,065,000	142,808,000	144,628,038.50
		MINISTRY FOR HEALTH, CARE & BUSINESS (cont)				
		Town Planning and Building Control				
46	TP	Town Planning and Building Control Fees	500,000	400,000	600,000	939,640.00
		MINISTRY FOR JUSTICE, TRADE AND INDUSTRY				
47	CCS	Fines and Forfeitures	500,000	480,000	1,000,000	1,279,714.48
48	CCS	Court Fees	600,000	570,000	750,000	971,334.70
			1,100,000	1,050,000	1,750,000	2,251,049.18
		Postal Services				
49	DPS	Postal Services Receipts	500,000	500,000	700,000	709,732.02
		MINISTRY FOR EDUCATION, THE ENVIRONMENT AND CLIMATE CHANGE				
		Environment				
50	CEE	Public Health and Environmental Fees (i)	130,000	130,000	130,000	151,973.92
51	CEE	Cemetery Fees	14,000	10,000	14,000	13,702.00
52	CEE	Litter Control Fees (i)	7,000	7,000	7,000	7,500.00
53	CEE	Animal Welfare Charges (ii)	50,000	40,000	50,000	54,404.31
54	CEE	Marine Licensing	2,000	1,000	2,000	4,000.00
			203,000	188,000	203,000	231,580.23
		Collection and Disposal of Refuse				
55	CEE	Waste Management Receipts	50,000	25,000	0	0.00
56	CEE	Renewable Energy Rebates	1,000	0	0	0.00
			51,000	25,000	0	0.00
		Upper Rock Tourist Sites and Beaches				
57	CEE	Tourist Sites Receipts	14,000,000	15,400,000	15,000,000	11,513,936.34
		Education				
58	DE	Gibraltar College	10,000	30,000	5,000	11,617.00
59	DE	Adult Education Fees	40,000	40,000	40,000	42,248.88
60	DE	MOD Fees for Government Schools	700,000	740,000	650,000	691,726.33
61	DE	Scholarship Fees - Reimbursements	140,000	140,000	140,000	203,964.14
62	DE	Non Residents School Fees	1,000	1,000	1,000	300.00
			891,000	951,000	836,000	949,856.35
		Heritage				
63	CEE	Museum Entrance Charges	70,000	80,000	60,000	83,691.38
		<i>carried forward</i>	168,876,000	173,659,000	161,957,000	161,307,524.00

(i) Collected by Environmental Agency Ltd

(ii) Collected by Animal Welfare Centre

HEAD AND SUBHEAD	RECEIVER OF REVENUE	CONSOLIDATED FUND REVENUE - RECURRENT (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
			£	£	£	£
HEAD 5		DEPARTMENTAL FEES AND RECEIPTS (cont)				
		<i>brought forward</i>	168,876,000	173,659,000	161,957,000	161,307,524.00
		MINISTRY FOR EDUCATION, THE ENVIRONMENT AND CLIMATE CHANGE (cont)				
		Driver and Vehicle Licences				
64	CE	Vehicle Licences and Fees	550,000	500,000	510,000	465,249.00
65	CE	Vehicle Testing	415,000	415,000	415,000	431,112.00
66	CE	Vehicle Registrations	80,000	80,000	70,000	76,127.00
67	CE	Driving Tests	100,000	100,000	100,000	101,288.00
68	CE	Road Service Licences	50,000	50,000	50,000	63,048.00
69	CE	Personalised Vehicle Registration Plates	1,000,000	1,400,000	1,000,000	1,623,788.00
			2,195,000	2,545,000	2,145,000	2,760,612.00
		MINISTRY FOR HOUSING				
		Housing				
70	PHO	House Rents	2,300,000	2,000,000	2,300,000	2,247,647.62
		Hostels				
71	PHO	Hostel Fees	40,000	40,000	80,000	83,450.36
		MINISTRY FOR CIVIL CONTINGENCIES & SPORT				
		Commercial Aviation				
72	ICS	Recovery of Airport Fire & Rescue Service Costs - MOD	1,600,000	1,510,000	1,600,000	1,543,912.83
		Gibraltar Sports and Leisure Authority (i)				
73	CSL	Miscellaneous	10,000	10,000	10,000	14,967.50
74	CSL	Events	10,000	10,000	15,000	10,976.34
75	CSL	Europa Sports Complex	200,000	250,000	165,000	93,150.93
	CSL	<i>Fund Raising</i>	0	0	15,000	0.00
	CSL	<i>Advertising Revenue</i>	0	0	10,000	0.00
			220,000	270,000	215,000	119,094.77
76	CTO	Rubble Levy	250,000	500,000	500,000	518,859.00
		Total Departmental Fees and Receipts	175,481,000	180,524,000	168,797,000	168,581,100.58

(i) Contribution under Head 53 Sport and Leisure (page 144). Appendix J - Gibraltar Sports and Leisure Authority (page 213)

HEAD AND SUBHEAD	RECEIVER OF REVENUE	CONSOLIDATED FUND REVENUE - RECURRENT (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
			£	£	£	£
HEAD 6		<u>GOVERNMENT EARNINGS</u>				
		<u>Interest</u>				
1	ACG	Consolidated Fund	1,500,000	2,300,000	2,000,000	3,044,795.42
		<u>Other Fees and Receipts</u>				
2	ACG	Widows and Orphans Pension Scheme Contributions	8,000	25,000	30,000	6,530.33
3	ACG	MOD - Police Pensions	240,000	235,000	240,000	240,466.19
4	ACG	Services Performed by Public Officers	50,000	90,000	50,000	77,800.10
5	ACG	Other Reimbursements	1,500,000	2,500,000	1,500,000	1,333,802.39
6	ACG	Loan Repayments	1,000	0	1,000	0.00
			1,799,000	2,850,000	1,821,000	1,658,599.01
		<u>Currency and Coinage</u>				
7	ACG	Commemorative Coin Sales	1,000	3,000	1,000	1,648.00
8	ACG	Royalties on Coin Sales	45,000	45,000	45,000	45,000.00
9	ACG	Circulating Coinage (i)	200,000	260,000	200,000	212,872.00
10	ACG	Note Security Fund - Surplus (ii)	1,000	0	1,000	0.00
11	ACG	Note Security Fund - Demonetisation of Notes (ii)	1,000	0	1,000	0.00
			248,000	308,000	248,000	259,520.00
		<u>Licences</u>				
12	ACG	Miscellaneous Licences	40,000	40,000	30,000	38,776.59
		<u>Dividends from Government Shareholdings</u>				
13	ACG	AquaGib Ltd	400,000	400,000	400,000	0.00
		Total Government Earnings	3,987,000	5,898,000	4,499,000	5,001,691.02
HEAD 7		<u>PUBLIC DEBT</u>				
1	ACG	Net Borrowings	0	51,500,000	0	0.00
		Net Borrowings	0	51,500,000	0	0.00

(i) Appendix M - Circulating Coins Account (page 217)

(ii) Appendix N - Note Security Fund (page 218)

CONTROLLING OFFICERS

ACG	Accountant General
CCS	Chief Executive, Gibraltar Courts Service
CE	Chief Examiner
CEB	Chief Executive Officer, Department of Business (GDC)
CEE	Chief Executive (Environment)
CFO	Chief Fire Officer
CIT	Commissioner of Income Tax
CO	Conservation Officer
COP	Commissioner of Police
CP	Clerk to the Parliament
CS	Chief Secretary
CSL	Chief Executive Officer, Gibraltar Sports and Leisure Authority
CST	Chief Statistician
CTO	Chief Technical Officer
CTS	Chief Executive, Technical Services
CUS	Collector of Customs
DE	Director of Education
DPD	Director of Personnel and Development
DPS	Director of Postal Services
ECT	Grade 5 (GDC), Equality, Culture and Tourism
FS	Financial Secretary
GED	Grade 5 (GDC), Economic Development
HP	Head of Procurement
ICS	Grade 5 (GDC), Civil Contingencies and Sport
IHA	Principal Secretary (Department of Immigration and Home Affairs)
MA	Maritime Administrator
PA	Principal Auditor
PHO	Principal Housing Officer
PJT	Principal Secretary (Justice, Trade and Industry)
PSE	Principal Secretary (Employment)(GDC)
PSO	Principal Secretary, Operations, Deputy Chief Minister's Office
PSS	Principal Secretary (Social Security)
SAP	Senior Executive Officer, Advisory and Parliamentary Counsel Offices
SHB	Senior Executive Officer, Health, Care and Business
SP	Superintendent of Prison
TP	Town Planner

SUMMARY OF CONSOLIDATED FUND EXPENDITURE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>CONSOLIDATED FUND CHARGES</u>					
01	Statutory Offices	708,000	815,000	708,000	707,205.36
02	Judicature	2,175,000	1,517,000	2,154,000	1,704,459.18
03	Pensions	64,902,000	64,300,000	61,792,000	61,164,073.69
04	Employer's Contributions	7,800,000	7,690,000	7,400,000	7,367,006.21
05	Public Debt Charges	37,863,000	37,876,000	37,200,000	46,918,173.67
06	Public Services Ombudsman	478,000	457,000	441,000	425,799.42
07	Revenue Repayments	25,000,000	17,750,000	15,000,000	10,050,070.64
08	Charities Act	1,000	1,000	1,000	673.06
		138,927,000	130,406,000	124,696,000	128,337,461.23
09	Public Debt	5,000,000	0	500,000	1,500,000.00
	Total Consolidated Fund Charges	143,927,000	130,406,000	125,196,000	129,837,461.23
<u>DEPARTMENTAL EXPENDITURE</u>					
<i><u>Chief Minister</u></i>					
1	Treasury	34,535,000	34,934,000	31,940,000	29,511,522.57
2	No. 6 Convent Place	6,599,000	8,840,000	6,089,000	8,012,739.23
3	Office of the Chief Technical Officer	491,000	448,000	373,000	335,939.37
4	Customs	11,702,000	11,409,000	10,946,000	11,251,283.12
5	Parliament	1,920,000	1,858,000	1,777,000	1,791,153.67
6	Personnel and Development	8,833,000	9,207,000	8,842,000	8,852,589.27
7	Department of Immigration and Home Affairs	1,629,000	1,747,000	1,562,000	10,509,812.76
8	Borders and Coastguard Agency	9,041,000	8,852,000	8,523,000	0.00
9	Financial Secretary's Office	691,000	772,000	665,000	699,138.68
10	Government Law Offices	6,070,000	7,817,000	5,917,000	8,310,102.42
11	Social Security	30,405,000	25,924,000	15,084,000	21,079,356.65
12	Digital Services	1,173,000	1,304,000	1,150,000	1,294,187.20
13	Information Technology and Logistics Department	9,624,000	9,489,000	8,873,000	8,747,028.21
14	Broadcasting	6,000,000	5,719,000	5,600,000	5,601,708.00
15	Gibraltar Regulatory Authority	2,400,000	2,000,000	2,000,000	2,000,000.00
<i><u>Deputy Chief Minister</u></i>					
16	Office of the Deputy Chief Minister	2,512,000	2,184,000	2,383,000	2,236,793.71
17	Civil Aviation	5,299,000	4,938,000	4,250,000	4,040,997.54
<i><u>Minister for Equality, Employment, Culture, and Tourism</u></i>					
18	Equality	2,325,000	1,976,000	1,904,000	1,637,926.64
19	Employment	2,040,000	1,938,000	1,763,000	2,068,567.35
20	Culture	3,760,000	4,432,000	3,593,000	3,594,375.90
21	Tourism	2,213,000	2,174,000	2,015,000	1,987,148.09
22	Youth	710,000	708,000	683,000	652,223.12
23	Drug & Alcohol Awareness & Rehabilitation Services	972,000	1,271,000	980,000	1,103,587.14
<i><u>Minister for Inward Investment and the Savings Bank</u></i>					
24	Economic Development	14,502,000	15,834,000	15,445,000	15,634,978.97
25	Statistics Office	293,000	396,000	353,000	367,539.55
<i><u>Minister for Health, Care and Business</u></i>					
26	Health and Care	236,396,000	256,100,000	224,273,000	243,390,928.01
27	Utilities	71,093,000	79,388,000	77,178,000	79,952,147.35
28	Port	7,182,000	7,479,000	6,846,000	7,277,000.00
29	Maritime Services	1,348,000	1,372,000	1,387,000	1,430,352.05
30	Business	1,311,000	1,239,000	1,373,000	1,358,203.70
31	Town Planning and Building Control	1,187,000	1,249,000	1,251,000	1,184,021.75
32	Procurement Office	414,000	406,000	384,000	329,206.78
	<i>carried forward</i>	484,670,000	513,404,000	455,402,000	486,242,558.80

SUMMARY OF CONSOLIDATED FUND EXPENDITURE (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
DEPARTMENTAL EXPENDITURE (cont)					
	<i>brought forward</i>	484,670,000	513,404,000	455,402,000	486,242,558.80
	<u>Minister for Justice, Trade and Industry</u>				
33	Justice	3,544,000	3,665,000	3,528,000	2,717,647.74
34	Gibraltar Law Courts	2,348,000	2,268,000	2,168,000	2,177,489.61
35	Policing	20,046,000	19,050,000	17,009,000	18,075,083.44
36	Prison	5,068,000	4,880,000	4,856,000	4,725,536.64
37	Income Tax	2,994,000	2,912,000	2,551,000	2,671,526.05
38	Financial Services	2,871,000	2,732,000	2,715,000	3,643,525.01
39	Gambling Division	984,000	838,000	848,000	855,560.84
40	Postal Services	4,228,000	4,146,000	4,123,000	3,965,571.98
	<u>Minister for Education, the Environment and Climate Change</u>				
41	Environment	18,909,000	20,849,000	17,254,000	18,074,844.22
42	Collection and Disposal of Refuse	10,814,000	15,531,000	10,171,000	11,832,630.12
43	Upper Rock Tourist Sites and Beaches	13,606,000	13,336,000	10,756,000	8,372,767.90
44	Education	73,126,000	77,997,000	68,160,000	73,126,078.33
45	Heritage	2,188,000	2,065,000	1,963,000	1,976,627.95
46	Driver and Vehicle Licensing	1,596,000	1,951,000	1,674,000	1,983,385.07
47	Technical Services	3,046,000	3,795,000	2,993,000	3,325,833.27
	<u>Minister for Housing</u>				
48	Housing	9,583,000	10,224,000	9,461,000	10,185,050.36
49	University of Gibraltar	1,000,000	1,000,000	500,000	500,000.00
	<u>Minister for Industrial Relations, Civil Contingencies and Sport</u>				
50	Fire and Rescue Service	6,678,000	6,746,000	6,238,000	6,360,404.40
51	Airport Fire and Rescue Service	3,200,000	3,470,000	3,200,000	3,599,965.31
52	Civil Contingency	189,000	283,000	279,000	353,579.76
53	Sport and Leisure	8,182,000	9,939,000	7,524,000	8,310,709.18
54	Gibraltar Audit Office	1,337,000	1,269,000	1,265,000	1,298,929.12
55	Supplementary Provision	9,000,000	0	9,000,000	0.00
	Total Departmental Expenditure	689,207,000	722,350,000	643,638,000	674,375,305.10
56	Contribution to Government-Owned Companies	15,000,000	15,000,000	1,000	0.00
57	Transfer from Government	1,000	30,000,000	1,000	8,800,000.00
58	Contribution to Improvement and Development Fund	1,000	56,500,000	1,000	10,000,000.00
59	Exceptional Expenditure	1,501,000	2,165,000	1,000	2,614,365.88
	Total Consolidated Fund Expenditure	849,637,000	956,421,000	768,838,000	825,627,132.21

CONSOLIDATED FUND CHARGES

-
- (i) Estimates of the amount required in the year ending 31 March 2027 for the salaries of Statutory Offices, Judicature, Pensions and Gratuities, Employer's Contributions, salaries and expenses of the Public Services Ombudsman, Charities Act and Public Debt Charges

Controlling Officer: Accountant General

Estimate 2026/27: £143,927,000

(ii) ESTABLISHMENT

2026/2027	2025/2026	
1	1	Governor
1	1	Chief Justice
1	1	Attorney General
1	1	Commissioner of Police
1	1	Principal Auditor
<u>5</u>	<u>5</u>	

CONSOLIDATED FUND CHARGES - RECURRENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
01	<u>STATUTORY OFFICES</u>				
1	<u>PERSONAL EMOLUMENTS</u> (i)				
	(a) Salaries	627,000	730,000	627,000	626,196.12
	(b) Allowances	81,000	85,000	81,000	81,009.24
	Total Statutory Offices	708,000	815,000	708,000	707,205.36
02	<u>JUDICATURE</u>				
1	Legal Aid and Assistance (ii)	1,500,000	920,000	1,500,000	1,173,987.26
2	Court of Appeal Expenses (i)	205,000	139,000	205,000	138,712.21
3	Salaries of Other Supreme Court Judges (i)	424,000	423,000	420,000	373,029.44
4	Gratuities and Allowances	10,000	5,000	10,000	1,244.47
5	Awards for Courage (iii)	1,000	0	1,000	0.00
6	Pension Contributions	35,000	30,000	18,000	17,485.80
	Total Judicature	2,175,000	1,517,000	2,154,000	1,704,459.18
03	<u>PENSIONS</u>				
1	Pensions (iv)	64,000,000	63,200,000	61,000,000	60,255,954.38
2	Gratuities under the Pensions Act and Parliament Act (iv)	300,000	460,000	250,000	377,283.29
3	Pensions (Widows and Orphans) (v)	450,000	468,000	400,000	391,101.19
4	Pensions - Former Government Employees (vi)	150,000	172,000	140,000	139,734.83
5	Pension Rights Transfers (vi)	1,000	0	1,000	0.00
6	Refund of WOPS Contributions (v)	1,000	0	1,000	0.00
	Total Pensions	64,902,000	64,300,000	61,792,000	61,164,073.69
04	<u>EMPLOYER'S CONTRIBUTIONS</u>				
1	Social Insurance (vi)	7,800,000	7,690,000	7,400,000	7,367,006.21
	Total Employer's Contributions	7,800,000	7,690,000	7,400,000	7,367,006.21
05	<u>PUBLIC DEBT CHARGES</u> (vii)				
1	Bank Interest and Other Costs	17,000,000	17,013,000	16,300,000	27,326,354.12
2	Government Debentures - Interest	10,863,000	10,863,000	10,900,000	9,591,819.55
3	Contribution to General Sinking Fund	10,000,000	10,000,000	10,000,000	10,000,000.00
	Total Public Debt Charges	37,863,000	37,876,000	37,200,000	46,918,173.67
06	<u>PUBLIC SERVICES OMBUDSMAN</u> (viii)				
1	Personal Emoluments	439,000	427,000	403,000	398,351.95
2	Other Charges	39,000	30,000	38,000	27,447.47
	Total Office of the Ombudsman	478,000	457,000	441,000	425,799.42
07	<u>REVENUE REPAYMENTS</u>				
1	Repayment of Revenue (ix)	25,000,000	17,750,000	15,000,000	10,050,070.64
	Total Revenue Repayments	25,000,000	17,750,000	15,000,000	10,050,070.64

(i) Section 72 of the Gibraltar Constitution 2006

(ii) Sections 8 and 17 of the Legal Aid and Assistance Act

(iii) Section 245 of the Criminal Procedures Act

(iv) Section 4 of the Pensions Act and Section 91 of the Parliament Act

(v) Section 28 of the Pensions (Widows and Orphans) Act

(vi) Section 6 of the Public Finance (Control and Audit) Act

(vii) Section 73 of the Gibraltar Constitution 2006

(viii) Section 4 of the Public Services Ombudsman Act - Appendix A (page 163)

(ix) Section 14 of the Public Finance (Control and Audit) Act

CONSOLIDATED FUND CHARGES - RECURRENT (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
08	<u>CHARITIES ACT</u> (i)				
1	Miscellaneous Expenses	1,000	1,000	1,000	673.06
	Total Charities Act	1,000	1,000	1,000	673.06

CONSOLIDATED FUND CHARGES - NON-RECURRENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
09	<u>PUBLIC DEBT</u> (ii)				
1	Net Repayments	5,000,000	0	500,000	1,500,000.00
	Net Repayments	5,000,000	0	500,000	1,500,000.00

(i) Section 41 of the Charities Act

(ii) Section 73 of the Gibraltar Constitution 2006 and Section 17 of the Public Finance (Borrowing Powers) Act 2008

HEAD 1 - TREASURY(i) Minister: Chief MinisterControlling Officer: Accountant GeneralEstimate 2026/27: £34,535,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	
1	1	TREASURY
1	1	Accountant General
1	1	Director, Treasury Information Systems
6	5	Accountant for Statutory Accounts
2	2	Senior Executive Officer
3	3	IT Officer Level 3
9	9	IT Officer Level 2
2	2	Higher Executive Officer
15	15	IT Officer Level 1
1	1	Executive Officer
26	26	Personal Secretary
13	13	Administrative Officer
1	1	Administrative Assistant
81	80	IT Technician
CENTRAL ARREARS UNIT		
2026/2027	2025/2026	
1	1	Senior Executive Officer
1	1	Higher Executive Officer
3	3	Executive Officer
3	3	Administrative Officer
1	1	Administrative Assistant
9	9	
2026/2027	2025/2026	
90	89	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
11	12

SUMMARY

2026/2027	2025/2026	
101	101	TOTAL TREASURY

HEAD 1 - TREASURY		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	2,610,000	2,675,000	2,551,000	2,533,159.65
	(b) Overtime:				
	(i) Approved/Emergency	1,000	110,000	1,000	0.00
	<i>Emergency</i>	0	0	0	170,337.11
		1,000	110,000	1,000	170,337.11
	(c) Allowances	126,000	137,000	126,000	127,614.58
	(d) Employer's Pension Contributions	237,000	222,000	220,000	190,354.85
		2,974,000	3,144,000	2,898,000	3,021,466.19
	Central Arrears Unit:				
	(e) Salaries	314,000	281,000	269,000	283,588.27
	(f) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	3,559.39
		1,000	1,000	1,000	3,559.39
	(g) Allowances	20,000	20,000	20,000	20,709.34
	(h) Employer's Pension Contributions	5,000	12,000	11,000	10,580.55
		340,000	314,000	301,000	318,437.55
		3,314,000	3,458,000	3,199,000	3,339,903.74
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	3,314,000	3,458,000	3,199,000	3,339,903.74
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	25,000	20,000	22,000	20,246.32
	(2) Electricity and Water	35,000	35,000	33,000	31,634.88
	(3) Telephone Service	30,000	30,000	39,000	32,882.47
	(4) Printing and Stationery	30,000	23,000	30,000	29,058.29
	(5) Computer and Office Equipment Expenses	75,000	75,000	75,000	71,009.47
	(6) Postage Expenses	10,000	12,000	10,000	10,585.31
	(7) Banking and Related Services	591,000	670,000	490,000	533,442.70
	(8) Professional Fees	1,000	1,000	1,000	898.00
	(9) Security Costs	8,000	6,000	8,000	6,838.00
	(10) Insurance Expenses	931,000	906,000	949,000	943,703.72
	(11) Official Receiver Expenses	2,000	7,000	2,000	0.00
	(12) Circulating Coinage Expenses (i)	125,000	123,000	125,000	106,392.14
	(13) Purchase of Commemorative Coins	1,000	0	1,000	0.00
	(14) Ex-Gratia Payments	1,000	0	1,000	0.00
	(15) Provisions for Workmen's Wages Roundings	1,000	0	1,000	0.00
	(16) Government Offices - Office Rent and Service Charges	17,473,000	17,580,000	15,340,000	12,689,759.61
	(17) Government Buildings - General Rates (ii)	6,848,000	6,825,000	6,656,000	6,706,434.31
	(18) Gibraltar Savings Bank - Children's Bond Account	150,000	160,000	150,000	161,000.00
	(19) Government Insurance Fund	400,000	400,000	400,000	400,000.00
	(20) Contribution to Pension Rights and Gratuity Transfers	400,000	370,000	371,000	324,301.70
	(21) Contribution to Gibraltar Development Corporation - Staff Services (iii)	441,000	449,000	399,000	373,871.34
	<i>carried forward</i>	27,578,000	27,692,000	25,103,000	22,442,058.26

(i) Appendix M - Circulating Coins Account (page 217)

(ii) Rates chargeable on Government hereditaments in accordance with Section 272(1) Public Health Act

(iii) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 1 - TREASURY (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 27,578,000	£ 27,692,000	£ 25,103,000	£ 22,442,058.26
	<u>OTHER CHARGES</u> (cont)				
	Contracted Services:				
2	(22) Property Services, Rents, Rates and Stamp Duty - Land Property Services Ltd	3,538,000	3,676,000	3,538,000	3,616,959.04
	(23) Cleaning Services	50,000	50,000	46,000	48,837.64
	(24) Security Services	33,000	33,000	32,000	32,159.27
	(25) Document Storage	22,000	25,000	22,000	21,610.30
	<i>Losses of Public Funds</i>	0	0	0	9,994.32
	Total Other Charges	31,221,000	31,476,000	28,741,000	26,171,618.83
	TOTAL TREASURY				
	Payroll - Personal Emoluments	3,314,000	3,458,000	3,199,000	3,339,903.74
	Industrial Wages	0	0	0	0.00
		3,314,000	3,458,000	3,199,000	3,339,903.74
	Other Charges	31,221,000	31,476,000	28,741,000	26,171,618.83
	Total Treasury	34,535,000	34,934,000	31,940,000	29,511,522.57

HEAD 2 - No.6 CONVENT PLACE

(i) <u>Minister:</u>	Chief Minister
<u>Controlling Officer:</u>	Chief Secretary
<u>Estimate 2026/27:</u>	£6,599,000

(ii) ESTABLISHMENT *(Source: Department of Personnel and Development)*

2026/2027	2025/2026	<u>NO. 6 CONVENT PLACE</u>
1	1	Chief Secretary
1	1	Senior Officer
1	1	Principal Secretary to the Chief Minister
2	2	Senior Executive Officer
4	4	Higher Executive Officer
7	8	Executive Officer
5	5	Administrative Officer
3	3	Administrative Assistant
1	1	Driver
<u>25</u>	<u>26</u>	

(iii) INDUSTRIAL STAFF

2026/2027	2025/2026
<u>3</u>	<u>3</u>

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF

2026/2027	2025/2026
<u>9</u>	<u>9</u>

SUMMARY

2026/2027	2025/2026
<u>37</u>	<u>38</u>

TOTAL NO. 6 CONVENT PLACE

HEAD 2 - NO. 6 CONVENT PLACE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	968,000	960,000	888,000	1,062,181.20
	(b) Overtime:				
	(i) Approved/Emergency	1,000	170,000	1,000	0.00
	<i>Emergency</i>	0	0	0	215,754.60
		1,000	170,000	1,000	215,754.60
	(c) Allowances	55,000	48,000	60,000	53,379.55
	(d) Employer's Pension Contributions	90,000	81,000	77,000	76,318.44
		1,114,000	1,259,000	1,026,000	1,407,633.79
	(2) Industrial Wages				
	(a) Basic Wages	72,000	74,000	69,000	69,455.29
	(b) Overtime:				
	(i) Approved/Emergency	1,000	18,000	1,000	0.00
	<i>Emergency</i>	0	0	0	15,851.28
		1,000	18,000	1,000	15,851.28
	(c) Allowances	0	0	0	0.00
	(d) Employer's Pension Contributions	4,000	4,000	4,000	3,802.29
		77,000	96,000	74,000	89,108.86
	Total Payroll	1,191,000	1,355,000	1,100,000	1,496,742.65
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	15,000	20,000	15,000	10,175.62
	(2) Electricity and Water	38,000	36,000	38,000	33,744.25
	(3) Telephone Service	75,000	91,000	75,000	68,512.94
	(4) Printing and Stationery	9,000	16,000	9,000	6,896.98
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	919.00
	(6) Transport Expenses	3,000	4,000	3,000	4,792.14
	(7) Repairs and Maintenance	130,000	112,000	110,000	108,915.37
	(8) Rent and Service Charges	9,000	9,000	9,000	8,773.80
	(9) Governor's Office Expenses	75,000	72,000	75,000	55,969.62
	(10) Government Communication, Information and Lobbying	720,000	773,000	555,000	491,220.66
	(11) Protocol and Entertainment	180,000	143,000	180,000	155,734.91
	(12) Travel - All Ministers and Officials	700,000	680,000	700,000	953,801.64
	(13) Grant to Gibraltar Regiment	85,000	78,000	126,000	60,000.00
	(14) Other Grants and Donations	1,200,000	2,175,000	1,076,000	2,126,793.69
	(15) Research, Development Studies and Associated Fees	280,000	290,000	130,000	99,800.00
	(16) Civic Awards Expenses	4,000	1,000	4,000	0.00
	(17) Contribution to Gibraltar Development Corporation - Staff Services (i)	662,000	723,000	624,000	618,458.33
	(18) Government General Advertising and Official Notices <i>Electrical Services - Gibraltar Electricity Authority (ii)</i>	420,000	410,000	420,000	421,516.03
		0	0	0	0.00
	carried forward	4,606,000	5,634,000	4,150,000	5,226,024.98

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Appendix G - Gibraltar Electricity Authority (page 204)

HEAD 2 - NO. 6 CONVENT PLACE (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 4,606,000	£ 5,634,000	£ 4,150,000	£ 5,226,024.98
	<u>OTHER CHARGES</u> (cont)				
2	(19) Media Monitoring Services	620,000	670,000	620,000	599,616.81
	(20) Ex-Gratia Payments	1,000	960,000	1,000	428,318.43
	(21) Co-ordination of the Fight Against Illegal Drugs	1,000	0	1,000	0.00
	(22) Leasing Agreements	80,000	80,000	81,000	86,661.13
	Contracted Services:				
	(23) Security Services	100,000	104,000	96,000	92,606.94
	<i>Mayoral Expenses (i)</i>	0	36,960	40,000	38,599.27
	<i>Losses of Public Funds</i>	0	40	0	80.92
	<i>Contribution from the Consolidated Fund to the Civil Aviation Authority Expenses</i>	0	0	0	44,088.10
	Total Other Charges	5,408,000	7,485,000	4,989,000	6,515,996.58
	TOTAL NO. 6 CONVENT PLACE				
	Payroll - Personal Emoluments	1,114,000	1,259,000	1,026,000	1,407,633.79
	Industrial Wages	77,000	96,000	74,000	89,108.86
		1,191,000	1,355,000	1,100,000	1,496,742.65
	Other Charges	5,408,000	7,485,000	4,989,000	6,515,996.58
	Total No.6 Convent Place	6,599,000	8,840,000	6,089,000	8,012,739.23

(i) As from 2026/27 shown under Head 20 Culture (page 62)

HEAD 3 - OFFICE OF THE CHIEF TECHNICAL OFFICER(i) Minister: Chief MinisterControlling Officer: Chief Technical OfficerEstimate 2026/27: £491,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>OFFICE OF THE CHIEF TECHNICAL OFFICER</u>
1	1	Chief Technical Officer
1	1	Senior Professional and Technology Officer
1	1	Senior Executive Officer
1	1	Higher Professional and Technology Officer
1	1	Higher Executive Officer
1	1	Executive Officer
2	2	Administrative Officer
<u>8</u>	<u>8</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026	TOTAL OFFICE OF THE CHIEF TECHNICAL OFFICER
<u>8</u>	<u>8</u>	

HEAD 3 - OFFICE OF THE CHIEF TECHNICAL OFFICER		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	446,000	400,000	337,000	304,690.24
	(b) Overtime:				
	(i) Approved/Emergency	1,000	7,000	1,000	0.00
	<i>Emergency</i>	0	0	0	7,429.59
		1,000	7,000	1,000	7,429.59
	(c) Allowances	1,000	1,000	1,000	1,295.92
	(d) Employer's Pension Contributions	29,000	28,000	20,000	13,999.17
		477,000	436,000	359,000	327,414.92
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	477,000	436,000	359,000	327,414.92
<u>OTHER CHARGES</u>					
2	(1) General Expenses	1,000	1,000	1,000	574.25
	(2) Electricity and Water	1,000	1,000	1,000	1,000.00
	(3) Telephone Service	6,000	5,000	6,000	3,679.10
	(4) Printing and Stationery	4,000	3,000	4,000	2,118.46
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	898.71
	(6) Uniforms and Protective Clothing	1,000	1,000	1,000	253.93
	Total Other Charges	14,000	12,000	14,000	8,524.45
<u>TOTAL OFFICE OF THE CHIEF TECHNICAL OFFICER</u>					
	Payroll - Personal Emoluments	477,000	436,000	359,000	327,414.92
	Industrial Wages	0	0	0	0.00
		477,000	436,000	359,000	327,414.92
	Other Charges	14,000	12,000	14,000	8,524.45
	Total Office of the Chief Technical Officer	491,000	448,000	373,000	335,939.37

HEAD 4 - CUSTOMS(i) Minister: Chief MinisterControlling Officer: Collector of CustomsEstimate 2026/27: £11,702,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>CUSTOMS</u>
1	1	Collector of Customs
2	2	Assistant Collector of Customs
13	13	Senior Customs Officer
59	59	Executive Customs Officer
91	91	Customs Officer
1	1	Marine Fleet Manager / Mechanic
1	0	Marine Mechanic
1	1	Administrative Officer
1	1	Typist
<u>170</u>	<u>169</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>1</u>	<u>1</u>

SUMMARY

2026/2027	2025/2026
<u>171</u>	<u>170</u>

TOTAL CUSTOMS

HEAD 4 - CUSTOMS		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	6,642,000	6,316,000	6,240,000	6,107,034.00
	(b) Overtime:				
	(i) Approved/Emergency	1,000	200,000	1,000	0.00
	(ii) Conditioned	1,800,000	1,973,000	1,800,000	1,796,037.90
	<i>Emergency</i>	0	0	0	155,505.11
		1,801,000	2,173,000	1,801,000	1,951,543.01
	(c) Allowances	1,250,000	1,270,000	1,300,000	1,261,231.76
	(d) Employer's Pension Contributions	784,000	710,000	634,000	626,926.55
		10,477,000	10,469,000	9,975,000	9,946,735.32
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	10,477,000	10,469,000	9,975,000	9,946,735.32
<u>OTHER CHARGES</u>					
2	(1) General Expenses	25,000	27,000	25,000	20,933.26
	(2) Electricity and Water	74,000	71,000	75,000	73,210.49
	(3) Telephone Service	50,000	45,000	45,000	40,819.72
	(4) Printing and Stationery	11,000	12,000	11,000	12,102.31
	(5) Computer and Office Equipment Expenses	15,000	23,000	12,000	11,565.33
	(6) Rents and Service Charges	212,000	206,000	206,000	193,082.48
	(7) Enforcement Expenses	36,000	21,000	20,000	21,758.97
	(8) Investigation Expenses	44,000	25,000	20,000	19,955.37
	(9) Uniforms and Protective Clothing	96,000	53,000	45,000	28,095.93
	(10) Official Visits and Functions	15,000	5,000	5,000	3,049.38
	(11) Training Expenses	69,000	33,000	32,000	12,676.21
	(12) Marine Expenses	292,000	114,000	130,000	128,661.30
	(13) Dog Section Costs	37,000	13,000	15,000	11,505.23
	(14) Destruction of Confiscated Items	1,000	2,000	1,000	9,535.59
	(15) ASYCUDA Expenses	1,000	47,000	102,000	101,084.24
	(16) Leasing Agreements	1,000	0	1,000	354,556.38
	(17) Contribution to Gibraltar Development Corporation - Staff Service (i)	37,000	38,000	35,000	34,184.73
	Contracted Services:				
	(18) Cleaning Services	153,000	155,000	135,000	147,681.89
	(19) Security Services	28,000	22,000	28,000	21,963.99
	(20) Radio Communication System - Gibtelecom Ltd	28,000	27,930	28,000	28,125.00
	<i>Losses of Public Funds</i>	0	70	0	0.00
	<i>Ex-Gratia Payments</i>	0	0	0	30,000.00
	Total Other Charges	1,225,000	940,000	971,000	1,304,547.80
<u>TOTAL CUSTOMS</u>					
	Payroll - Personal Emoluments	10,477,000	10,469,000	9,975,000	9,946,735.32
	Industrial Wages	0	0	0	0.00
		10,477,000	10,469,000	9,975,000	9,946,735.32
	Other Charges	1,225,000	940,000	971,000	1,304,547.80
	Total Customs	11,702,000	11,409,000	10,946,000	11,251,283.12

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 5 - PARLIAMENT

(i) Minister: Chief Minister

Controlling Officer: Clerk to the Parliament

Estimate 2026/27: £1,920,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	PARLIAMENT
1	1	Senior Executive Officer
2	2	Higher Executive Officer
1	1	Usher (Administrative Officer)
<u>4</u>	<u>4</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026	
<u>4</u>	<u>4</u>	TOTAL PARLIAMENT

HEAD 5 - PARLIAMENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	183,000	187,000	178,000	188,464.18
	(b) Overtime:				
	(i) Approved/Emergency	1,000	32,000	1,000	0.00
	Emergency	0	0	0	21,560.73
		1,000	32,000	1,000	21,560.73
	(c) Allowances	3,000	3,000	3,000	3,051.55
	(d) Employer's Pension Contributions	5,000	6,000	5,000	0.00
		192,000	228,000	187,000	213,076.46
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	192,000	228,000	187,000	213,076.46
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	7,000	2,000	2,000	2,826.30
	(2) Electricity and Water	5,000	5,000	4,000	3,641.02
	(3) Telephone Service	4,000	4,000	4,000	3,857.49
	(4) Printing and Stationery	2,000	2,000	2,000	2,654.36
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	351.12
	(6) Rents and Service Charges	6,000	6,000	6,000	5,651.68
	(7) Postage Expenses	1,000	1,000	1,000	24.60
	(8) Commonwealth Parliamentary Association Expenses	130,000	72,000	70,000	62,230.35
	(9) Secretarial Assistance to the Leader of the Opposition	1,000	500	1,000	500.04
	(10) Select Committees	1,000	500	1,000	883.97
	Elected Members:				
	(11) Elected Members Allowances	786,000	774,000	743,000	745,880.55
	(12) Ministers and Office Holders Allowances	746,000	736,000	717,000	716,599.68
		1,532,000	1,510,000	1,460,000	1,462,480.23
	(13) Hansard Production Costs	15,000	10,000	20,000	17,459.91
	(14) Official Visits and Functions	5,000	0	0	0.00
	(15) Register of Electors Expenses:				
	(a) Staff Remuneration	1,000	0	1,000	0.00
	(b) Other Costs	1,000	1,000	1,000	930.00
		2,000	1,000	2,000	930.00
	Contracted Services:				
	(16) Cleaning Services	6,000	6,000	6,000	5,925.10
	(17) Recording Equipment	10,000	9,000	10,000	8,661.04
	Total Other Charges	1,728,000	1,630,000	1,590,000	1,578,077.21
	<u>TOTAL PARLIAMENT</u>				
	Payroll - Personal Emoluments	192,000	228,000	187,000	213,076.46
	Industrial Wages	0	0	0	0.00
		192,000	228,000	187,000	213,076.46
	Other Charges	1,728,000	1,630,000	1,590,000	1,578,077.21
	Total Parliament	1,920,000	1,858,000	1,777,000	1,791,153.67

HEAD 6 - PERSONNEL AND DEVELOPMENT(i) Minister: Chief MinisterControlling Officer: Director of Personnel and DevelopmentEstimate 2026/27: £8,833,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	
1	1	PERSONNEL AND DEVELOPMENT
5	5	Senior Officer
9	9	Senior Executive Officer
8	8	Higher Executive Officer
9	9	Executive Officer
9	9	Administrative Officer
9	9	Administrative Assistant
		WELLBEING SECTION
1	1	Wellbeing Support Officer (a)
1	1	Higher Executive Officer
1	1	Executive Officer
44	44	
		Supernumerary Staff
3	4	Senior Officer
1	1	Compliance & Investigating Officer
1	1	Deputy Director of Nursing Services
1	1	Marine Surveyor
3	3	Senior Executive Officer
1	1	Administrative and Managerial Support Officer
5	4	Higher Executive Officer
1	1	Executive Customs Officer
1	1	IT Officer Level 1
1	1	Leading Firefighter
18	16	Executive Officer
1	1	Personal Secretary
15	11	Administrative Officer
1	1	Upper Rock Site Officer
4	12	Administrative Assistant
1	1	Clerk / Wordprocessor
5	5	School Crossing Patrol Officer
0	1	<i>Education and Training Policy Advisor</i>
0	1	<i>Instructional Officer</i>
		Supernumerary Career Breaks
2	2	Executive Officer
5	3	Administrative Officer
2	1	Administrative Assistant
72	73	
2026/2027	2025/2026	
116	117	

(a) Up to 2025/26 titled 'Welfare Officer'

HEAD 6 - PERSONNEL AND DEVELOPMENT (cont)**(iii) INDUSTRIAL STAFF**

2026/2027	2025/2026
1	1

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF

2026/2027	2025/2026
32	35

SUMMARY

2026/2027	2025/2026
149	153

TOTAL PERSONNEL AND DEVELOPMENT

HEAD 6 - PERSONNEL AND DEVELOPMENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	4,127,000	3,955,000	4,083,000	3,665,975.64
	(b) Overtime:				
	(i) Approved/Emergency	1,000	6,000	1,000	0.00
	(ii) Conditioned	9,000	9,000	9,000	8,829.84
	<i>Emergency</i>	0	0	0	10,053.62
		10,000	15,000	10,000	18,883.46
	(c) Allowances	110,000	145,000	130,000	95,481.00
	(d) Employer's Pension Contributions	325,000	247,000	250,000	215,845.07
		4,572,000	4,362,000	4,473,000	3,996,185.17
	(2) Industrial Wages				
	(a) Basic Wages	25,000	24,000	23,000	22,367.77
	(b) Overtime:				
	(i) Approved/Emergency	0	0	0	0.00
	<i>Emergency</i>	0	0	0	58.94
		0	0	0	58.94
	(c) Allowances	0	0	0	0.00
	(d) Employer's Pension Contributions	4,000	4,000	4,000	3,802.29
		29,000	28,000	27,000	26,229.00
	Total Payroll	4,601,000	4,390,000	4,500,000	4,022,414.17
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	10,000	10,000	10,000	9,948.21
	(2) Electricity and Water	8,000	9,000	8,000	7,524.00
	(3) Telephone Service	11,000	12,000	11,000	11,239.05
	(4) Printing and Stationery	5,000	5,000	5,000	4,858.61
	(5) Computer and Office Equipment Expenses	15,000	15,000	15,000	15,497.97
	(6) Rents and Service Charges	32,000	32,000	32,000	31,413.52
	(7) Recruitment Expenses	10,000	9,000	10,000	12,894.89
	(8) Medical Examinations	1,000	0	10,000	20,847.50
	(9) Repatriation Expenses	1,000	0	1,000	0.00
	(10) Early Exit Schemes	1,800,000	1,780,000	1,900,000	1,953,057.72
	(11) Ex-Gratia Payments	120,000	585,000	126,000	969,915.27
	(12) Contribution to Gibraltar Development Corporation - Staff Services (i)	1,485,000	1,686,000	1,648,000	1,525,039.34
	(13) Final Salary Commutation Costs	257,000	231,000	156,000	122,375.70
	(14) Contract Officers	65,000	0	0	0.00
	Contracted Services:				
	(15) Cleaning Services	21,000	21,000	19,000	18,746.00
	(16) Occupational Health Services	370,000	400,000	370,000	123,433.32
	(17) Trauma Risk Management Services	21,000	22,000	21,000	3,384.00
	Total Other Charges	4,232,000	4,817,000	4,342,000	4,830,175.10
	<u>TOTAL PERSONNEL AND DEVELOPMENT</u>				
	Payroll - Personal Emoluments	4,572,000	4,362,000	4,473,000	3,996,185.17
	Industrial Wages	29,000	28,000	27,000	26,229.00
		4,601,000	4,390,000	4,500,000	4,022,414.17
	Other Charges	4,232,000	4,817,000	4,342,000	4,830,175.10
	Total Personnel and Development	8,833,000	9,207,000	8,842,000	8,852,589.27

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 7 - DEPARTMENT OF IMMIGRATION AND HOME AFFAIRS(i) Minister: Chief MinisterControlling Officer: Principal Secretary (Department of Immigration and Home Affairs)Estimate 2026/27: £1,629,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>DEPARTMENT OF IMMIGRATION AND HOME AFFAIRS</u>
1	1	Senior Officer
1	1	Senior Executive Officer
3	3	Higher Executive Officer
6	6	Executive Officer
10	10	Administrative Officer
2	3	Administrative Assistant
<u>23</u>	<u>24</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>6</u>	<u>5</u>

SUMMARY

2026/2027	2025/2026
<u>29</u>	<u>29</u>

**TOTAL DEPARTMENT OF IMMIGRATION AND
HOME AFFAIRS**

HEAD 7 - DEPARTMENT OF IMMIGRATION AND HOME AFFAIRS (i)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
PAYROLL					
1	(1) Personal Emoluments				
	(a) Salaries	753,000	813,000	752,000	719,814.27
	(b) Overtime:				
	(i) Approved/Emergency	1,000	45,000	1,000	0.00
	(ii) Marriage Ceremonies	30,000	30,000	30,000	19,875.00
	<i>Emergency</i>	0	0	0	67,801.01
		31,000	75,000	31,000	87,676.01
	(c) Allowances	15,000	14,000	15,000	14,533.66
	(d) Employer's Pension Contributions	36,000	37,000	42,000	25,147.96
		835,000	939,000	840,000	847,171.90
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	835,000	939,000	840,000	847,171.90
OTHER CHARGES					
2	(1) General Expenses	7,000	7,000	7,000	6,235.31
	(2) Electricity and Water	7,000	7,000	7,000	6,544.22
	(3) Telephone Service	17,000	20,000	17,000	15,928.96
	(4) Printing and Stationery	24,000	28,000	15,000	23,463.91
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	680.00
	(6) Rebinding of Registers	1,000	0	1,000	990.00
	(7) Identity and Residence Cards	170,000	170,000	165,000	274,319.09
	(8) Marriages	1,000	0	1,000	34.93
	(9) Passport Expenses	300,000	295,000	300,000	295,340.05
	(10) Replacement of Documents	1,000	0	1,000	0.00
	(11) Asylum Seeker and Refugee Expenses	13,000	54,000	13,000	32,063.75
	(12) Contribution to Gibraltar Development Corporation - Staff Services (ii)	208,000	166,000	150,000	129,037.15
	(13) Visas	1,000	0	1,000	0.00
	(14) CCTV	1,000	0	1,000	0.00
	Contracted Services:				
	(15) Digitalisation Expenses	30,000	50,000	30,000	29,015.57
	(16) Cleaning Services	12,000	10,000	12,000	0.00
	<i>Security Services</i>	0	0	0	65,494.20
	<i>Upkeep of Planted Areas</i>	0	0	0	5,493.72
	<i>Contribution from the Consolidated Fund to the Borders and Coastguard Agency (iii)(iv)</i>	0	0	0	8,778,000.00
	Total Other Charges	794,000	808,000	722,000	9,662,640.86
TOTAL DEPARTMENT OF IMMIGRATION AND HOME AFFAIRS					
	Payroll - Personal Emoluments	835,000	939,000	840,000	847,171.90
	Industrial Wages	0	0	0	0.00
		835,000	939,000	840,000	847,171.90
	Other Charges	794,000	808,000	722,000	9,662,640.86
	Total Department of Immigration and Home Affairs	1,629,000	1,747,000	1,562,000	10,509,812.76

(i) Up to 2024/25 titled 'Immigration and Civil Status'

(ii) Appendix B - Gibraltar Development Corporation (page 165)

(iii) Appendix C - Borders and Coastguard Agency (page 182)

(iv) From 2025/26 shown under Head 8 Borders and Coastguard Agency (page 36)

HEAD 8 - BORDERS AND COASTGUARD AGENCY^(a)

(i) Minister: Chief Minister

Controlling Officer: Accountant General

Estimate 2026/27: £9,041,000

(a) Staff shown under Appendix C - Borders and Coastguard Agency (page 181)

HEAD 8 - BORDERS AND COASTGUARD AGENCY		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
Contribution from the Consolidated Fund to the Borders and Coastguard Agency: (i)					
2	(1) Contribution from Revenues Received	0	0	0	0.00
	(2) Additional Contribution	9,041,000	8,852,000	8,523,000	0.00
	Total Other Charges	9,041,000	8,852,000	8,523,000	0.00
<u>TOTAL BORDERS AND COASTGUARD AGENCY</u>					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
	Other Charges	9,041,000	8,852,000	8,523,000	0.00
	Total Borders and Coastguard Agency	9,041,000	8,852,000	8,523,000	0.00

HEAD 9 - FINANCIAL SECRETARY'S OFFICE(i) Minister: Chief MinisterControlling Officer: Financial SecretaryEstimate 2026/27: £691,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>FINANCIAL SECRETARY'S OFFICE</u>
1	1	Financial Secretary
2	2	Senior Officer
2	3	Senior Executive Officer
2	2	Higher Executive Officer
4	4	Executive Officer
2	2	Administrative Officer
<u>13</u>	<u>14</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026	
<u>13</u>	<u>14</u>	TOTAL FINANCIAL SECRETARY'S OFFICE

HEAD 9 - FINANCIAL SECRETARY'S OFFICE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	608,000	630,000	584,000	561,434.95
	(b) Overtime:				
	(i) Approved/Emergency	1,000	70,000	1,000	0.00
	<i>Emergency</i>	0	0	0	74,185.84
		1,000	70,000	1,000	74,185.84
	(c) Allowances	5,000	2,000	20,000	6,027.12
	(d) Employer's Pension Contributions	34,000	27,000	17,000	19,022.51
		648,000	729,000	622,000	660,670.42
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	648,000	729,000	622,000	660,670.42
<u>OTHER CHARGES</u>					
2	(1) General Expenses	3,000	2,000	3,000	4,784.06
	(2) Electricity and Water	3,000	3,000	3,000	3,000.00
	(3) Telephone Service	6,000	6,000	7,000	6,658.47
	(4) Printing and Stationery	22,000	26,000	18,000	18,785.05
	(5) Computer and Office Equipment Expenses	3,000	2,000	6,000	2,770.68
	(6) Cleaning Expenses	1,000	1,000	1,000	1,000.00
	(7) Publications	3,000	3,000	3,000	1,470.00
	(8) Training Expenses	1,000	0	1,000	0.00
	(9) Supervision of Financial Businesses (Anti-Money Laundering)	1,000	0	1,000	0.00
	Total Other Charges	43,000	43,000	43,000	38,468.26
<u>TOTAL FINANCIAL SECRETARY'S OFFICE</u>					
	Payroll - Personal Emoluments	648,000	729,000	622,000	660,670.42
	Industrial Wages	0	0	0	0.00
		648,000	729,000	622,000	660,670.42
	Other Charges	43,000	43,000	43,000	38,468.26
	Total Financial Secretary's Office	691,000	772,000	665,000	699,138.68

HEAD 10 - GOVERNMENT LAW OFFICES

(i) <u>Minister:</u>	Chief Minister (Advisory and Parliamentary Counsel Offices) Minister for Justice, Trade and Industry
<u>Controlling Officers:</u>	Senior Executive Officer, Advisory and Parliamentary Counsel Offices [subheads 1(1) to 2(20) and 2(22) to 2(23)] Chief Secretary [subhead 2(21)]
<u>Estimate 2026/27:</u>	£6,070,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)**GOVERNMENT LAW OFFICES****OFFICE OF CRIMINAL PROSECUTIONS
AND LITIGATION**

2026/2027	2025/2026
1	1
1	1
14	13
1	1
1	1
1	1
1	1
1	1
20	19

Director of Public Prosecutions
Senior Crown Counsel
Crown Counsel
Executive Officer
Personal Secretary
Administrative Officer
Typist

**ADVISORY AND PARLIAMENTARY
COUNSEL OFFICES**

2026/2027	2025/2026
1	1
1	1
1	1
12	12
1	1
3	3
2	2
3	3
2	2
26	26

Parliamentary Counsel
Solicitor General (Senior Crown Counsel)
Crown Counsel (Senior Law Drafter)
Crown Counsel
Senior Executive Officer
Higher Executive Officer
Executive Officer
Administrative Officer
Administrative Assistant

2026/2027	2025/2026
46	45

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
4	3

SUMMARY

2026/2027	2025/2026
50	48

TOTAL GOVERNMENT LAW OFFICES

HEAD 10 - GOVERNMENT LAW OFFICES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	Office of Criminal Prosecutions and Litigation:				
	(a) Salaries	1,480,000	1,452,000	1,420,000	1,438,301.57
	(b) Overtime:				
	(i) Approved/Emergency	1,000	0	1,000	0.00
	<i>Emergency</i>	0	0	0	0.00
		1,000	0	1,000	0.00
	(c) Allowances	5,000	3,000	5,000	7,081.62
	(d) Employer's Pension Contributions	99,000	97,000	95,000	95,369.59
		1,585,000	1,552,000	1,521,000	1,540,752.78
	Advisory and Parliamentary Counsel Offices:				
	(e) Salaries	1,268,000	1,300,000	1,262,000	1,345,170.16
	(f) Overtime:				
	(i) Approved/Emergency	1,000	5,000	1,000	0.00
	<i>Emergency</i>	0	0	0	7,685.05
		1,000	5,000	1,000	7,685.05
	(g) Allowances	97,000	108,000	97,000	93,191.86
	(h) Employer's Pension Contributions	76,000	82,000	80,000	91,105.77
		1,442,000	1,495,000	1,440,000	1,537,152.84
		3,027,000	3,047,000	2,961,000	3,077,905.62
	Advisory and Parliamentary Counsel Offices:				
	(2) Industrial Wages				
	<i>Basic Wages</i>	0	0	0	19,068.33
	Overtime:				
	<i>Emergency</i>	0	0	0	0.00
		0	0	0	0.00
	<i>Allowances</i>	0	0	0	0.00
	<i>Employer's Pension Contributions</i>	0	0	0	2,237.37
		0	0	0	21,305.70
	Total Payroll	3,027,000	3,047,000	2,961,000	3,099,211.32
<u>OTHER CHARGES</u>					
	Office of Criminal Prosecutions and Litigation:				
2	(1) General Expenses	9,000	13,000	9,000	6,379.67
	(2) Electricity and Water	6,000	6,000	6,000	5,401.18
	(3) Telephone Service	6,000	5,000	6,000	5,919.59
	(4) Printing and Stationery	12,000	10,000	7,000	6,937.87
	(5) Computer and Office Equipment Expenses	1,000	0	1,000	539.19
	(6) Books and Subscriptions	110,000	110,000	86,000	84,809.20
	(7) Witnesses	12,000	10,000	12,000	8,673.15
	(8) Training Expenses	6,000	0	1,000	0.00
	(9) Conferences	5,000	5,000	5,000	1,874.39
	(10) Contribution to Gibraltar Development Corporation - Staff Services (i)	157,000	112,000	106,000	103,869.01
	<i>carried forward</i>	324,000	271,000	239,000	224,403.25

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 10 - GOVERNMENT LAW OFFICES (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
	<i>brought forward</i>	324,000	271,000	239,000	224,403.25
	OTHER CHARGES (cont)				
	Office of Criminal Prosecutions and Litigation: (cont)				
	Contracted Services:				
2	(11) Cleaning Services	13,000	13,000	12,000	10,959.40
	(12) Maintenance of Air-Conditioning Units	5,000	3,000	5,000	3,420.00
		342,000	287,000	256,000	238,782.65
	Advisory and Parliamentary Counsel Offices:				
	(13) General Expenses	16,000	8,000	16,000	6,381.24
	(14) Electricity and Water	5,000	5,000	5,000	4,430.03
	(15) Telephone Service	19,000	13,000	19,000	13,348.60
	(16) Printing and Stationery	75,000	60,000	75,000	80,024.57
	(17) Computer and Office Equipment Expenses	1,000	1,000	1,000	524.00
	(18) Publications	30,000	30,000	30,000	11,097.50
	(19) Training Expenses	1,000	2,000	1,000	924.00
	(20) Repairs and Maintenance	1,000	1,000	1,000	817.50
	(21) Professional Fees	2,500,000	4,310,000	2,500,000	4,750,341.96
	(22) Conferences	40,000	40,000	40,000	44,703.37
	Contracted Services:				
	(23) Cleaning Services	13,000	13,000	12,000	0.00
	<i>Contribution to Gibraltar Development Corporation - Staff Services (i)</i>	0	0	0	59,515.68
		2,701,000	4,483,000	2,700,000	4,972,108.45
	Total Other Charges	3,043,000	4,770,000	2,956,000	5,210,891.10
	TOTAL GOVERNMENT LAW OFFICES				
	Payroll - Personal Emoluments	3,027,000	3,047,000	2,961,000	3,077,905.62
	Industrial Wages	0	0	0	21,305.70
		3,027,000	3,047,000	2,961,000	3,099,211.32
	Other Charges	3,043,000	4,770,000	2,956,000	5,210,891.10
	Total Government Law Offices	6,070,000	7,817,000	5,917,000	8,310,102.42

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 11 - SOCIAL SECURITY(i) Minister: Chief MinisterControlling Officer: Principal Secretary (Social Security) [subheads 1(1) to 2(15)]
Financial Secretary [subheads 2(16) and 2(17)]Estimate 2026/27: £30,405,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>SOCIAL SECURITY</u>
1	1	Senior Officer
1	1	Senior Executive Officer
2	2	Higher Executive Officer
6	6	Executive Officer
15	15	Administrative Officer
7	7	Administrative Assistant
<u>32</u>	<u>32</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>3</u>	<u>4</u>

SUMMARY

2026/2027	2025/2026	
<u>35</u>	<u>36</u>	TOTAL SOCIAL SECURITY

HEAD 11 - SOCIAL SECURITY		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	900,000	838,000	893,000	919,793.13
	(b) Overtime:				
	(i) Approved/Emergency	1,000	26,000	1,000	0.00
	<i>Emergency</i>	0	0	0	17,462.18
		1,000	26,000	1,000	17,462.18
	(c) Allowances	20,000	33,000	20,000	17,964.07
	(d) Employer's Pension Contributions	64,000	63,000	81,000	69,028.16
		985,000	960,000	995,000	1,024,247.54
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	985,000	960,000	995,000	1,024,247.54
<u>OTHER CHARGES</u>					
2	(1) General Expenses	7,000	13,000	6,000	3,400.79
	(2) Electricity and Water	5,000	5,000	5,000	4,641.45
	(3) Telephone Service	10,000	10,000	10,000	10,275.82
	(4) Printing and Stationery	5,000	5,000	5,000	4,636.76
	(5) Computer and Office Equipment Expenses	5,000	5,000	5,000	4,865.55
	(6) Rents and Service Charges	11,000	11,000	11,000	11,190.60
	(7) Postage Expenses	2,000	2,000	2,000	2,026.60
	(8) Compensation to Victims of Crime	1,000	0	1,000	0.00
	(9) Contribution to Gibraltar Development Corporation - Staff Services (i)	102,000	136,000	130,000	90,098.53
	Support to the Disabled:				
	(10) Disability Benefit	3,000,000	3,075,000	2,500,000	2,614,371.28
	(11) Contingencies	5,000	5,000	5,000	5,000.00
	<i>Home Help Scheme</i>	0	70,000	45,000	45,000.00
		3,005,000	3,150,000	2,550,000	2,664,371.28
	Contracted Services:				
	(12) Cleaning Services	20,000	20,000	20,000	19,226.00
	(13) Security Services	42,000	43,000	40,000	35,332.15
	(14) CCTV	4,000	3,980	4,000	4,863.58
	(15) Document Storage	1,000	0	0	0.00
	<i>Losses of Public Funds</i>	0	20	0	180.00
		3,220,000	3,404,000	2,789,000	2,855,109.11
	(16) Payment to Social Assistance Fund - Import Duty (ii)	22,200,000	21,560,000	7,300,000	17,200,000.00
	(17) Contribution to Statutory Benefits Fund	4,000,000	0	4,000,000	0.00
	Total Other Charges	29,420,000	24,964,000	14,089,000	20,055,109.11
TOTAL SOCIAL SECURITY					
	Payroll - Personal Emoluments	985,000	960,000	995,000	1,024,247.54
	Industrial Wages	0	0	0	0.00
		985,000	960,000	995,000	1,024,247.54
	Other Charges	29,420,000	24,964,000	14,089,000	20,055,109.11
	Total Social Security	30,405,000	25,924,000	15,084,000	21,079,356.65

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Appendix K - Social Assistance Fund (page 215)

HEAD 12 - DIGITAL SERVICES

(i) Minister: Chief Minister

Controlling Officer: Chief Secretary

Estimate 2026/27: £1,173,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	DIGITAL SERVICES
1	1	Chief Officer eServices and Innovation
1	1	Higher Executive Officer
5	5	Executive Officer
4	4	Administrative Officer
1	1	Administrative Assistant
<u>12</u>	<u>12</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>10</u>	<u>10</u>

SUMMARY

2026/2027	2025/2026	
<u>22</u>	<u>22</u>	TOTAL DIGITAL SERVICES

HEAD 12 - DIGITAL SERVICES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	320,000	455,000	336,000	448,429.46
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	1,135.30
		1,000	1,000	1,000	1,135.30
	(c) Allowances	12,000	11,000	12,000	1,723.58
	(d) Employer's Pension Contributions	28,000	27,000	35,000	16,020.34
		361,000	494,000	384,000	467,308.68
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	361,000	494,000	384,000	467,308.68
<u>OTHER CHARGES</u>					
2	(1) General Expenses	10,000	10,000	10,000	7,304.89
	(2) Electricity and Water	10,000	11,000	10,000	10,074.16
	(3) Telephone Service	15,000	15,000	14,000	15,240.16
	(4) Printing and Stationery	3,000	3,000	4,000	3,395.72
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	2,673.38
	(6) Rents and Service Charges	150,000	142,000	147,000	147,277.18
	(7) Consultancy Services	96,000	110,000	96,000	239,408.69
	(8) Contribution to Gibraltar Development Corporation - Staff Services (i)	486,000	477,000	444,000	362,312.40
	Contracted Services:				
	(9) Cleaning Services	21,000	21,000	21,000	21,675.22
	(10) Security Services	20,000	20,000	19,000	17,516.72
	Total Other Charges	812,000	810,000	766,000	826,878.52
<u>TOTAL DIGITAL SERVICES</u>					
	Payroll - Personal Emoluments	361,000	494,000	384,000	467,308.68
	Industrial Wages	0	0	0	0.00
		361,000	494,000	384,000	467,308.68
	Other Charges	812,000	810,000	766,000	826,878.52
	Total Digital Services	1,173,000	1,304,000	1,150,000	1,294,187.20

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 13 - INFORMATION TECHNOLOGY AND LOGISTICS DEPARTMENT(i) Minister: Chief MinisterControlling Officer: Chief SecretaryEstimate 2026/27: £9,624,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	INFORMATION TECHNOLOGY AND LOGISTICS DEPARTMENT
1	1	Director IT&LD (Senior Officer)
1	1	Assistant IT&LD Director
3	3	IT Officer Level 3
15	15	IT Officer Level 2
6	7	IT Officer Level 1
1	1	Executive Officer
3	2	IT Technician
6	6	IT Trainee Technician
<u>36</u>	<u>36</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>2</u>	<u>2</u>

SUMMARY

2026/2027	2025/2026
<u>38</u>	<u>38</u>

**TOTAL INFORMATION TECHNOLOGY AND
LOGISTICS DEPARTMENT**

HEAD 13 - INFORMATION TECHNOLOGY AND LOGISTICS DEPARTMENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	1,744,000	1,540,000	1,534,000	1,360,640.83
	(b) Overtime:				
	(i) Approved/Emergency	1,000	158,000	1,000	0.00
	Emergency	0	0	0	239,420.17
		1,000	158,000	1,000	239,420.17
	(c) Allowances	40,000	67,000	40,000	76,001.55
	(d) Employer's Pension Contributions	152,000	135,000	135,000	117,447.82
		1,937,000	1,900,000	1,710,000	1,793,510.37
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	1,937,000	1,900,000	1,710,000	1,793,510.37
<u>OTHER CHARGES</u>					
2	(1) General Expenses	4,000	5,000	4,000	3,979.48
	(2) Electricity and Water	8,000	8,000	8,000	7,417.10
	(3) Telephone Service	5,000	6,000	5,000	5,094.22
	(4) Printing and Stationery	1,000	1,000	1,000	964.03
	(5) Computer and Office Equipment Expenses	7,000	8,000	7,000	7,003.32
	(6) Uniforms and Protective Clothing	2,000	2,000	2,000	1,620.04
	(7) Conferences	16,000	16,000	16,000	9,249.85
	(8) Consultancy Services	107,000	107,000	106,000	106,122.00
	(9) Contribution to Gibraltar Development Corporation - Staff Services (i)	142,000	140,000	136,000	99,990.87
	(10) Leasing Agreements	106,000	90,000	106,000	77,067.53
	Contracted Services:				
	(11) Electronic Data Communication - Gibtelecom Ltd	159,000	192,000	159,000	212,571.38
	(12) Maintenance Agreements and Licences	7,116,000	7,000,000	6,600,000	6,409,940.70
	(13) Cleaning Services	14,000	14,000	13,000	12,497.32
	Total Other Charges	7,687,000	7,589,000	7,163,000	6,953,517.84
<u>TOTAL INFORMATION TECHNOLOGY AND LOGISTICS DEPARTMENT</u>					
	Payroll - Personal Emoluments	1,937,000	1,900,000	1,710,000	1,793,510.37
	Industrial Wages	0	0	0	0.00
		1,937,000	1,900,000	1,710,000	1,793,510.37
	Other Charges	7,687,000	7,589,000	7,163,000	6,953,517.84
	Total Information Technology and Logistics Department	9,624,000	9,489,000	8,873,000	8,747,028.21

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 14 - BROADCASTING

(i) Minister: Chief Minister

Controlling Officer: Chief Secretary

Estimate 2026/27: £6,000,000

HEAD 14 - BROADCASTING		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
2	(1) Contribution to Gibraltar Broadcasting Corporation	6,000,000	5,719,000	5,600,000	5,601,708.00
	Total Other Charges	6,000,000	5,719,000	5,600,000	5,601,708.00
TOTAL BROADCASTING					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
		0	0	0	0.00
	Other Charges	6,000,000	5,719,000	5,600,000	5,601,708.00
	Total Broadcasting	6,000,000	5,719,000	5,600,000	5,601,708.00

HEAD 15 - GIBRALTAR REGULATORY AUTHORITY

(i) Minister: Chief Minister

Controlling Officer: Chief Secretary

Estimate 2026/27: £2,400,000

HEAD 15 - GIBRALTAR REGULATORY AUTHORITY (i)		ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
2	(1) Contribution to Gibraltar Regulatory Authority	2,400,000	2,000,000	2,000,000	2,000,000.00
	Total Other Charges	2,400,000	2,000,000	2,000,000	2,000,000.00
<u>TOTAL GIBRALTAR REGULATORY AUTHORITY</u>					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
		0	0	0	0.00
	Other Charges	2,400,000	2,000,000	2,000,000	2,000,000.00
	Total Gibraltar Regulatory Authority	2,400,000	2,000,000	2,000,000	2,000,000.00

(i) In accordance with Section 19(2) of the Gibraltar Regulatory Act accounts for the Authority will be laid before Parliament

HEAD 16 - OFFICE OF THE DEPUTY CHIEF MINISTER(i) Minister: Deputy Chief MinisterControlling Officer: Principal Secretary, Operations, Deputy Chief Minister's OfficeEstimate 2026/27: £2,512,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>OFFICE OF THE DEPUTY CHIEF MINISTER</u>
1	1	Senior Executive Officer
1	1	Higher Executive Officer
1	2	Executive Officer
1	1	Personal Secretary
1	0	Administrative Officer
1	1	Administrative Assistant
<u>6</u>	<u>6</u>	
2026/2027	2025/2026	<u>ARCHIVES</u>
1	1	Archivist
2	2	Administrative Officer
<u>3</u>	<u>3</u>	
2026/2027	2025/2026	
<u>9</u>	<u>9</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>1</u>	<u>1</u>

SUMMARY

2026/2027	2025/2026
<u>10</u>	<u>10</u>

**TOTAL OFFICE OF THE DEPUTY
CHIEF MINISTER**

HEAD 16 - OFFICE OF THE DEPUTY CHIEF MINISTER		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	General Office:				
	(a) Salaries	157,000	160,000	149,000	200,280.53
	(b) Overtime:				
	(i) Approved/Emergency	1,000	16,000	1,000	0.00
	Emergency	0	0	0	16,445.21
		1,000	16,000	1,000	16,445.21
	(c) Allowances	5,000	5,000	9,000	5,387.16
	(d) Employer's Pension Contributions	5,000	5,000	4,000	329.62
		168,000	186,000	163,000	222,442.52
	Archives:				
	(e) Salaries	79,000	75,000	72,000	69,698.73
	(f) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	Emergency	0	0	0	685.82
		1,000	1,000	1,000	685.82
	(g) Allowances	1,000	0	1,000	0.00
	(h) Employer's Pension Contributions	0	0	0	0.00
		81,000	76,000	74,000	70,384.55
		249,000	262,000	237,000	292,827.07
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	249,000	262,000	237,000	292,827.07
	<u>OTHER CHARGES</u>				
	General Office:				
2	(1) General Expenses	2,000	2,000	2,000	1,100.39
	(2) Electricity and Water	0	0	0	0.00
	(3) Telephone Service	7,000	7,000	7,000	8,863.93
	(4) Printing and Stationery	4,000	4,000	4,000	3,347.82
	(5) Computer and Office Equipment Expenses	1,000	0	1,000	2.25
	(6) London Office - Gibraltar Strand Management Company Limited	1,170,000	1,170,000	1,170,000	1,139,341.06
	(7) Brussels Office	275,000	150,000	175,000	168,550.55
	(8) UK Parliamentary Consultancy	113,000	90,000	113,000	112,780.80
	(9) Government Communication, Information and Lobbying	200,000	200,000	200,000	194,638.15
	(10) Lands Advertising and Official Notices	100,000	20,000	100,000	45,360.00
	(11) Self Determination Seminar and Promotion	50,000	10,000	50,000	236.40
	(12) Land and Property Management	55,000	25,000	55,000	15,093.74
	(13) Work in relation to the UK departure from the EU	105,000	85,000	105,000	96,524.34
	(14) Commonwealth Foundation Membership	14,000	14,000	14,000	13,642.00
	(15) Commonwealth Events and Business Development	7,000	1,000	7,000	14,676.47
	(16) Commonwealth Local Government Forum	4,000	4,000	4,000	3,966.00
	(17) Commonwealth Enterprise and Investment Council	69,000	69,000	69,000	62,409.98
	(18) The Mount Expenses	20,000	8,000	5,000	6,223.63
	(19) Hong Kong Office	1,000	1,000	1,000	1,169.93
		2,197,000	1,860,000	2,082,000	1,887,927.44
	carried forward	2,197,000	1,860,000	2,082,000	1,887,927.44

HEAD 16 - OFFICE OF THE DEPUTY CHIEF MINISTER		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
<i>(cont)</i>		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
	<i>brought forward</i>	2,197,000	1,860,000	2,082,000	1,887,927.44
	<u>OTHER CHARGES</u> <i>(cont)</i>				
	Archives:				
2	(20) General Expenses	33,000	28,000	33,000	25,623.70
	(21) Contribution to Gibraltar Development Corporation - Staff Services (i)	33,000	34,000	31,000	30,415.50
		66,000	62,000	64,000	56,039.20
	Total Other Charges	2,263,000	1,922,000	2,146,000	1,943,966.64
TOTAL OFFICE OF THE DEPUTY CHIEF MINISTER					
	Payroll - Personal Emoluments	249,000	262,000	237,000	292,827.07
	Industrial Wages	0	0	0	0.00
		249,000	262,000	237,000	292,827.07
	Other Charges	2,263,000	1,922,000	2,146,000	1,943,966.64
	Total Office of the Deputy Chief Minister	2,512,000	2,184,000	2,383,000	2,236,793.71

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 17 - CIVIL AVIATION

(i) Minister: Deputy Chief Minister

Controlling Officer: Chief Secretary

Estimate 2026/27: £5,299,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026
1	1
1	1

CIVIL AVIATION
Director, Civil Aviation

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
0	0

SUMMARY

2026/2027	2025/2026
1	1

TOTAL CIVIL AVIATION

HEAD 17 - CIVIL AVIATION		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	48,000	113,000	113,000	112,041.96
	(b) Overtime:				
	(i) Approved/Emergency	0	0	0	0.00
		0	0	0	0.00
	(c) Allowances	0	0	0	0.00
	(d) Gratuities	28,000	28,000	28,000	28,010.50
	(e) Employer's Pension Contributions	0	0	0	0.00
		76,000	141,000	141,000	140,052.46
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	76,000	141,000	141,000	140,052.46
<u>OTHER CHARGES</u>					
2	(1) Contribution towards Aerodrome Running Expenses	3,500,000	3,284,000	3,300,000	3,176,950.16
	(2) Pedestrian etc. Access - Airport Runway	1,400,000	1,256,000	550,000	543,790.62
	(3) Contribution to Gibraltar Civil Aviation Authority	323,000	0	0	0.00
	<i>General Expenses</i>	0	5,000	7,000	10,997.25
	<i>Regulatory Support</i>	0	252,000	252,000	169,207.05
	Total Other Charges	5,223,000	4,797,000	4,109,000	3,900,945.08
<u>TOTAL CIVIL AVIATION</u>					
	Payroll - Personal Emoluments	76,000	141,000	141,000	140,052.46
	Industrial Wages	0	0	0	0.00
		76,000	141,000	141,000	140,052.46
	Other Charges	5,223,000	4,797,000	4,109,000	3,900,945.08
	Total Civil Aviation	5,299,000	4,938,000	4,250,000	4,040,997.54

HEAD 18 - EQUALITY

(i) Minister: Minister for Equality, Employment, Culture and Tourism

Controlling Officer: Grade 5 (GDC), Equality, Culture and Tourism

Estimate 2026/27: £2,325,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>EQUALITY</u>
3	2	Higher Executive Officer
1	1	Executive Officer
4	2	Administrative Officer
0	3	<i>Administrative Assistant</i>
<u>8</u>	<u>8</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>14</u>	<u>8</u>

SUMMARY

2026/2027	2025/2026	
<u>22</u>	<u>16</u>	TOTAL EQUALITY

HEAD 18 - EQUALITY		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	250,000	238,000	221,000	158,830.98
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	0.00
		1,000	1,000	1,000	0.00
	(c) Allowances	6,000	10,000	6,000	5,290.13
	(d) Employer's Pension Contributions	24,000	16,000	4,000	4,488.59
		281,000	265,000	232,000	168,609.70
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	281,000	265,000	232,000	168,609.70
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	6,000	6,000	6,000	5,571.31
	(2) Electricity and Water	7,000	7,000	7,000	5,298.28
	(3) Telephone Service	10,000	10,000	10,000	9,482.46
	(4) Printing and Stationery	1,000	1,000	1,000	976.82
	(5) Computer and Office Equipment Expenses	1,000	2,000	1,000	975.00
	(6) Rents and Service Charges	222,000	230,000	239,000	228,584.42
	(7) Grant to Women in Need	286,000	286,000	286,000	285,996.00
	(8) Marriage Counselling	12,000	12,000	12,000	12,000.00
	(9) Equality	90,000	82,000	90,000	88,386.42
	(10) Contributions to Citizens Advice Bureau	395,000	375,000	355,000	353,816.72
	(11) Contribution to Gibraltar Development Corporation Staff Services (i)	808,000	501,000	477,000	359,095.77
	(12) Contract Officers	44,000	44,000	44,000	43,986.60
	Contracted Services:				
	(13) Cleaning Services	35,000	30,000	30,000	16,623.51
	(14) Shop Mobility	48,000	48,000	48,000	48,000.00
	(15) Interpreting Services (BSL)	20,000	20,000	11,000	10,523.63
	(16) Security Services	20,000	22,000	20,000	0.00
	(17) Maintenance and Training Programme	39,000	35,000	35,000	0.00
	Total Other Charges	2,044,000	1,711,000	1,672,000	1,469,316.94
	<u>TOTAL EQUALITY</u>				
	Payroll - Personal Emoluments	281,000	265,000	232,000	168,609.70
	Industrial Wages	0	0	0	0.00
		281,000	265,000	232,000	168,609.70
	Other Charges	2,044,000	1,711,000	1,672,000	1,469,316.94
	Total Equality	2,325,000	1,976,000	1,904,000	1,637,926.64

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 19 - EMPLOYMENT

(i) Minister: Minister for Equality, Employment, Culture and Tourism

Controlling Officers: Principal Secretary (Employment)(GDC)

Estimate 2026/27: £2,040,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	EMPLOYMENT
1	1	Senior Officer
1	1	Senior Executive Officer
1	1	Principal Health & Safety Officer (a)
3	2	Higher Executive Officer
2	2	Health & Safety Officer 4
1	1	Health & Safety Officer (HPTO)
6	7	Executive Officer
4	4	Administrative Officer
3	3	Administrative Assistant
22	22	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
18	17

SUMMARY

2026/2027	2025/2026	
40	39	TOTAL EMPLOYMENT

HEAD 19 - EMPLOYMENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	719,000	655,000	622,000	731,362.83
	(b) Overtime:				
	(i) Approved/Emergency	1,000	24,000	1,000	0.00
	<i>Emergency</i>	0	0	0	34,506.90
		1,000	24,000	1,000	34,506.90
	(c) Allowances	14,000	16,000	14,000	12,094.23
	(d) Employer's Pension Contributions	58,000	41,000	45,000	48,622.99
		792,000	736,000	682,000	826,586.95
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	792,000	736,000	682,000	826,586.95
<u>OTHER CHARGES</u>					
2	(1) General Expenses	5,000	5,000	5,000	4,687.97
	(2) Electricity and Water	9,000	7,000	9,000	8,422.58
	(3) Telephone Service	22,000	32,000	22,000	22,184.71
	(4) Printing and Stationery	25,000	26,000	25,000	25,761.92
	(5) Computer and Office Equipment Expenses	1,000	10,000	1,000	1,777.57
	(6) Postage Expenses	1,000	1,000	2,000	2,126.10
	(7) Rents and Service Charges	88,000	110,000	88,000	80,960.28
	(8) Repairs and Maintenance	7,000	7,000	7,000	5,613.61
	(9) Transport Expenses	2,000	2,000	2,000	1,657.00
	(10) Uniforms and Protective Clothing	1,000	1,000	1,000	730.20
	(11) Health and Safety Programme	1,000	1,000	1,000	460.50
	(12) Contribution to Gibraltar Development Corporation - Staff Services (i)	847,000	745,000	715,000	929,913.76
	(13) Employment Tribunal Contracted Services:	173,000	200,000	130,000	107,966.00
	(14) Cleaning Services	33,000	33,000	40,000	30,294.30
	(15) Security Services	33,000	22,000	33,000	19,423.90
	Total Other Charges	1,248,000	1,202,000	1,081,000	1,241,980.40
<u>TOTAL EMPLOYMENT</u>					
	Payroll - Personal Emoluments	792,000	736,000	682,000	826,586.95
	Industrial Wages	0	0	0	0.00
		792,000	736,000	682,000	826,586.95
	Other Charges	1,248,000	1,202,000	1,081,000	1,241,980.40
	Total Employment	2,040,000	1,938,000	1,763,000	2,068,567.35

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 20 - CULTURE

(i) Minister: Minister for Equality, Employment, Culture and Tourism

Controlling Officers: Grade 5 (GDC), Equality, Culture and Tourism
 Chief Executive, Environment

[subheads 1(1) to 2(15) and 2(17) to 2(20)]
[subhead 2(16)]

Estimate 2026/27: £3,760,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	CULTURE
1	1	Higher Executive Officer
1	2	Executive Officer
1	0	Administrative Officer
0	1	Administrative Assistant
3	4	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
0	0

SUMMARY

2026/2027	2025/2026	
3	4	TOTAL CULTURE

HEAD 20 - CULTURE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	115,000	150,000	142,000	139,655.62
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	55.68
		1,000	1,000	1,000	55.68
	(c) Allowances	10,000	7,000	10,000	10,004.74
	(d) Employer's Pension Contributions	5,000	5,000	4,000	329.62
		131,000	163,000	157,000	150,045.66
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	131,000	163,000	157,000	150,045.66
<u>OTHER CHARGES</u>					
2	(1) General Expenses	4,000	7,000	3,000	3,153.22
	(2) Electricity and Water	5,000	4,000	5,000	3,914.17
	(3) Telephone Service	4,000	4,000	4,000	2,519.00
	(4) Printing and Stationery	3,000	3,000	3,000	2,859.87
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	1,068.75
	(6) Repairs and Maintenance	15,000	15,000	15,000	6,726.50
	(7) Cultural Grants	75,000	75,000	75,000	75,000.00
	(8) Cavalcade	30,000	30,000	30,000	30,000.00
	(9) Other Events	30,000	30,000	30,000	25,800.00
	(10) Purchase of Cultural Items	1,000	1,000	1,000	4,859.88
	(11) Premises Clubs and Associations	80,000	85,000	80,000	75,759.05
	(12) Music Concert	1,000	0	1,000	0.00
	(13) Gibraltar National Book Council	2,000	1,000	2,000	552.76
	(14) Elite Funding	10,000	10,000	10,000	10,000.00
	(15) Mayoral Expenses (i)	40,000	0	0	0.00
	(16) Gibraltar National Theatre	1,000	0	0	0.00
	Contracted Services:				
	(17) Cleaning Services	21,000	21,000	21,000	25,161.60
	(18) Security Services	30,000	30,000	30,000	28,670.00
	(19) Culture (ii)	3,108,000	3,050,000	2,962,000	2,982,861.98
	(20) Gibraltar Academy of Music and Performing Arts	168,000	163,000	163,000	165,423.46
	<i>Losses of Public Funds</i>	0	739,000	0	0.00
	Total Other Charges	3,629,000	4,269,000	3,436,000	3,444,330.24
<u>TOTAL CULTURE</u>					
	Payroll - Personal Emoluments	131,000	163,000	157,000	150,045.66
	Industrial Wages	0	0	0	0.00
		131,000	163,000	157,000	150,045.66
	Other Charges	3,629,000	4,269,000	3,436,000	3,444,330.24
	Total Culture	3,760,000	4,432,000	3,593,000	3,594,375.90

(i) Up to 2025/26 shown under Head 2 No.6 Convent Place (page 23)

(ii) Gibraltar Cultural Services Limited

HEAD 21 - TOURISM

(i) Minister: Minister for Equality, Employment, Culture and Tourism

Controlling Officer: Grade 5 (GDC), Equality, Culture and Tourism

Estimate 2026/27: £2,213,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>TOURISM</u>
1	1	Senior Executive Officer
1	1	Higher Executive Officer
2	2	Administrative Officer
1	1	Administrative Assistant
<u>5</u>	<u>5</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>11</u>	<u>11</u>

SUMMARY

2026/2027	2025/2026	
<u>16</u>	<u>16</u>	TOTAL TOURISM

HEAD 21 - TOURISM		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	General Office:				
	(a) Salaries	176,000	187,000	195,000	201,910.88
	(b) Overtime:				
	(i) Approved/Emergency	1,000	10,000	1,000	0.00
	<i>Conditioned</i>	0	0	0	4,114.93
	<i>Emergency</i>	0	0	0	0.00
		1,000	10,000	1,000	4,114.93
	(c) Allowances	2,000	2,000	4,000	337.01
	(d) Employer's Pension Contributions	28,000	28,000	32,000	30,651.44
		207,000	227,000	232,000	237,014.26
	Terminals:				
	<i>Salaries</i>	0	0	0	8,384.79
	<i>Overtime:</i>	0	0	0	
	<i>Conditioned</i>	0	0	0	2,277.46
	<i>Emergency</i>	0	0	0	0.00
		0	0	0	2,277.46
	<i>Allowances</i>	0	0	0	1,240.11
	<i>Employer's Pension Contributions</i>	0	0	0	1,425.42
		0	0	0	13,327.78
		207,000	227,000	232,000	250,342.04
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	207,000	227,000	232,000	250,342.04
	<u>OTHER CHARGES</u>				
	General Office:				
2	(1) General Expenses	4,000	2,000	4,000	3,961.63
	(2) Electricity and Water	3,000	3,000	3,000	1,721.79
	(3) Telephone Service	7,000	7,000	7,000	6,418.44
	(4) Printing and Stationery	2,000	2,000	2,000	2,161.40
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	1,027.04
	(6) Rents and Service Charges	54,000	8,000	8,000	7,800.00
	(7) Transport Expenses	2,000	3,000	2,000	1,935.17
	(8) Repairs and Maintenance	1,000	1,000	1,000	870.00
	(9) Uniforms and Protective Clothing	2,000	1,000	2,000	724.85
	(10) Official Visits and Functions	1,000	1,000	1,000	1,047.50
	(11) Hotel Grading	8,000	9,000	8,000	6,622.18
	(12) Contribution to Gibraltar Development Corporation - Staff Services (i)	251,000	420,000	434,000	477,860.25
	(13) Marketing	750,000	625,000	500,000	499,386.69
	(14) Conferences	200,000	150,000	150,000	149,868.12
	(15) Consultancy Services	71,000	69,000	68,000	67,001.52
	(16) Leasing Agreements	9,000	9,000	8,000	8,220.00
	<i>carried forward</i>	1,366,000	1,311,000	1,199,000	1,236,626.58

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 21 - TOURISM (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<i>brought forward</i>	1,366,000	1,311,000	1,199,000	1,236,626.58
	OTHER CHARGES (cont)				
	General Office: (cont)				
2	(17) Information Officers	170,000	160,000	170,000	139,322.38
	Contracted Services:				
	(18) Cleaning Services	3,000	6,000	6,000	6,230.87
		1,539,000	1,477,000	1,375,000	1,382,179.83
	Terminals Expenses:				
	(19) General Expenses	4,000	3,000	4,000	3,222.02
	(20) Electricity and Water	7,000	7,000	7,000	6,028.69
	(21) Telephone Service	12,000	11,000	9,000	8,409.13
	(22) Printing and Stationery	2,000	3,000	2,000	1,967.14
	(23) Computer and Office Equipment Expenses	1,000	1,000	1,000	642.15
	(24) Cleaning Expenses	6,000	7,000	6,000	6,797.09
	(25) Uniforms and Protective Clothing	1,000	1,000	1,000	800.50
	(26) Cruise Liner Inaugural Visits	1,000	2,000	1,000	2,835.60
	(27) Repairs and Maintenance	1,000	1,000	1,000	1,059.96
	(28) Contribution to Gibraltar Development Corporation - Staff Services (i)	244,000	247,000	200,000	151,006.78
	Contracted Services:				
	(29) Cleaning Services	51,000	50,000	42,000	46,103.81
	(30) Security Services	133,000	133,000	130,000	121,978.35
	(31) Upkeep of Planted Areas	3,000	3,000	3,000	2,718.00
	(32) CCTV	1,000	1,000	1,000	1,041.00
		467,000	470,000	408,000	354,610.22
	<i>Losses of Public Funds</i>	0	0	0	16.00
	Total Other Charges	2,006,000	1,947,000	1,783,000	1,736,806.05
	TOTAL TOURISM				
	Payroll - Personal Emoluments	207,000	227,000	232,000	250,342.04
	Industrial Wages	0	0	0	0.00
		207,000	227,000	232,000	250,342.04
	Other Charges	2,006,000	1,947,000	1,783,000	1,736,806.05
	Total Tourism	2,213,000	2,174,000	2,015,000	1,987,148.09

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 22 - YOUTH

(i) Minister: Minister for Equality, Employment, Culture and Tourism

Controlling Officer: Grade 5 (GDC), Equality, Culture and Tourism

Estimate 2026/27: £710,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>YOUTH</u>
1	1	Principal Youth Officer
2	2	Senior Youth and Community Worker
5	5	Youth and Community Worker
<u>8</u>	<u>8</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>2</u>	<u>2</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026	TOTAL YOUTH
<u>10</u>	<u>10</u>	

HEAD 22 - YOUTH		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
PAYROLL					
1	(1) Personal Emoluments				
	(a) Salaries	395,000	386,000	374,000	368,574.05
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	0.00
		1,000	1,000	1,000	0.00
	(c) Allowances	5,000	5,000	8,000	6,052.79
	(d) Temporary Assistance	80,000	90,000	80,000	65,329.78
	(e) Employer's Pension Contributions	27,000	24,000	23,000	19,538.11
		508,000	506,000	486,000	459,494.73
	(2) Industrial Wages				
	(a) Basic Wages	54,000	54,000	52,000	50,781.00
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	0	0.00
	<i>Emergency</i>	0	0	0	911.10
		1,000	1,000	0	911.10
	(c) Allowances	0	0	0	0.00
	(d) Employer's Pension Contributions	4,000	4,000	4,000	3,802.29
		59,000	59,000	56,000	55,494.39
	Total Payroll	567,000	565,000	542,000	514,989.12
OTHER CHARGES					
2	(1) General Expenses	11,000	11,000	11,000	10,415.71
	(2) Electricity and Water	23,000	23,000	22,000	18,894.06
	(3) Telephone Service	6,000	7,000	6,000	6,058.22
	(4) Printing and Stationery	3,000	2,000	3,000	2,882.01
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	995.60
	(6) Youth Activities	40,000	40,000	40,000	40,497.96
	(7) Youth Grants	40,000	40,000	40,000	40,000.00
	(8) Repairs and Maintenance	1,000	1,000	1,000	973.18
	(9) Training Expenses	8,000	8,000	8,000	7,144.26
	Contracted Services:				
	(10) Cleaning Services	10,000	10,000	9,000	9,373.00
	Total Other Charges	143,000	143,000	141,000	137,234.00
TOTAL YOUTH					
	Payroll - Personal Emoluments	508,000	506,000	486,000	459,494.73
	Industrial Wages	59,000	59,000	56,000	55,494.39
		567,000	565,000	542,000	514,989.12
	Other Charges	143,000	143,000	141,000	137,234.00
	Total Youth	710,000	708,000	683,000	652,223.12

HEAD 23 - DRUG & ALCOHOL AWARENESS & REHABILITATION SERVICES^(a)

(i) Minister: Minister for Equality, Employment, Culture and Tourism

Controlling Officer: Grade 5 (GDC), Equality, Culture and Tourism

Estimate 2026/27: £972,000

(a) 10 Care Workers seconded from Care Agency. Shown under Appendix F (pages 198-199)

HEAD 23 - DRUG & ALCOHOL AWARENESS & REHABILITATION SERVICES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
2	(1) General Expenses	15,000	20,000	12,000	18,397.95
	(2) Electricity and Water	18,000	12,000	18,000	15,441.08
	(3) Telephone Service	5,000	6,000	5,000	7,112.82
	(4) Printing and Stationery	5,000	5,000	5,000	1,845.26
	(5) Computer and Office Equipment Expenses	8,000	14,000	4,000	14,034.71
	(6) Uniforms and Protective Clothing	3,000	1,000	3,000	906.50
	(7) Provisions	38,000	38,000	16,000	34,054.15
	(8) Laundry Expenses	1,000	0	1,000	0.00
	(9) Cleaning Expenses	6,000	6,000	6,000	5,958.42
	(10) Books and Subscriptions	1,000	1,000	1,000	336.00
	(11) Training Expenses	15,000	15,000	15,000	6,797.37
	(12) Registration Fees	1,000	1,000	1,000	663.00
	(13) Drug Awareness	1,000	1,000	1,000	475.00
	(14) Transport Expenses	2,000	1,000	2,000	3,015.47
	(15) Insurance Expenses	9,000	9,000	9,000	9,000.00
	(16) Repairs and Maintenance	15,000	15,000	15,000	17,186.25
	(17) Contingencies	1,000	0	1,000	70.25
	(18) Youth Service	1,000	0	1,000	0.00
	(19) Complementary Therapies	15,000	7,000	5,000	13,007.50
	(20) Secondment	500,000	650,000	550,000	602,022.33
	(21) Relief Cover	200,000	325,000	200,000	262,133.05
	(22) Pathway Incentive Plan	1,000	0	1,000	0.00
	Contracted Services:				
	(23) Cleaning Services	35,000	38,000	32,000	33,122.81
	(24) Security Services	75,000	105,000	75,000	57,960.72
	(25) Upkeep of Planted Areas	1,000	1,000	1,000	46.50
	Total Other Charges	972,000	1,271,000	980,000	1,103,587.14
<u>TOTAL DRUG & ALCOHOL AWARENESS & REHABILITATION SERVICES</u>					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
	Other Charges	972,000	1,271,000	980,000	1,103,587.14
	Total Drug & Alcohol Awareness & Rehabilitation Services	972,000	1,271,000	980,000	1,103,587.14

HEAD 24 - ECONOMIC DEVELOPMENT

(i) Minister: Minister for Inward Investment and the Savings Bank

Controlling Officers: Grade 5 (GDC), Economic Development

Estimate 2026/27: £14,502,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026
1	1
1	0
<u>2</u>	<u>1</u>

ECONOMIC DEVELOPMENT

Higher Executive Officer
Administrative Officer

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>22</u>	<u>23</u>

SUMMARY

2026/2027	2025/2026
<u>24</u>	<u>24</u>

TOTAL ECONOMIC DEVELOPMENT

HEAD 24 - ECONOMIC DEVELOPMENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	85,000	172,000	48,000	258,057.71
	(b) Overtime:				
	(i) Approved/Emergency	1,000	0	1,000	0.00
	<i>Emergency</i>	0	0	0	860.67
		1,000	0	1,000	860.67
	(c) Allowances	1,000	1,000	1,000	8,880.36
	(d) Employer's Pension Contributions	6,000	10,000	0	18,259.92
		93,000	183,000	50,000	286,058.66
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	93,000	183,000	50,000	286,058.66
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	35,000	33,000	35,000	36,486.37
	(2) Electricity and Water	10,000	11,000	10,000	7,647.81
	(3) Telephone Service	15,000	15,000	20,000	15,548.69
	(4) Printing and Stationery	12,000	5,000	12,000	11,873.00
	(5) Computer and Office Equipment Expenses	2,000	4,000	1,000	1,315.00
	(6) Database and Website Expenses	3,000	1,000	3,000	3,381.00
	(7) Professional Fees	1,000	14,000	35,000	28,850.00
	(8) Contract Officers	87,000	72,000	87,000	86,627.89
	(9) Repairs and Maintenance	2,000	4,000	2,000	1,258.44
	(10) Transport Expenses	1,000	1,000	1,000	870.00
	(11) Economic Research	330,000	200,000	330,000	519,788.68
	<i>Rents and Service Charges</i>	0	0	0	2,916.00
	<i>Security and Messenger Services</i>	0	0	0	25,660.98
		498,000	360,000	536,000	742,223.86
	Contributions from the Consolidated Fund to the Gibraltar Development Corporation: (i)				
	(12) Additional Contribution	12,545,000	12,956,000	12,550,000	12,521,000.00
	(13) Staff Services	1,061,000	1,042,000	1,064,000	818,336.44
	<i>Contribution from Revenues Received</i>	0	97,000	149,000	180,233.68
		13,606,000	14,095,000	13,763,000	13,519,570.12
	Contracted Services:				
	(14) Cleaning Services	28,000	28,000	26,000	39,025.56
	carried forward	14,132,000	14,483,000	14,325,000	14,300,819.54

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 24 - ECONOMIC DEVELOPMENT (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<i>brought forward</i>	14,132,000	14,483,000	14,325,000	14,300,819.54
	<u>OTHER CHARGES</u> (cont)				
	Services provided by Gibraltar General Support Services Ltd:				
2	(15) Salaries	50,000	188,000	182,000	180,827.88
	(16) Wages	120,000	483,000	440,000	428,374.02
	(17) Overtime:				
	(I) Approved/Emergency	0	0	0	0.00
	(II) Manning Level Maintenance	40,000	165,000	160,000	157,433.09
		40,000	165,000	160,000	157,433.09
	(18) Allowances	5,000	40,000	45,000	39,636.36
	(19) Employer's Social Insurance Contributions	15,000	63,000	64,000	63,281.36
	(20) Employer's Pension Contributions	28,000	107,000	103,000	99,226.97
	(21) Materials	1,000	2,000	1,000	2,221.66
	(22) Other Costs	18,000	120,000	75,000	77,099.43
		277,000	1,168,000	1,070,000	1,048,100.77
	Total Other Charges	14,409,000	15,651,000	15,395,000	15,348,920.31
TOTAL ECONOMIC DEVELOPMENT					
	Payroll - Personal Emoluments	93,000	183,000	50,000	286,058.66
	Industrial Wages	0	0	0	0.00
		93,000	183,000	50,000	286,058.66
	Other Charges	14,409,000	15,651,000	15,395,000	15,348,920.31
	Total Economic Development	14,502,000	15,834,000	15,445,000	15,634,978.97

HEAD 25 - STATISTICS OFFICE

(i) Minister: Minister for Inward Investment and the Savings Bank

Controlling Officer: Chief Statistician

Estimate 2026/27: £293,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>STATISTICS OFFICE</u>
1	1	Statistics Officer Level 5 (Chief Statistician)
1	1	Statistics Officer Level 4 (Senior Statistician)
1	1	Statistics Officer Level 3 (Statistician)
2	2	Statistics Officer Level 2 (Statistician)
2	2	Executive Officer
1	1	Administrative Assistant
<u>8</u>	<u>8</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>1</u>

SUMMARY

2026/2027	2025/2026	
<u>8</u>	<u>9</u>	TOTAL STATISTICS OFFICE

HEAD 25 - STATISTICS OFFICE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	235,000	270,000	269,000	255,420.48
	(b) Overtime:				
	(i) Approved/Emergency	1,000	5,000	1,000	0.00
	<i>Emergency</i>	0	0	0	728.34
		1,000	5,000	1,000	728.34
	(c) Allowances	2,000	1,000	2,000	1,529.25
	(d) Employer's Pension Contributions	20,000	16,000	15,000	10,752.20
		258,000	292,000	287,000	268,430.27
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	258,000	292,000	287,000	268,430.27
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	4,000	2,000	4,000	3,950.24
	(2) Electricity and Water	2,000	2,000	2,000	1,110.28
	(3) Telephone Service	3,000	3,000	3,000	2,925.41
	(4) Printing and Stationery	4,000	3,000	4,000	3,283.05
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	77.00
	(6) Surveys	15,000	10,000	15,000	12,999.90
	(7) Postage Expenses	1,000	1,000	1,000	315.90
	Contracted Services:				
	(8) Cleaning Services	5,000	5,000	5,000	4,686.56
	<i>Contribution to Gibraltar Development Corporation -</i>				
	<i>Staff Services (i)</i>	0	32,000	31,000	41,356.26
	<i>Gibraltar Census</i>	0	45,000	0	28,404.68
	Total Other Charges	35,000	104,000	66,000	99,109.28
	<u>TOTAL STATISTICS OFFICE</u>				
	Payroll - Personal Emoluments	258,000	292,000	287,000	268,430.27
	Industrial Wages	0	0	0	0.00
		258,000	292,000	287,000	268,430.27
	Other Charges	35,000	104,000	66,000	99,109.28
	Total Statistics Office	293,000	396,000	353,000	367,539.55

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 26 - HEALTH AND CARE ^(a)

(i) <u>Minister:</u>	Minister for Health, Care and Business	
<u>Controlling Officer:</u>	Senior Executive Officer, Health, Care and Business Accountant General	<i>[subheads 2(1) to 2(3)]</i> <i>[subheads 2(4) to 2(9)]</i>
<u>Estimate 2026/27:</u>	£236,396,000	

(a) Staff shown under: Appendix D - Gibraltar Health Authority (pages 184 - 189)
Appendix E - Gibraltar Health Authority - Elderly Residential Services Section (pages 193-194)
Appendix F - Care Agency (pages 198-199)

HEAD 26 - HEALTH AND CARE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
1	<u>PAYROLL</u>				
	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
2	<u>OTHER CHARGES</u>				
	(1) Grant to Cancer Relief Centre	70,000	70,000	70,000	70,290.18
	(2) Grant to Cancer Relief Centre Hospice	590,000	577,000	574,000	560,000.00
	(3) Other Grants and Donations	468,000	468,000	468,000	468,000.00
	<i>Secondment</i>	0	0	0	86,165.05
		1,128,000	1,115,000	1,112,000	1,184,455.23
	Contributions from the Consolidated Fund to the Gibraltar Health Authority: (i)				
	(4) Contribution from Revenues Received	89,650,000	90,050,000	83,650,000	83,835,621.94
	(5) Additional Contribution	82,220,000	106,059,000	92,001,000	87,839,000.00
		171,870,000	196,109,000	175,651,000	171,674,621.94
	Contributions from the Consolidated Fund to the Gibraltar Health Authority - Elderly Residential Services Section: (ii)				
	(6) Contribution from Revenues Received	2,100,000	2,100,000	1,900,000	1,949,850.84
	(7) Additional Contribution	25,135,000	11,534,000	12,236,000	25,748,000.00
		27,235,000	13,634,000	14,136,000	27,697,850.84
	Contributions from the Consolidated Fund to the Care Agency: (iii)				
	(8) Contribution from Revenues Received	1,000	0	0	0.00
(9) Additional Contribution	36,162,000	45,242,000	33,374,000	42,834,000.00	
	36,163,000	45,242,000	33,374,000	42,834,000.00	
Total Other Charges	236,396,000	256,100,000	224,273,000	243,390,928.01	
<u>TOTAL HEALTH AND CARE</u>					
Payroll - Personal Emoluments		0	0	0	0.00
Industrial Wages		0	0	0	0.00
Other Charges		236,396,000	256,100,000	224,273,000	243,390,928.01
Total Health and Care		236,396,000	256,100,000	224,273,000	243,390,928.01

(i) Appendix D - Gibraltar Health Authority (page 190)

(ii) Appendix E - Gibraltar Health Authority - Elderly Residential Services Section (page 195)

(iii) Appendix F - Care Agency (page 200)

HEAD 27 - UTILITIES ^(a)

(i) <u>Minister:</u>	Minister for Health, Care and Business	
<u>Controlling Officer:</u>	Accountant General	<i>[subheads 2(1) to 2(4)]</i>
	Chief Technical Officer	<i>[subheads 2(5) to 2(7)]</i>
<u>Estimate 2026/27:</u>	£71,093,000	

(a) Staff shown under Appendix G - Gibraltar Electricity Authority (page 203)

HEAD 27 - UTILITIES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
PAYROLL					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
OTHER CHARGES					
Electricity					
Contributions from the Consolidated Fund to the Gibraltar Electricity Authority: (i)					
2	(1) Contribution from Revenues Received	40,741,000	40,650,000	37,041,000	36,234,787.62
	(2) Contribution from Revenues Received - Commercial Works	1,000	3,800,000	1,000	2,889,825.99
	(3) Additional Contribution	22,500,000	27,295,000	32,540,000	33,423,000.00
		63,242,000	71,745,000	69,582,000	72,547,613.61
	(4) Public Lighting	275,000	324,000	275,000	277,367.33
Water					
	(5) Contribution in Lieu of Water Tariff Increases - AquaGib Ltd	110,000	89,000	90,000	84,523.77
	(6) Salt Water System - Contract - AquaGib Ltd	7,465,000	7,230,000	7,230,000	7,042,642.64
	(7) Salt Water System - Additional Maintenance Charges	1,000	0	1,000	0.00
	Total Other Charges	71,093,000	79,388,000	77,178,000	79,952,147.35
TOTAL UTILITIES					
Payroll - Personal Emoluments		0	0	0	0.00
Industrial Wages		0	0	0	0.00
Other Charges		71,093,000	79,388,000	77,178,000	79,952,147.35
	Total Utilities	71,093,000	79,388,000	77,178,000	79,952,147.35

(i) Appendix G - Gibraltar Electricity Authority (page 204)

HEAD 28 - PORT ^(a)

(i) Minister: Minister for Health, Care and Business

Controlling Officer: Accountant General

Estimate 2026/27: £7,182,000

(a) Staff shown under Appendix H - Gibraltar Port Authority (page 206)

HEAD 28 - PORT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
Contribution from the Consolidated Fund to the Gibraltar Port Authority: (i)					
2	(1) Contribution from Revenues Received	7,182,000	7,479,000	6,846,000	7,277,000.00
	(2) Additional Contribution	0	0	0	0.00
	Total Other Charges	7,182,000	7,479,000	6,846,000	7,277,000.00
<u>TOTAL PORT</u>					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
	Other Charges	7,182,000	7,479,000	6,846,000	7,277,000.00
	Total Port	7,182,000	7,479,000	6,846,000	7,277,000.00

(i) Appendix H - Gibraltar Port Authority (page 207)

HEAD 29 - MARITIME SERVICES

(i) Minister: Minister for Health, Care and Business

Controlling Officer: Maritime Administrator [subheads 1(1) to 2(15) and 2(17)]
Senior Executive Officer, Health, Care and Business [subhead 2(16)]

Estimate 2026/27: £1,348,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	MARITIME SERVICES
1	1	Maritime Administrator
1	1	Chief Surveyor
1	1	Senior Marine Surveyor
5	5	Marine Surveyor
1	1	Executive Officer
3	3	Administrative Officer
2	2	Administrative Assistant
<u>14</u>	<u>14</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>3</u>	<u>4</u>

SUMMARY

2026/2027	2025/2026	
<u>17</u>	<u>18</u>	TOTAL MARITIME SERVICES

HEAD 29 - MARITIME SERVICES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	670,000	640,000	741,000	670,463.55
	(b) Overtime:				
	(i) Approved/Emergency	1,000	80,000	1,000	0.00
	<i>Emergency</i>	0	0	0	98,350.32
		1,000	80,000	1,000	98,350.32
	(c) Allowances	15,000	25,000	15,000	36,570.68
	(d) Employer's Pension Contributions	65,000	60,000	68,000	0.00
	<i>Gratuities</i>	0	0	0	67,637.06
		751,000	805,000	825,000	873,021.61
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	751,000	805,000	825,000	873,021.61
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	4,000	4,000	4,000	2,636.43
	(2) Electricity and Water	3,000	3,000	3,000	2,274.19
	(3) Telephone Service	10,000	10,000	10,000	9,419.08
	(4) Printing and Stationery	4,000	3,000	4,000	3,841.10
	(5) Computer and Office Equipment Expenses	163,000	90,000	94,000	93,508.40
	(6) Insurance Expenses	3,000	2,000	3,000	2,255.00
	(7) Rents and Service Charges	18,000	18,000	16,000	15,790.80
	(8) Marketing	46,000	25,000	60,000	57,641.30
	(9) Official Visits and Functions	5,000	9,000	5,000	5,221.47
	(10) Red Ensign Conference	5,000	4,000	5,000	3,243.55
	(11) Surveys	30,000	20,000	30,000	31,505.00
	(12) Investigation Expenses	1,000	0	1,000	0.00
	(13) IMO/ISO Compliance and Audits	8,000	6,000	5,000	9,068.79
	(14) Long Range Identification and Tracking	62,000	62,000	70,000	69,568.00
	(15) Contribution to Gibraltar Development Corporation - Staff Services (i)	168,000	199,000	185,000	160,305.75
	(16) Maritime Accident Investigation Expenses	60,000	105,000	60,000	84,682.04
	Contracted Services:				
	(17) Cleaning Services	7,000	7,000	7,000	6,369.54
	Total Other Charges	597,000	567,000	562,000	557,330.44
	<u>TOTAL MARITIME SERVICES</u>				
	Payroll - Personal Emoluments	751,000	805,000	825,000	873,021.61
	Industrial Wages	0	0	0	0.00
		751,000	805,000	825,000	873,021.61
	Other Charges	597,000	567,000	562,000	557,330.44
	Total Maritime Services	1,348,000	1,372,000	1,387,000	1,430,352.05

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 30 - BUSINESS

(i) <u>Minister:</u>	Minister for Health, Care and Business
<u>Controlling Officer:</u>	Senior Executive Officer, Health, Care and Business [Subheads 1(1)(a) to 1(1)(d) and 2(1) to 2(15)] Chief Executive Officer, Department of Business (GDC) [Subheads 1(1)(e) to 1(1)(h) and 2(16) to 2(28)]
<u>Estimate 2026/27:</u>	£1,311,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026
2	1
2	2
3	3
<u>7</u>	<u>6</u>

BUSINESS

Senior Executive Officer
Higher Executive Officer
Executive Officer

2026/2027	2025/2026
3	2
3	4
2	2
<u>8</u>	<u>8</u>

DEPARTMENT OF BUSINESS

Higher Executive Officer
Executive Officer
Administrative Officer

2026/2027	2025/2026
<u>15</u>	<u>14</u>

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>9</u>	<u>8</u>

SUMMARY

2026/2027	2025/2026
<u>24</u>	<u>22</u>

TOTAL BUSINESS

HEAD 30 - BUSINESS		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
	General Office:				
1	(1) Personal Emoluments				
	(a) Salaries	159,000	125,000	150,000	253,436.60
	(b) Overtime:				
	(i) Approved/Emergency	1,000	5,000	1,000	0.00
	<i>Emergency</i>	0	0	0	15,312.90
		1,000	5,000	1,000	15,312.90
	(c) Allowances	1,000	1,000	1,000	401.88
	(d) Employer's Pension Contributions	0	0	0	0.00
		161,000	131,000	152,000	269,151.38
	Department of Business: (i)				
	(e) Salaries	320,000	295,000	317,000	276,839.75
	(f) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	276.37
		1,000	1,000	1,000	276.37
	(g) Allowances	1,000	5,000	1,000	4,096.77
	(h) Employer's Pension Contributions	33,000	30,000	33,000	26,656.70
		355,000	331,000	352,000	307,869.59
		516,000	462,000	504,000	577,020.97
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	516,000	462,000	504,000	577,020.97
	<u>OTHER CHARGES</u>				
	General Office:				
2	(1) General Expenses	3,000	3,000	3,000	2,956.20
	(2) Electricity and Water	5,000	5,000	3,000	2,765.64
	(3) Telephone Service	9,000	9,000	9,000	8,957.53
	(4) Printing and Stationery	3,000	2,000	3,000	2,940.69
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	819.70
	(6) Rents and Service Charges	133,000	131,000	130,000	126,150.56
	(7) Publications	1,000	1,000	1,000	298.00
	(8) Professional Fees	1,000	0	1,000	0.00
	(9) Marketing	10,000	12,000	10,000	12,802.39
	(10) Conferences	1,000	0	1,000	0.00
	(11) Business Support Office	1,000	0	1,000	0.00
	(12) Gibraltar Enterprise Scheme	1,000	1,000	1,000	180.00
	(13) Contribution to Gibraltar Development Corporation - Staff Services (ii)	140,000	85,000	123,000	50,180.29
	(14) Quality of Care	1,000	0	1,000	0.00
	Contracted Services:				
	(15) Cleaning Services	15,000	15,000	13,000	12,427.06
	<i>Contract Officer</i>	0	76,000	167,000	173,651.45
		325,000	341,000	468,000	394,129.51
	<i>carried forward</i>	650,000	682,000	936,000	788,259.02

(i) Up to 2024/25 titled 'Office of Fair Trading'

(ii) Appendix B - Gibraltar Development Corporation (page 165)

HEAD - 30 BUSINESS (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 650,000	£ 682,000	£ 936,000	£ 788,259.02
	<u>OTHER CHARGES</u> (cont)				
	Department of Business: (i)				
2	(16) General Expenses	3,000	3,000	3,000	3,385.06
	(17) Electricity and Water	4,000	2,000	4,000	3,475.20
	(18) Telephone Service	5,000	6,000	5,000	4,616.48
	(19) Printing and Stationery	3,000	4,000	3,000	3,967.20
	(20) Computer and Office Equipment Expenses	1,000	3,000	1,000	1,723.26
	(21) Rents and Service Charges	81,000	68,000	67,000	65,568.31
	(22) Training Expenses	1,000	0	1,000	164.40
	(23) Moneyval	1,000	0	1,000	0.00
	(24) Product Testing	1,000	0	1,000	0.00
	(25) Inspections	1,000	0	1,000	0.00
	(26) Contribution to Gibraltar Development Corporation - Staff Services (ii)	357,000	338,000	303,000	292,326.24
	(27) Marketing	1,000	1,000	1,000	1,530.67
	Contracted Services:				
	(28) Cleaning Services	11,000	11,000	10,000	10,296.40
		470,000	436,000	401,000	387,053.22
	Total Other Charges	795,000	777,000	869,000	781,182.73
	TOTAL BUSINESS				
	Payroll - Personal Emoluments	516,000	462,000	504,000	577,020.97
	Industrial Wages	0	0	0	0.00
		516,000	462,000	504,000	577,020.97
	Other Charges	795,000	777,000	869,000	781,182.73
	Total Business	1,311,000	1,239,000	1,373,000	1,358,203.70

(i) Up to 2024/25 titled 'Office of Fair Trading'

(ii) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 31 - TOWN PLANNING AND BUILDING CONTROL

(i) Minister: Minister for Health, Care and Business

Controlling Officer: Town Planner

Estimate 2026/27: £1,187,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>TOWN PLANNING AND BUILDING CONTROL</u>
3	3	Senior Professional and Technology Officer
2	2	Higher Professional and Technology Officer
8	8	Professional and Technology Officer
1	1	Executive Officer
2	2	Technical Grade 1
4	4	Administrative Officer
<u>20</u>	<u>20</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>2</u>	<u>2</u>

SUMMARY

2026/2027	2025/2026	TOTAL TOWN PLANNING AND BUILDING CONTROL
<u>22</u>	<u>22</u>	

HEAD 31 - TOWN PLANNING AND BUILDING CONTROL		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	662,000	725,000	771,000	725,368.02
	(b) Overtime:				
	(i) Approved/Emergency	1,000	34,000	1,000	0.00
	Emergency	0	0	0	4,560.89
		1,000	34,000	1,000	4,560.89
	(c) Allowances	8,000	7,000	8,000	5,444.54
	(d) Employer's Pension Contributions	79,000	62,000	63,000	58,168.83
		750,000	828,000	843,000	793,542.28
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	750,000	828,000	843,000	793,542.28
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	4,000	4,000	4,000	3,581.49
	(2) Electricity and Water	5,000	5,000	5,000	3,536.16
	(3) Telephone Service	11,000	10,000	11,000	9,204.28
	(4) Printing and Stationery	5,000	5,000	5,000	6,403.51
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	958.84
	(6) Rents and Service Charges	238,000	232,000	231,000	220,560.23
	(7) Transport Expenses	1,000	2,000	1,000	557.00
	(8) Books and Subscriptions	10,000	12,000	10,000	8,479.16
	(9) Uniforms and Protective Clothing	2,000	2,000	2,000	1,293.73
	(10) Geographical Information System and E-Planning (i)	49,000	38,000	33,000	34,188.07
	(11) Consultancy Services	10,000	10,000	10,000	10,065.00
	(12) Development and Planning Commission Expenses	1,000	1,000	1,000	195.00
	(13) Contribution to Gibraltar Development Corporation - Staff Services (ii)	89,000	89,000	84,000	82,084.00
	(14) Fast Track Services	1,000	0	1,000	0.00
	Contracted Services:				
	(15) Cleaning Services	10,000	10,000	9,000	9,373.00
	Total Other Charges	437,000	421,000	408,000	390,479.47
	<u>TOTAL TOWN PLANNING AND BUILDING CONTROL</u>				
	Payroll - Personal Emoluments	750,000	828,000	843,000	793,542.28
	Industrial Wages	0	0	0	0.00
		750,000	828,000	843,000	793,542.28
	Other Charges	437,000	421,000	408,000	390,479.47
	Total Town Planning and Building Control	1,187,000	1,249,000	1,251,000	1,184,021.75

(i) Up to 2025/26 titled 'Town Planning Geographical Information System'

(ii) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 32 - PROCUREMENT OFFICE

(i) Minister: Minister for Health, Care and Business

Controlling Officer: Head of Procurement

Estimate 2026/27: £414,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>PROCUREMENT OFFICE</u>
1	1	Senior Executive Officer
3	3	Higher Executive Officer
3	3	Executive Officer
2	2	Administrative Officer
<u>9</u>	<u>9</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>1</u>	<u>3</u>

SUMMARY

2026/2027	2025/2026	
<u>10</u>	<u>12</u>	TOTAL PROCUREMENT OFFICE

HEAD 32 - PROCUREMENT OFFICE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	318,000	230,000	222,000	218,534.09
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	1,665.08
		1,000	1,000	1,000	1,665.08
	(c) Allowances	10,000	8,000	1,000	611.48
	(d) Employer's Pension Contributions	6,000	0	0	0.00
		335,000	239,000	224,000	220,810.65
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	335,000	239,000	224,000	220,810.65
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	2,000	2,000	2,000	1,909.40
	(2) Electricity and Water	2,000	2,000	2,000	2,031.48
	(3) Telephone Service	3,000	3,000	3,000	2,794.58
	(4) Printing and Stationery	1,000	1,000	1,000	880.40
	(5) Computer and Office Equipment Expenses	1,000	3,000	1,000	679.50
	(6) Rents and Service Charges	6,000	6,000	6,000	5,908.20
	(7) Contribution to Gibraltar Development Corporation - Staff Services (i)	59,000	145,000	140,000	89,558.01
	Contracted Services:				
	(8) Cleaning Services	5,000	5,000	5,000	4,634.56
	Total Other Charges	79,000	167,000	160,000	108,396.13
	<u>TOTAL PROCUREMENT OFFICE</u>				
	Payroll - Personal Emoluments	335,000	239,000	224,000	220,810.65
	Industrial Wages	0	0	0	0.00
		335,000	239,000	224,000	220,810.65
	Other Charges	79,000	167,000	160,000	108,396.13
	Total Procurement Office	414,000	406,000	384,000	329,206.78

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 33 - JUSTICE(i) Minister: Minister for Justice, Trade and IndustryControlling Officer: Principal Secretary (Justice, Trade and Industry)Estimate 2026/27: £3,544,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)**JUSTICE**

2026/2027	2025/2026
1	1
1	0
1	0
1	2
1	1
1	1
0	1
1	1
<u>7</u>	<u>7</u>

MINISTRY

Senior Crown Counsel
 Crown Counsel (Data Protection Officer)
 Senior Executive Officer
 Higher Executive Officer
 Executive Officer
 Administrative Officer
 Clerk/Wordprocessor
Supernumerary Staff
 Senior Officer

2026/2027	2025/2026
2	2
1	1
<u>3</u>	<u>3</u>

PROBATION

Social Worker
 Community Services Officer

2026/2027	2025/2026
1	1
1	1
2	2
1	1
<u>5</u>	<u>5</u>

GIBRALTAR FINANCIAL INTELLIGENCE UNIT

Senior Officer
 Higher Executive Officer
 Executive Officer
 Administrative Officer

2026/2027	2025/2026
<u>15</u>	<u>15</u>

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>22</u>	<u>21</u>

SUMMARY

2026/2027	2025/2026
<u>37</u>	<u>36</u>

TOTAL JUSTICE

HEAD 33 - JUSTICE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	General Office:				
	(a) Salaries	333,000	350,000	289,000	374,749.01
	(b) Overtime:				
	(i) Approved/Emergency	1,000	3,000	1,000	0.00
	<i>Emergency</i>	0	0	0	10,883.62
		1,000	3,000	1,000	10,883.62
	(c) Allowances	6,000	8,000	6,000	7,574.86
	(d) Employer's Pension Contributions	10,000	4,000	4,000	3,115.50
		350,000	365,000	300,000	396,322.99
	Probation:				
	(e) Salaries	123,000	122,000	117,000	91,340.07
	(f) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	1,521.23
		1,000	1,000	1,000	1,521.23
	(g) Allowances	0	0	0	0.00
	(h) Employer's Pension Contributions	0	0	0	0.00
		124,000	123,000	118,000	92,861.30
	Gibraltar Financial Intelligence Unit:				
	(i) Salaries	133,000	230,000	262,000	217,419.40
	(j) Overtime:				
	(i) Approved/Emergency	1,000	8,000	1,000	0.00
	<i>Emergency</i>	0	0	0	0.00
		1,000	8,000	1,000	0.00
	(k) Allowances	6,000	4,000	4,000	1,920.00
	(l) Employer's Pension Contributions	0	0	9,000	0.00
		140,000	242,000	276,000	219,339.40
		614,000	730,000	694,000	708,523.69
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	614,000	730,000	694,000	708,523.69
<u>OTHER CHARGES</u>					
	General Office:				
2	(1) General Expenses	7,000	8,000	7,000	10,152.65
	(2) Electricity and Water	13,000	13,000	5,000	6,292.23
	(3) Telephone Service	16,000	17,000	12,000	20,108.63
	(4) Printing and Stationery	10,000	10,000	3,000	2,903.40
	(5) Computer and Office Equipment Expenses	5,000	6,000	5,000	7,843.51
	(6) Professional Fees	1,000	6,000	1,000	0.00
	(7) Conferences	4,000	2,000	4,000	294.98
	(8) National Security Centralised Intelligence System	816,000	821,000	816,000	815,337.00
	(9) Rent and Service Charges	195,000	196,000	195,000	183,041.83
	(10) Contribution to Gibraltar Development Corporation - Staff Services (i)	682,000	484,000	590,000	229,175.57
	<i>carried forward</i>	1,749,000	1,563,000	1,638,000	1,275,149.80

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 33 - JUSTICE (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<i>brought forward</i>	1,749,000	1,563,000	1,638,000	1,275,149.80
	OTHER CHARGES (cont)				
	General Office: (cont)				
2	(11) Tribunals - Income Tax	1,000	0	1,000	0.00
	(12) Tribunals - Development Appeals	1,000	0	1,000	0.00
	(13) Tribunals - Housing	1,000	20,000	1,000	33,568.84
	(14) Strategic Review - Youth Offenders	1,000	0	1,000	0.00
	(15) Strategic Review - Domestic Abuse	1,000	0	1,000	25,773.00
	(16) Regulation - Safeguarding	1,000	0	1,000	0.00
	(17) Regulation - Data Protection	1,000	0	1,000	0.00
	(18) Children	1,000	0	1,000	0.00
	(19) Secondment	86,000	86,000	86,000	0.00
	Contracted Services:				
	(20) Cleaning Services	12,000	13,000	11,000	6,160.22
		1,855,000	1,682,000	1,743,000	1,340,651.86
	Probation:				
	(21) General Expenses	1,000	1,000	1,000	1,346.37
	(22) Electricity and Water	1,000	0	1,000	0.00
	(23) Telephone Service	2,000	2,000	2,000	1,849.26
	(24) Printing and Stationery	1,000	0	1,000	4.75
	(25) Tools and Equipment	1,000	0	1,000	40.00
	(26) Drug Testing Programme Equipment	1,000	1,000	1,000	0.00
	(27) Conferences	10,000	10,000	14,000	4,307.49
	(28) Consultancy Services	30,000	1,000	30,000	12,568.47
	(29) Computer and Office Equipment Expenses	1,000	1,000	1,000	756.38
	(30) Books and Subscriptions	1,000	1,000	1,000	90.00
		49,000	17,000	53,000	20,962.72
	Gibraltar Police Authority:				
	(31) Gibraltar Police Authority Expenses	14,000	17,000	14,000	16,837.60
	(32) Services provided by Gibraltar Development Corporation (i)	67,000	66,000	61,000	61,157.81
	(33) HMIC Inspection	1,000	0	34,000	0.00
	(34) Professional Fees	1,000	0	1,000	0.00
		83,000	83,000	110,000	77,995.41
	Gibraltar Co-Ordinating Centre for Criminal Intelligence and Drugs:				
	(35) General Expenses	2,000	2,000	2,000	2,584.50
	(36) Electricity and Water	4,000	4,000	3,000	3,252.26
	(37) Telephone Service	2,000	1,000	2,000	1,300.64
	(38) Printing and Stationery	1,000	1,000	1,000	83.67
	(39) Computer and Office Equipment Expenses	1,000	0	1,000	334.49
	(40) Rents and Service Charges	90,000	123,000	116,000	69,960.20
	(41) Conferences	5,000	5,000	5,000	2,840.27
	(42) Security Vetting	1,000	0	1,000	0.00
	Contracted Services:				
	(43) Cleaning Services	3,000	3,000	3,000	3,053.58
		109,000	139,000	134,000	83,409.61
	<i>carried forward</i>	2,096,000	1,921,000	2,040,000	1,523,019.60

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 33 - JUSTICE (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 2,096,000	£ 1,921,000	£ 2,040,000	£ 1,523,019.60
	<u>OTHER CHARGES</u> (cont)				
	Gibraltar Financial Intelligence Unit:				
2	(44) General Expenses	5,000	6,000	3,000	3,217.17
	(45) Electricity and Water	4,000	3,000	3,000	3,013.72
	(46) Telephone Service	3,000	3,000	3,000	3,254.29
	(47) Printing and Stationery	3,000	3,000	1,000	878.57
	(48) Computer and Office Equipment Expenses	6,000	7,000	6,000	13,979.18
	(49) Rents and Service Charges	54,000	54,000	49,000	47,610.50
	(50) Investigation Expenses	3,000	3,000	3,000	1,495.69
	(51) Conferences	30,000	18,000	14,000	13,499.64
	(52) Contribution to Egmont	14,000	21,000	10,000	21,670.25
	(53) Security Vetting	1,000	0	1,000	0.00
	(54) Contribution to Gibraltar Development Corporation - Staff Services (i)	375,000	553,000	370,000	351,208.28
	(55) Training Expenses	30,000	30,000	25,000	23,111.62
	Contracted Services:				
	(56) Cleaning Services	3,000	3,000	3,000	3,165.54
		531,000	704,000	491,000	486,104.45
	International Compliance, Sanctions, Moneyval and FATF:				
	(57) MONEYVAL Membership Fees and Expenses	150,000	125,000	150,000	0.00
	(58) Consultancy Services	150,000	163,000	150,000	0.00
	(59) Conferences	1,000	15,000	1,000	0.00
	(60) Training Expenses	1,000	4,000	1,000	0.00
	(61) Computer and Office Equipment Expenses	1,000	3,000	1,000	0.00
		303,000	310,000	303,000	0.00
	Total Other Charges	2,930,000	2,935,000	2,834,000	2,009,124.05
	TOTAL JUSTICE				
	Payroll - Personal Emoluments	614,000	730,000	694,000	708,523.69
	Industrial Wages	0	0	0	0.00
		614,000	730,000	694,000	708,523.69
	Other Charges	2,930,000	2,935,000	2,834,000	2,009,124.05
	Total Justice	3,544,000	3,665,000	3,528,000	2,717,647.74

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 34 - GIBRALTAR LAW COURTS(i) Minister: Minister for Justice, Trade and IndustryControlling Officer: Chief Executive, Gibraltar Courts ServiceEstimate 2026/27: £2,348,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)**GIBRALTAR LAW COURTS**

2026/2027	2025/2026
3	3
3	3

SUPREME COURT

Puisne Judge

2026/2027	2025/2026
1	1
1	1
2	2

MAGISTRATES' AND CORONER'S COURT

Stipendiary Magistrate

Additional Stipendiary / Registrar

2026/2027	2025/2026
1	1
1	1
1	1
2	2
2	2
9	9
2	2
9	9
4	4
4	4
1	1
2	2
4	4
1	1
43	43

GIBRALTAR COURTS SERVICE

Chief Executive (Senior Officer)

Court Clerk

Deputy Clerk to the Magistrates Court

Senior Executive Officer

Higher Executive Officer

Executive Officer

Personal Secretary

Administrative Officer

Administrative Assistant

Bailiff

Senior Paper Keeper

Court Usher / Paperkeeper

Clerk / Wordprocessor

Typist

2026/2027	2025/2026
48	48

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
0	0

SUMMARY

2026/2027	2025/2026
48	48

TOTAL GIBRALTAR LAW COURTS

HEAD 34 - GIBRALTAR LAW COURTS		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	1,680,000	1,620,000	1,536,000	1,495,830.74
	(b) Overtime:				
	(i) Approved/Emergency	1,000	2,000	1,000	0.00
	<i>Emergency</i>	0	0	0	1,715.55
		1,000	2,000	1,000	1,715.55
	(c) Allowances	20,000	15,000	20,000	15,103.10
	(d) Employer's Pension Contributions	151,000	127,000	131,000	95,570.23
		1,852,000	1,764,000	1,688,000	1,608,219.62
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	1,852,000	1,764,000	1,688,000	1,608,219.62
<u>OTHER CHARGES</u>					
2	(1) General Expenses	20,000	20,000	20,000	17,804.55
	(2) Electricity and Water	50,000	50,000	50,000	50,459.70
	(3) Telephone Service	19,000	17,000	19,000	16,171.16
	(4) Printing and Stationery	10,000	9,000	10,000	9,361.70
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	645.82
	(6) Postage Expenses	15,000	19,000	15,000	17,384.19
	(7) Jurors and Witnesses Expenses	17,000	33,000	17,000	62,917.49
	(8) Books and Subscriptions	20,000	20,000	20,000	19,692.04
	(9) Law Reports Production	60,000	60,000	60,000	58,732.50
	(10) Repairs and Maintenance	30,000	35,000	30,000	47,695.56
	(11) Training Expenses	1,000	0	1,000	0.00
	(12) Judicial Conferences and Training	7,000	5,000	7,000	5,418.86
	(13) Independent Expert Fees	20,000	18,000	20,000	43,067.50
	(14) Commonwealth Magistrates' Association	2,000	2,000	2,000	1,695.00
	(15) Court Interpretation and Translation	9,000	4,000	9,000	8,442.82
	(16) Trial Expenses	1,000	0	1,000	0.00
	(17) Duty Legal Representative Scheme	5,000	5,000	5,000	6,585.00
	Contracted Services:				
	(18) Cleaning Services	90,000	90,000	84,000	90,578.95
	(19) Security Services	95,000	92,000	85,000	89,003.18
	(20) Recording Equipment	24,000	24,000	24,000	23,478.97
	<i>Losses of Public Funds</i>	0	0	0	135.00
	Total Other Charges	496,000	504,000	480,000	569,269.99
<u>TOTAL GIBRALTAR LAW COURTS</u>					
	Payroll - Personal Emoluments	1,852,000	1,764,000	1,688,000	1,608,219.62
	Industrial Wages	0	0	0	0.00
		1,852,000	1,764,000	1,688,000	1,608,219.62
	Other Charges	496,000	504,000	480,000	569,269.99
	Total Gibraltar Law Courts	2,348,000	2,268,000	2,168,000	2,177,489.61

HEAD 35 - POLICING(i) Minister: Minister for Justice, Trade and IndustryControlling Officer: Commissioner of PoliceEstimate 2026/27: £20,046,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>POLICING</u>
1	1	Assistant Commissioner
3	3	Superintendent
5	5	Chief Inspector
14	14	Inspector
36	36	Sergeant
230	198	Police Constable
1	1	Senior Executive Officer
1	1	Higher Executive Officer
7	4	Executive Officer
1	1	Personal Secretary
10	11	Administrative Officer
5	5	Administrative Assistant
1	1	Exhibits Officer
0	1	Stores Officer
		Supernumerary Staff
1	1	Police Constable (a)
316	283	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
2	2

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
3	3

SUMMARY

2026/2027	2025/2026	
321	288	TOTAL POLICING

(a) Police Constable on career break

HEAD 35 - POLICING		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	13,892,000	12,815,000	12,716,000	12,717,016.31
	(b) Overtime:				
	(i) Approved/Emergency	50,000	385,000	50,000	0.00
	(ii) Conditioned	325,000	350,000	300,000	304,430.51
	(iii) Manning Level Maintenance	500,000	1,076,000	350,000	892,504.37
	<i>Emergency</i>	0	0	0	394,226.36
		875,000	1,811,000	700,000	1,591,161.24
	(c) Allowances	700,000	655,000	700,000	672,843.59
	(d) Temporary Assistance	119,000	130,000	119,000	105,985.80
	(e) Employer's Pension Contributions	1,076,000	1,065,000	1,030,000	1,012,983.10
		16,662,000	16,476,000	15,265,000	16,099,990.04
	(2) Industrial Wages				
	(a) Basic Wages	50,000	50,000	48,000	47,174.52
	(b) Overtime:				
	(i) Approved/Emergency	1,000	5,000	1,000	0.00
	<i>Emergency</i>	0	0	0	3,901.25
		1,000	5,000	1,000	3,901.25
	(c) Allowances	2,000	2,000	2,000	1,810.18
	(d) Employer's Pension Contributions	5,000	5,000	4,000	4,210.48
		58,000	62,000	55,000	57,096.43
	Total Payroll	16,720,000	16,538,000	15,320,000	16,157,086.47
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	52,000	66,000	66,000	66,071.78
	(2) Electricity and Water	90,000	85,000	85,000	79,579.94
	(3) Telephone Service	102,000	104,000	108,000	101,261.81
	(4) Printing and Stationery	93,000	90,000	65,000	88,135.52
	(5) Computer and Office Equipment Expenses	14,000	15,000	10,000	10,147.31
	(6) Rents and Service Charges	14,000	10,000	9,000	8,499.97
	(7) Transport Expenses	100,000	110,000	100,000	124,020.94
	(8) Motor Boats and Launches - Maintenance	120,000	120,000	120,000	118,612.39
	(9) Motor Boats and Launches - Fuel and Lubricants	20,000	20,000	25,000	25,279.98
	(10) Investigation Expenses	170,000	265,000	200,000	334,595.81
	(11) Subsistence of Prisoners	12,000	12,000	12,000	11,258.37
	(12) Uniforms and Protective Clothing	250,000	490,000	166,000	165,897.06
	(13) Repatriation Expenses	1,000	6,000	1,000	4,202.41
	(14) Training Expenses	500,000	290,000	290,000	293,965.05
	(15) Conferences	28,000	11,000	11,000	6,294.99
	(16) Anti Drink Driving Campaign	2,000	2,000	2,000	1,969.36
	(17) Destruction of Confiscated Items	1,000	3,000	1,000	689.25
	(18) Contribution to Gibraltar Development Corporation - Staff Services (i)	170,000	127,000	121,000	169,609.87
	(19) Professional Fees	43,000	13,000	6,000	4,943.00
	(20) Contract Officers	597,000	370,000	1,000	0.00
	(21) Maintenance Agreements and Licences	643,000	0	0	0.00
	<i>Compensation and Legal Costs</i>	0	0	0	18,000.00
	<i>Ex-Gratia Payments</i>	0	4,000	0	4,217.95
	<i>Losses of Public Funds</i>	0	0	0	185.00
	carried forward	3,022,000	2,213,000	1,399,000	1,637,437.76

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 35 - POLICING (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 3,022,000	£ 2,213,000	£ 1,399,000	£ 1,637,437.76
	<u>OTHER CHARGES</u> (cont)				
	Contracted Services:				
2	(22) Cleaning Services	140,000	135,000	127,000	128,131.69
	(23) CCTV	22,000	22,000	22,000	16,033.62
	(24) Radio Communication System - Gibtelecom Ltd	130,000	130,000	130,000	124,176.00
	(25) 999 Emergency Hotline	12,000	12,000	11,000	12,217.90
	Total Other Charges	3,326,000	2,512,000	1,689,000	1,917,996.97
	TOTAL POLICING				
	Payroll - Personal Emoluments	16,662,000	16,476,000	15,265,000	16,099,990.04
	Industrial Wages	58,000	62,000	55,000	57,096.43
		16,720,000	16,538,000	15,320,000	16,157,086.47
	Other Charges	3,326,000	2,512,000	1,689,000	1,917,996.97
	Total Policing	20,046,000	19,050,000	17,009,000	18,075,083.44

HEAD 36 - PRISON

(i) Minister: Minister for Justice, Trade and Industry

Controlling Officer: Superintendent of Prison

Estimate 2026/27: £5,068,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	
1	1	PRISON
2	2	Superintendent of Prison
7	7	Chief Officer (Manager E)
64	64	Principal Officer (Grade 7)
1	1	Prison Officer (Grade 8)
		Executive Officer
		Supernumerary Staff
1	3	Prison Officer (Grade 8)
<u>76</u>	<u>78</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>1</u>	<u>1</u>

SUMMARY

2026/2027	2025/2026	
<u>77</u>	<u>79</u>	TOTAL PRISON

HEAD 36 - PRISON		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	3,179,000	3,075,000	3,029,000	2,831,968.29
	(b) Overtime:				
	(i) Approved/Emergency	0	0	0	0.00
	(ii) Manning Level Maintenance	180,000	170,000	180,000	182,785.72
	<i>Emergency</i>	0	0	0	0.00
		180,000	170,000	180,000	182,785.72
	(c) Allowances	850,000	870,000	850,000	973,820.25
	(d) Employer's Pension Contributions	348,000	312,000	304,000	297,733.13
		4,557,000	4,427,000	4,363,000	4,286,307.39
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	4,557,000	4,427,000	4,363,000	4,286,307.39
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	2,000	2,000	2,000	1,931.68
	(2) Electricity and Water	60,000	58,000	61,000	54,978.99
	(3) Telephone Service	30,000	30,000	30,000	9,957.81
	(4) Printing and Stationery	3,000	3,000	3,000	2,978.01
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	993.46
	(6) Repairs and Maintenance	8,000	8,000	5,000	4,999.40
	(7) Domestic Equipment	10,000	10,000	10,000	9,281.84
	(8) Facilities Repairs and Upgrading	18,000	15,000	18,000	17,986.07
	(9) Uniforms and Protective Clothing	18,000	18,000	18,000	16,352.66
	(10) Training Expenses	12,000	9,000	12,000	8,287.46
	(11) Workshop and Rehabilitation of Prisoners	50,000	23,000	22,000	22,016.22
	(12) Maintenance of Prisoners	150,000	140,000	180,000	137,710.01
	(13) Clothing for Prisoners	4,000	4,000	4,000	2,674.02
	(14) Prisoners Wage Scheme	25,000	25,000	25,000	18,897.00
	(15) Contribution to Gibraltar Development Corporation - Staff Services (i)	44,000	43,000	39,000	65,762.30
	Contracted Services:				
	(16) Radio Communications - Gibtelecom Ltd	17,000	17,000	17,000	14,976.00
	(17) Cleaning Services	23,000	22,000	21,000	24,428.32
	(18) Maintenance Agreements and Licences	36,000	25,000	25,000	25,018.00
	Total Other Charges	511,000	453,000	493,000	439,229.25
	<u>TOTAL PRISON</u>				
	Payroll - Personal Emoluments	4,557,000	4,427,000	4,363,000	4,286,307.39
	Industrial Wages	0	0	0	0.00
		4,557,000	4,427,000	4,363,000	4,286,307.39
	Other Charges	511,000	453,000	493,000	439,229.25
	Total Prison	5,068,000	4,880,000	4,856,000	4,725,536.64

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 37 - INCOME TAX

(i) Minister: Minister for Justice, Trade and Industry

Controlling Officer: Commissioner of Income Tax

Estimate 2026/27: £2,994,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>INCOME TAX OFFICE</u>
1	1	Commissioner of Income Tax
3	3	Senior Executive Officer
1	1	Senior Crown Counsel
1	1	Compliance & Investigating Officer
10	10	Higher Executive Officer
14	13	Executive Officer
14	14	Administrative Officer
10	12	Administrative Assistant
<u>54</u>	<u>55</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>2</u>	<u>3</u>

SUMMARY

2026/2027	2025/2026	
<u>56</u>	<u>58</u>	TOTAL INCOME TAX

HEAD 37 - INCOME TAX		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	1,959,000	2,055,000	1,996,000	2,002,251.63
	(b) Overtime:				
	(i) Approved/Emergency	1,000	110,000	1,000	0.00
	<i>Emergency</i>	0	0	0	140,125.44
		1,000	110,000	1,000	140,125.44
	(c) Allowances	75,000	80,000	90,000	69,329.07
	(d) Employer's Pension Contributions	109,000	118,000	132,000	95,129.71
		2,144,000	2,363,000	2,219,000	2,306,835.85
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	2,144,000	2,363,000	2,219,000	2,306,835.85
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	23,000	23,000	23,000	22,418.70
	(2) Electricity and Water	13,000	13,000	13,000	12,468.22
	(3) Telephone Service	16,000	16,000	18,000	16,330.04
	(4) Printing and Stationery	20,000	20,000	20,000	27,158.99
	(5) Computer and Office Equipment Expenses	15,000	15,000	15,000	17,977.23
	(6) Professional Fees	60,000	54,000	9,000	4,800.00
	(7) Postage Expenses	20,000	20,000	25,000	24,785.88
	(8) Contribution to Gibraltar Development Corporation - Staff Services (i)	75,000	92,000	110,000	135,357.62
	(9) OECD Expenses (Global Forum and BEPS Membership and Fees) (ii)	70,000	100,000	70,000	69,962.49
	Contracted Services:				
	(10) Cleaning Services	31,000	27,000	29,000	31,379.41
	(11) Digitalisation Expenses	23,000	0	0	0.00
	(12) Exchange of Information Systems	484,000	0	0	0.00
	<i>Losses of Public Funds</i>	0	169,000	0	2,051.62
	Total Other Charges	850,000	549,000	332,000	364,690.20
	<u>TOTAL INCOME TAX</u>				
	Payroll - Personal Emoluments	2,144,000	2,363,000	2,219,000	2,306,835.85
	Industrial Wages	0	0	0	0.00
		2,144,000	2,363,000	2,219,000	2,306,835.85
	Other Charges	850,000	549,000	332,000	364,690.20
	Total Income Tax	2,994,000	2,912,000	2,551,000	2,671,526.05

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Up to 2024/25 titled 'OECD BEPS Membership and Fees'

HEAD 38 - FINANCIAL SERVICES

(i) Minister: Minister for Justice, Trade and Industry

Controlling Officer: Principal Secretary (Justice, Trade and Industry)

Estimate 2026/27: £2,871,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>FINANCIAL SERVICES</u>
1	1	Higher Executive Officer
3	3	Executive Officer
<u>4</u>	<u>4</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>1</u>	<u>1</u>

SUMMARY

2026/2027	2025/2026	TOTAL FINANCIAL SERVICES
<u>5</u>	<u>5</u>	

HEAD 38 - FINANCIAL SERVICES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	159,000	70,000	63,000	155,925.26
	(b) Overtime:				
	(i) Approved/Emergency	1,000	3,000	1,000	0.00
	<i>Emergency</i>	0	0	0	4,147.37
		1,000	3,000	1,000	4,147.37
	(c) Allowances	1,000	1,000	1,000	546.92
	(d) Employer's Pension Contributions	19,000	4,000	6,000	11,672.20
		180,000	78,000	71,000	172,291.75
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	180,000	78,000	71,000	172,291.75
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	5,000	3,000	7,000	11,087.97
	(2) Electricity and Water	4,000	4,000	3,000	2,759.26
	(3) Telephone Service	5,000	5,000	7,000	5,397.70
	(4) Printing and Stationery	6,000	7,000	6,000	5,518.34
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	3,135.16
	(6) Rents and Service Charges	185,000	181,000	180,000	173,910.02
	(7) Professional Fees	1,000	0	1,000	0.00
	(8) Marketing	200,000	200,000	200,000	128,886.31
	(9) Conferences	25,000	25,000	25,000	36,089.58
	(10) Financial Services Commission - Subvention	150,000	150,000	150,000	150,000.00
	(11) Contribution to Gibraltar Development Corporation - Staff Services (i)	49,000	49,000	44,000	0.00
	(12) Management Fee - Senior Citizens Insurance	44,000	44,000	44,000	43,580.00
	(13) Connect Hub (ii)	4,000	0	0	0.00
	Contracted Services:				
	(14) Cleaning Services	12,000	13,000	12,000	12,113.11
	(15) Company Registration - Companies House (Gib) Ltd	2,000,000	1,944,000	1,900,000	1,949,349.00
	<i>Contract Officers</i>	0	28,000	64,000	127,613.28
	<i>Ex-Gratia Payments</i>	0	0	0	540,361.40
	<i>Consultancy Services</i>	0	0	0	123,250.02
	<i>OECD and MONEYVAL Membership Fees and Expenses</i>	0	0	0	158,182.11
	Total Other Charges	2,691,000	2,654,000	2,644,000	3,471,233.26
	<u>TOTAL FINANCIAL SERVICES</u>				
	Payroll - Personal Emoluments	180,000	78,000	71,000	172,291.75
	Industrial Wages	0	0	0	0.00
		180,000	78,000	71,000	172,291.75
	Other Charges	2,691,000	2,654,000	2,644,000	3,471,233.26
	Total Financial Services	2,871,000	2,732,000	2,715,000	3,643,525.01

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Up to 2025/26 included under Head 39 Gambling Division as section 'Liaison Department' (page 106)

HEAD 39 - GAMBLING DIVISION

(i) Minister: Minister for Justice, Trade and Industry

Controlling Officer: Principal Secretary (Justice, Trade and Industry)

Estimate 2026/27: £984,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>GAMBLING DIVISION</u>
1	1	Senior Executive Officer
1	1	Higher Executive Officer
1	1	Executive Officer
<u>3</u>	<u>3</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>6</u>	<u>6</u>

SUMMARY

2026/2027	2025/2026	
<u>9</u>	<u>9</u>	TOTAL GAMBLING DIVISION

HEAD 39 - GAMBLING DIVISION		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	General Office:				
	(a) Salaries	150,000	130,000	118,000	103,976.00
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	1,146.38
		1,000	1,000	1,000	1,146.38
	(c) Allowances	1,000	2,000	2,000	1,237.36
	(d) Employer's Pension Contributions	0	0	0	0.00
		152,000	133,000	121,000	106,359.74
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	152,000	133,000	121,000	106,359.74
<u>OTHER CHARGES</u>					
General Office:					
2	(1) General Expenses	1,000	1,000	1,000	904.85
	(2) Electricity and Water	3,000	3,000	2,000	2,029.67
	(3) Telephone Service	5,000	4,000	5,000	4,335.95
	(4) Printing and Stationery	2,000	2,000	2,000	1,464.69
	(5) Computer and Office Equipment Expenses	1,000	5,000	1,000	841.57
	(6) Rents and Service Charges	108,000	106,000	107,000	101,686.60
	(7) Conferences	30,000	12,000	25,000	11,927.37
	(8) Training Expenses	5,000	2,000	5,000	2,835.00
	(9) Professional Fees	21,000	22,000	21,000	31,065.62
	(10) Business Development	1,000	1,000	1,000	497.70
	(11) Contribution to Gibraltar Development Corporation - Staff Services (i)	544,000	537,000	542,000	582,106.89
	(12) Application of Funds from Regulatory Settlements	1,000	0	1,000	0.00
	(13) Gambling Appeals Tribunal - Subvention	100,000	0	0	0.00
	Contracted Services:				
	(14) Cleaning Services	10,000	10,000	10,000	8,460.17
		832,000	705,000	723,000	748,156.08
	Liaison Department: (ii)				
	General Expenses	0	0	1,000	312.00
	Electricity and Water	0	0	0	0.00
	Telephone Service	0	0	1,000	203.02
	Printing and Stationery	0	0	1,000	0.00
	Computer and Office Equipment Expenses	0	0	1,000	530.00
		0	0	4,000	1,045.02
	Total Other Charges	832,000	705,000	727,000	749,201.10
TOTAL GAMBLING DIVISION					
	Payroll - Personal Emoluments	152,000	133,000	121,000	106,359.74
	Industrial Wages	0	0	0	0.00
		152,000	133,000	121,000	106,359.74
	Other Charges	832,000	705,000	727,000	749,201.10
	Total Gambling Division	984,000	838,000	848,000	855,560.84

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) From 2026/27 shown under Head 38 Financial Services and titled 'Connect Hub' (page 104)

HEAD 40 - POSTAL SERVICES(i) Minister: Minister for Justice, Trade and IndustryControlling Officer: Director of Postal ServicesEstimate 2026/27: £4,228,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	POSTAL SERVICES
1	1	Director of Postal Services (Senior Officer)
1	1	Higher Executive Officer
2	2	Executive Officer
10	10	Administrative Officer
3	3	Administrative Assistant
1	1	Post Office Manager Level 3
4	4	Post Office Manager Level 4
14	14	Sorter
22	22	Post Delivery Person
		Supernumerary Staff
2	1	Head Messenger
5	5	Senior Messenger
11	13	Messenger
8	7	Post Delivery Person
84	84	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
4	4

SUMMARY

2026/2027	2025/2026	
88	88	TOTAL POSTAL SERVICES

HEAD 40 - POSTAL SERVICES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	2,320,000	2,250,000	2,165,000	2,212,822.01
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	(ii) Conditioned	570,000	575,000	530,000	564,256.31
	<i>Emergency</i>	0	0	0	218.90
		571,000	576,000	531,000	564,475.21
	(c) Allowances	83,000	85,000	83,000	82,941.77
	(d) Temporary Assistance	110,000	91,000	110,000	70,941.79
	(e) Bonus Payments	330,000	335,000	330,000	304,353.77
	(f) Employer's Pension Contributions	194,000	163,000	141,000	128,550.55
		3,608,000	3,500,000	3,360,000	3,364,085.10
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	3,608,000	3,500,000	3,360,000	3,364,085.10
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	12,000	11,000	12,000	8,964.84
	(2) Electricity and Water	17,000	17,000	17,000	15,419.46
	(3) Telephone Service	12,000	12,000	12,000	10,170.20
	(4) Printing and Stationery	17,000	18,000	17,000	17,259.69
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	543.97
	(6) Supply of Stamps	2,000	3,000	2,000	1,260.00
	(7) Postal Stores and Equipment	1,000	0	1,000	1,055.00
	(8) Transport Expenses	10,000	6,000	10,000	11,922.75
	(9) Uniforms and Protective Clothing	16,000	16,000	16,000	12,983.50
	(10) Commission to Stamp Vendors	3,000	2,000	3,000	1,862.77
	(11) Security Costs	3,000	3,000	3,000	2,549.00
	(12) Banking and Related Services	1,000	0	1,000	32.50
	(13) Outgoing Mail and Bulk Mailing	188,000	210,000	288,000	147,201.48
	(14) Contribution to International Bureau	67,000	66,000	109,000	54,179.38
	(15) Regulatory Authority Fees	18,000	18,000	17,000	17,147.36
	(16) EPOS	6,000	6,000	6,000	6,000.00
	(17) Contribution to Gibraltar Development Corporation - Staff Services (i)	131,000	142,000	134,000	179,879.98
	(18) Leasing Agreements	70,000	70,000	70,000	70,025.00
	Contracted Services:				
	(19) Cleaning Services	45,000	45,000	44,000	43,030.00
	Total Other Charges	620,000	646,000	763,000	601,486.88
	<u>TOTAL POSTAL SERVICES</u>				
	Payroll - Personal Emoluments	3,608,000	3,500,000	3,360,000	3,364,085.10
	Industrial Wages	0	0	0	0.00
		3,608,000	3,500,000	3,360,000	3,364,085.10
	Other Charges	620,000	646,000	763,000	601,486.88
	Total Postal Services	4,228,000	4,146,000	4,123,000	3,965,571.98

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 41 - ENVIRONMENT(i) Minister: Minister for Education, the Environment and Climate ChangeControlling Officer: Chief Executive (Environment)Estimate 2026/27: £18,909,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)**ENVIRONMENT**

2026/2027	2025/2026
1	0
1	1
1	1
1	1
3	2
0	1
7	6

MINISTERIAL OFFICE

Senior Officer
 Senior Executive Officer
 Higher Executive Officer
 Professional and Technology Officer
 Executive Officer
 Higher Professional and Technology Officer

2026/2027	2025/2026
1	1
1	1
1	1
3	3
3	3
3	2
4	4
3	3
1	1
20	19

DEPARTMENT OF THE ENVIRONMENT

Senior Officer
 Senior Executive Officer
 Senior Professional and Technology Officer
 Higher Executive Officer
 Higher Professional and Technology Officer
 Executive Officer
 Professional and Technology Officer
 Administrative Officer
 Clerk/Wordprocessor

2026/2027	2025/2026
2	2
2	2

CEMETERIES

Cemetery Keeper (PTO) (a)

2026/2027	2025/2026
1	1
2	2
1	1
4	4

CLEANSING SECTION

Higher Professional and Technology Officer
 Environmental Monitor
 Technical Grade 1

2026/2027	2025/2026
1	1
2	2
1	1
4	4

ENFORCEMENT

Higher Executive Officer
 Environmental Protection Officer (EO) (b)
 Assistant Environmental Protection Officer (AO)

2026/2027	2025/2026
37	35

(a) Includes 1 Works Supervisor in a Cemetery Keeper (PTO) post

(b) Includes 1 Executive Officer post held by an Instructional Officer on a personal to holder basis

HEAD 41 - ENVIRONMENT (cont)

(iii) INDUSTRIAL STAFF

2026/2027	2025/2026
10	10

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF

2026/2027	2025/2026
22	19

SUMMARY

2026/2027	2025/2026
69	64

TOTAL ENVIRONMENT

HEAD 41 - ENVIRONMENT		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	General Office:				
	(a) Salaries	323,000	270,000	254,000	273,427.75
	(b) Overtime:				
	(i) Approved/Emergency	1,000	2,000	1,000	0.00
	<i>Emergency</i>	0	0	0	1,016.18
		1,000	2,000	1,000	1,016.18
	(c) Allowances	1,000	5,000	1,000	4,795.19
	(d) Employer's Pension Contributions	16,000	22,000	22,000	24,992.94
		341,000	299,000	278,000	304,232.06
	Environment:				
	(e) Salaries	808,000	840,000	770,000	756,122.52
	(f) Overtime:				
	(i) Approved/Emergency	1,000	24,000	1,000	0.00
	<i>Emergency</i>	0	0	0	13,362.63
		1,000	24,000	1,000	13,362.63
	(g) Allowances	14,000	18,000	14,000	6,139.32
	(h) Employer's Pension Contributions	44,000	24,000	30,000	18,437.12
		867,000	906,000	815,000	794,061.59
	Cemeteries:				
	(i) Salaries	56,000	56,000	54,000	57,735.00
	(j) Overtime:				
	(i) Approved/Emergency	1,000	26,000	1,000	0.00
	<i>Emergency</i>	0	0	0	23,656.22
		1,000	26,000	1,000	23,656.22
	(k) Allowances	0	0	0	0.00
	(l) Employer's Pension Contributions	0	0	0	0.00
		57,000	82,000	55,000	81,391.22
	Cleansing Section:				
	(m) Salaries	44,000	85,000	84,000	123,995.28
	(n) Overtime:				
	(i) Approved/Emergency	1,000	37,000	1,000	0.00
	<i>Emergency</i>	0	0	0	44,949.56
		1,000	37,000	1,000	44,949.56
	(o) Allowances	4,000	1,000	4,000	2,479.38
	(p) Employer's Pension Contributions	0	0	0	0.00
		49,000	123,000	89,000	171,424.22
	Enforcement:				
	(q) Salaries	88,000	105,000	129,000	131,671.59
	(r) Overtime:				
	(i) Approved/Emergency	1,000	70,000	1,000	0.00
	<i>Emergency</i>	0	0	0	84,233.28
		1,000	70,000	1,000	84,233.28
	(s) Allowances	32,000	23,000	32,000	22,167.18
	(t) Employer's Pension Contributions	6,000	6,000	6,000	5,423.20
		127,000	204,000	168,000	243,495.25
		1,441,000	1,614,000	1,405,000	1,594,604.34
	<i>carried forward</i>	1,441,000	1,614,000	1,405,000	1,594,604.34

HEAD 41 - ENVIRONMENT (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 1,441,000	£ 1,614,000	£ 1,405,000	£ 1,594,604.34
	<u>PAYROLL</u> (cont)				
1	(2) Industrial Wages				
	Cemeteries:				
	(a) Basic Wages	284,000	280,000	270,000	264,521.20
	(b) Overtime:				
	(i) Approved/Emergency	1,000	190,000	1,000	0.00
	<i>Emergency</i>	0	0	0	177,358.28
		1,000	190,000	1,000	177,358.28
	(c) Allowances	0	3,000	0	0.00
	(d) Employer's Pension Contributions	0	0	0	0.00
		285,000	473,000	271,000	441,879.48
	Apes Management:				
	(e) Basic Wages	55,000	55,000	52,000	50,976.14
	(f) Overtime:				
	(i) Approved/Emergency	1,000	40,000	1,000	0.00
	<i>Discretionary</i>	0	0	0	42,675.88
		1,000	40,000	1,000	42,675.88
	(g) Allowances	18,000	9,000	18,000	7,502.77
	(h) Employer's Pension Contributions	9,000	9,000	9,000	8,666.08
		83,000	113,000	80,000	109,820.87
		368,000	586,000	351,000	551,700.35
	Total Payroll	1,809,000	2,200,000	1,756,000	2,146,304.69
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	90,000	85,000	90,000	78,117.77
	(2) Electricity and Water	12,000	12,000	12,000	11,358.18
	(3) Telephone Service	37,000	36,000	34,000	33,249.09
	(4) Printing and Stationery	10,000	8,000	10,000	8,126.17
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	913.44
	(6) Cemeteries Expenses	20,000	25,000	20,000	19,420.19
	(7) Public Awareness Programme	10,000	8,000	10,000	5,197.25
	(8) Contribution to Gibraltar Development Corporation - Staff Services (i)	1,629,000	1,251,000	958,000	1,205,139.53
	(9) Uniforms and Protective Clothing	5,000	4,000	5,000	2,368.02
	(10) Litter Control and Associated Costs	1,000	0	1,000	240.00
	(11) Upkeep of Public Places - Materials and Sundry Costs	170,000	180,000	150,000	169,507.98
	(12) Leasing Agreements	43,000	42,000	41,000	40,792.00
	(13) Morocco Relations	20,000	5,000	20,000	2,348.94
	Contracted Services:				
	(14) Upper Rock Maintenance	190,000	175,000	190,000	144,739.50
	(15) Cleaning of Streets and Public Places	7,800,000	9,865,000	7,000,000	7,490,104.40
	(16) Upkeep of Planted Areas	950,000	1,035,000	950,000	938,792.35
	(17) Town Parks	400,000	430,000	400,000	397,955.59
	(18) Cleaning Services	23,000	23,000	21,000	21,404.05
	(19) Maintenance of Air Conditioning Units	6,000	0	6,000	760.00
	(20) Environmental Health - Environmental Agency Ltd	2,200,000	2,095,000	2,200,000	2,034,438.83
	<i>carried forward</i>	13,617,000	15,280,000	12,119,000	12,604,973.28

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 41 - ENVIRONMENT (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<i>brought forward</i>	13,617,000	15,280,000	12,119,000	12,604,973.28
OTHER CHARGES (cont)				
Contracted Services: (cont)				
(21) Air Quality Monitoring - Environmental Agency Ltd	500,000	485,000	540,000	484,003.35
(22) Natural History - Trust for Natural History and Helping Hand Trust	22,000	15,000	22,000	11,719.37
(23) Running of Alameda Gardens - Wildlife Ltd	1,350,000	1,345,000	1,300,000	1,281,979.97
(24) Apes Management Expenses, Health Care and Food	500,000	510,000	460,000	474,218.87
(25) Animal Welfare and Conservation - Animal Welfare Centre	180,000	180,000	172,000	177,589.28
(26) Control of Seagulls	270,000	285,000	245,000	267,589.73
(27) Surveillance, Monitoring and Other Compliance with Environmental Directives	235,000	140,000	235,000	226,456.80
(28) Obligations under Radiation Regulations 2004	10,000	3,000	10,000	0.00
(29) Conservation Measures	30,000	30,000	30,000	30,230.92
(30) Security Services	90,000	91,000	85,000	88,008.00
(31) ICCAT, Waste and Other Associated Costs	191,000	180,000	175,000	178,341.96
(32) Upkeep of Cemeteries - Greenarc	105,000	105,000	105,000	103,428.00
Total Other Charges	17,100,000	18,649,000	15,498,000	15,928,539.53
TOTAL ENVIRONMENT				
Payroll - Personal Emoluments	1,441,000	1,614,000	1,405,000	1,594,604.34
Industrial Wages	368,000	586,000	351,000	551,700.35
	1,809,000	2,200,000	1,756,000	2,146,304.69
Other Charges	17,100,000	18,649,000	15,498,000	15,928,539.53
Total Environment	18,909,000	20,849,000	17,254,000	18,074,844.22

HEAD 42 - COLLECTION AND DISPOSAL OF REFUSE

(i) Minister: Minister for Education, the Environment and Climate Change

Controlling Officer: Chief Executive (Environment)

Estimate 2026/27: £10,814,000

HEAD 42 - COLLECTION AND DISPOSAL OF REFUSE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
Collection Services provided by Gibraltar Industrial Cleaners Ltd:					
2	(1) Wages	1,629,000	1,675,000	1,620,000	1,703,264.04
	(2) Overtime:				
	(l) Approved/Emergency	1,000	630,000	1,000	0.00
	Emergency	0	0	0	1,267,776.96
		1,000	630,000	1,000	1,267,776.96
	(3) Allowances	350,000	350,000	490,000	47,921.54
	(4) Employer's Social Insurance Contributions	100,000	105,000	104,000	103,333.65
	(5) Employer's Pension Contributions	266,000	262,000	276,000	264,897.00
	(6) Other Costs	75,000	75,000	75,000	88,946.64
		2,421,000	3,097,000	2,566,000	3,476,139.83
	(7) Waste Contingency Expenses	1,000	11,000	80,000	89,586.99
	Contracted Services:				
	(8) Waste Stream and Processing Fee (i)	7,500,000	9,951,000	2,925,000	2,843,899.50
	(9) Disposal of Other Items	892,000	2,472,000	4,600,000	5,423,003.80
	Total Other Charges	10,814,000	15,531,000	10,171,000	11,832,630.12
TOTAL COLLECTION AND DISPOSAL OF REFUSE					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
		0	0	0	0.00
	Other Charges	10,814,000	15,531,000	10,171,000	11,832,630.12
	Total Collection and Disposal of Refuse	10,814,000	15,531,000	10,171,000	11,832,630.12

(i) Up to 2025/26 titled 'Disposal of Refuse'

HEAD 43 - UPPER ROCK TOURIST SITES AND BEACHES

(i) **Minister:** Minister for Education, the Environment and Climate Change

Controlling Officer: Chief Executive (Environment)

Estimate 2026/27: £13,606,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>UPPER ROCK TOURIST SITES AND BEACHES</u>
2	2	Higher Executive Officer
2	2	Executive Officer
5	5	Upper Rock Shift Leader
21	18	Upper Rock Site Officer
1	1	Administrative Officer
0	1	<i>Administrative Assistant</i>
		Supernumerary Staff
1	1	Upper Rock Shift Leader
<u>32</u>	<u>30</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>2</u>	<u>3</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>29</u>	<u>32</u>

SUMMARY

2026/2027	2025/2026	TOTAL UPPER ROCK TOURIST SITES AND BEACHES
<u>63</u>	<u>65</u>	

HEAD 43 - UPPER ROCK TOURIST SITES AND BEACHES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	Sites:				
	(a) Salaries	920,000	835,000	807,000	777,924.73
	(b) Overtime:				
	(i) Approved/Emergency	0	0	0	0.00
	(ii) Conditioned	355,000	332,000	321,000	338,034.42
		355,000	332,000	321,000	338,034.42
	(c) Allowances	138,000	122,000	107,000	118,133.97
	(d) Employer's Pension Contributions	111,000	113,000	137,000	110,263.76
		1,524,000	1,402,000	1,372,000	1,344,356.88
	Beaches:				
	(e) Salaries	168,000	235,000	232,000	254,373.18
	(f) Overtime:				
	(i) Approved/Emergency	1,000	12,000	1,000	0.00
	Emergency	0	0	0	25,576.38
		1,000	12,000	1,000	25,576.38
	(g) Allowances	18,000	16,000	18,000	11,652.17
	(h) Employer's Pension Contributions	25,000	31,000	29,000	23,113.10
		212,000	294,000	280,000	314,714.83
		1,736,000	1,696,000	1,652,000	1,659,071.71
	(2) Industrial Wages				
	Sites:				
	(a) Basic Wages	49,000	65,000	73,000	71,700.14
	(b) Overtime:				
	(i) Approved/Emergency	0	3,000	0	0.00
	(ii) Conditioned	88,000	56,000	80,000	66,339.26
		88,000	59,000	80,000	66,339.26
	(c) Allowances	7,000	12,000	12,000	14,203.53
	(d) Employer's Pension Contributions	9,000	10,000	13,000	10,597.54
		153,000	146,000	178,000	162,840.47
	Total Payroll	1,889,000	1,842,000	1,830,000	1,821,912.18
	<u>OTHER CHARGES</u>				
	Sites:				
2	(1) General Expenses	14,000	14,000	14,000	11,292.40
	(2) Electricity and Water	75,000	70,000	75,000	72,560.90
	(3) Telephone Service	32,000	32,000	32,000	30,780.57
	(4) Printing and Stationery	15,000	16,000	15,000	14,340.90
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	705.64
	(6) Transport Expenses	9,000	10,000	3,000	3,354.34
	(7) Repairs and Maintenance	150,000	45,000	150,000	90,018.61
	(8) Cleaning Expenses	15,000	15,000	15,000	9,109.85
	(9) Uniforms and Protective Clothing	10,000	16,000	10,000	8,222.35
	(10) Contribution to Gibraltar Development Corporation - Staff Services (i)	1,359,000	1,455,000	1,203,000	1,301,291.12
	(11) Leasing Agreements	11,000	11,000	11,000	9,450.00
	<i>carried forward</i>	1,691,000	1,685,000	1,529,000	1,551,126.68

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 43 - UPPER ROCK TOURIST SITES AND BEACHES (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<i>brought forward</i>	1,691,000	1,685,000	1,529,000	1,551,126.68
<u>OTHER CHARGES</u> (cont)					
Sites: (cont)					
Contracted Services:					
2	(12) Upkeep of Planted Areas	2,000	2,000	2,000	1,100.00
	(13) Security Services	444,000	310,000	365,000	303,801.81
	(14) Cleaning Services	120,000	95,000	85,000	80,653.29
	(15) CCTV	37,000	37,000	40,000	38,638.52
	(16) Sites Management Systems	8,500,000	8,490,000	6,000,000	3,708,353.40
		10,794,000	10,619,000	8,021,000	5,683,673.70
Beaches:					
	(17) General Expenses	10,000	5,000	10,000	7,421.84
	(18) Telephone Service	7,000	6,000	7,000	6,413.57
	(19) Uniforms and Protective Clothing	10,000	15,000	10,000	9,362.70
	(20) Training Expenses	15,000	17,000	15,000	13,833.65
	(21) Transport Expenses	1,000	5,000	1,000	384.61
	(22) Repairs and Maintenance	21,000	10,000	21,000	19,379.97
	(23) Bathing Pavilion Expenses	10,000	6,000	10,000	3,475.61
	(24) Leasing Agreements	11,000	11,000	11,000	9,450.00
Contracted Services:					
	(25) Beach Services	62,000	61,000	62,000	60,900.00
	(26) Maintenance of Beach Marker Buoys	45,000	36,000	27,000	24,255.00
	(27) Bathing Season Attendants	731,000	697,000	731,000	0.00
	<i>Contribution to Gibraltar Development Corporation - Staff Services - Temporary Assistance (i)</i>	0	0	0	687,305.07
		923,000	869,000	905,000	842,182.02
	<i>Compensation and Legal Costs</i>	0	6,000	0	25,000.00
	Total Other Charges	11,717,000	11,494,000	8,926,000	6,550,855.72
TOTAL UPPER ROCK TOURIST SITES AND BEACHES					
	Payroll - Personal Emoluments	1,736,000	1,696,000	1,652,000	1,659,071.71
	Industrial Wages	153,000	146,000	178,000	162,840.47
		1,889,000	1,842,000	1,830,000	1,821,912.18
	Other Charges	11,717,000	11,494,000	8,926,000	6,550,855.72
	Total Upper Rock Tourist Sites and Beaches	13,606,000	13,336,000	10,756,000	8,372,767.90

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 44 - EDUCATION(i) Minister: Minister for Education, the Environment and Climate ChangeControlling Officer: Director of EducationEstimate 2026/27: £73,126,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	EDUCATION
		HEAD OFFICE
1	1	Director of Education
1	1	Senior Education Adviser
4	4	Educational Psychologist
1	1	Specialist Practitioner in Educational Psychology
4	4	School Counsellor
4	4	Education Adviser
1	1	Senior Executive Officer
2	2	Higher Executive Officer
5	5	Executive Officer
6	6	Administrative Officer
4	4	Administrative Assistant
1	1	Clerk / Wordprocessor
2	2	School Bus Driver/Support Services Assistant
36	36	
		SCHOOLS
14	14	Headteacher
1	1	Principal
19	19	Deputy Headteacher
521	521	Teacher (a)
4	4	Music Instructor
3	3	Executive Officer
1	1	Administrative Officer
7	0	School Secretary (Secondary Sector)
12	0	School Secretary (Primary Sector)
2	2	Senior Technician
12	12	Technician (Laboratory/Design and Technology)
10	10	Assistant(Art&Design/D&T-Textiles/D&T-Food Technology)(b)
1	1	Officer in Charge of Nursery (c)
3	3	School Nurse
4	4	Nursery Nurse
1	1	Nursery Assistant
1	1	Special Needs Learning Support Assistant (Specialist)
227	227	Special Needs Learning Support Assistant (d)
1	1	Supported Internship/Employment Co-ordinator
1	1	Library and Resources Assistant
3	3	Senior School Attendant
16	16	School Attendant
1	1	School Librarian
0	19	<i>School Secretary</i>
<i>carried forward</i> 865	865	

(a) Includes 14 Teachers on Career Break

(b) Up to 2025/26 titled 'Assistant (Art Room/Design and Technology)'

(c) Up to 2025/26 titled 'Nursery Officer'

(d) Includes 3 Special Needs Learning Support Assistants on Career Break

HEAD 44 - EDUCATION (cont)(ii) **ESTABLISHMENT** (cont) (Source: Department of Personnel and Development)

	2026/2027	2025/2026
<i>brought forward</i>	865	865
	1	0
	<u>866</u>	<u>865</u>

SCHOOLS (cont)
Supernumerary Staff
 Headteacher

	2026/2027	2025/2026
	<u>902</u>	<u>901</u>

(iii) **INDUSTRIAL STAFF**

	2026/2027	2025/2026
	<u>283</u>	<u>283</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

	2026/2027	2025/2026
	<u>9</u>	<u>8</u>

SUMMARY

	2026/2027	2025/2026
	<u>1194</u>	<u>1192</u>

TOTAL EDUCATION

HEAD 44 - EDUCATION		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	38,775,000	35,575,000	35,786,000	32,901,648.91
	(b) Overtime:				
	(i) Approved/Emergency	1,000	125,000	1,000	0.00
	<i>Emergency</i>	0	0	0	5,512.54
		1,000	125,000	1,000	5,512.54
	(c) Allowances	550,000	630,000	396,000	568,475.94
	(d) Temporary Assistance:				
	(i) Cover for Maternity/Paternity	1,000	775,000	1,000	486,646.35
	(ii) Temporary Cover	1,000	1,160,000	1,000	2,163,483.61
	<i>Specialists</i>	0	0	0	1,169,882.30
	<i>Special Needs Learning Support Assistants</i>	0	0	0	2,689,216.02
	<i>Adult Education (i)</i>	0	0	0	125,047.92
		2,000	1,935,000	2,000	6,634,276.20
	(e) Ad-Hoc Cover:				
	(i) Teachers	1,000	2,510,000	1,000	0.00
	(ii) Special Needs Learning Support Assistants	1,000	2,630,000	1,000	0.00
		2,000	5,140,000	2,000	0.00
	(f) Employer's Pension Contributions	3,256,000	3,110,000	2,927,000	2,693,527.43
		42,586,000	46,515,000	39,114,000	42,803,441.02
	(2) Industrial Wages				
	(a) Basic Wages	3,405,000	3,335,000	2,945,000	3,522,456.59
	(b) Overtime:				
	(i) Approved/Emergency	1,000	21,000	1,000	0.00
	<i>Emergency</i>	0	0	0	122,304.35
		1,000	21,000	1,000	122,304.35
	(c) Allowances	1,000	36,000	1,000	166,531.58
	(d) Temporary Assistance	100,000	555,000	100,000	746,167.37
	(e) Employer's Pension Contributions	348,000	365,000	344,000	389,746.12
		3,855,000	4,312,000	3,391,000	4,947,206.01
	Total Payroll	46,441,000	50,827,000	42,505,000	47,750,647.03
	<u>OTHER CHARGES</u>				
	General Office:				
2	(1) General Expenses	5,000	5,000	5,000	4,634.70
	(2) Electricity and Water	8,000	8,000	8,000	7,941.61
	(3) Telephone Service	20,000	16,000	20,000	22,631.91
	(4) Printing and Stationery	8,000	8,000	8,000	6,895.59
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	1,192.99
	(6) Postage Expenses	2,000	2,000	2,000	2,400.34
	(7) Gibraltar College	30,000	30,000	30,000	28,920.40
	(8) Teachers' Centre Running Expenses	5,000	5,000	5,000	3,664.44
	(9) Special Education Abroad	230,000	310,000	180,000	192,209.19
	(10) Training and Development Courses	170,000	130,000	170,000	160,492.77
	(11) Adult Education	65,000	105,000	65,000	0.00
	(12) Contribution to Gibraltar Development Corporation - Staff Services (ii)	337,000	238,000	246,000	238,100.51
	carried forward	881,000	858,000	740,000	669,084.45

(i) From 2025/26 shown under 'Other Charges' subhead '2(11) Adult Education'

(ii) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 44 - EDUCATION (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 881,000	£ 858,000	£ 740,000	£ 669,084.45
	OTHER CHARGES (cont)				
	General Office: (cont)				
2	(13) Scholarships (i)				
	(a) Mandatory	17,000,000	16,913,000	16,500,000	16,335,585.72
	(b) Discretionary	860,000	1,214,000	700,000	885,807.19
		17,860,000	18,127,000	17,200,000	17,221,392.91
	(14) Teaching and Learning of Digital Technologies - Training	10,000	2,000	10,000	800.00
	(15) Teaching and Learning of Digital Technologies - Licensing	5,000	5,000	20,000	5,825.00
	(16) Vocational Courses	130,000	175,000	130,000	73,124.26
	(17) Contract Officers	13,000	27,000	0	0.00
	Contracted Services:				
	(18) Cleaning Services	30,000	30,000	30,000	32,536.44
	(19) Prison Enterprise	1,000	0	1,000	0.00
		18,930,000	19,224,000	18,131,000	18,002,763.06
	Schools:				
	(20) Electricity and Water	500,000	530,000	440,000	446,811.37
	(21) Telephone Service	112,000	165,000	112,000	108,479.54
	(22) Refreshments in Schools	50,000	45,000	40,000	48,324.75
	(23) School Books and Equipment	1,100,000	1,055,000	1,100,000	1,012,827.75
	(24) Examination Expenses	390,000	500,000	390,000	543,577.68
	(25) Educational Field Trips	90,000	105,000	90,000	117,121.71
	(26) Transport of School Children	90,000	40,000	90,000	72,947.33
	(27) In-Service Education	70,000	70,000	70,000	60,750.28
	(28) Cleaning Expenses	170,000	180,000	140,000	175,294.47
	(29) Insurance Expenses	7,000	7,000	7,000	7,486.03
	(30) Compulsory Professional Supervision	5,000	5,000	5,000	5,478.75
	(31) Cyclical Maintenance (ii)	80,000	25,000	80,000	77,943.57
	(32) St Mary's School Rent and Building Insurance Fees	1,234,000	1,234,000	1,234,000	1,234,034.11
	(33) Hebrew School	1,570,000	1,546,000	1,500,000	1,000,000.00
	(34) St Martin's School Nurses: Clinical and Sundry Expenses	4,000	2,000	4,000	0.00
	(35) Mobile Phone Pouches	1,000	0	0	0.00
	Contracted Services:				
	(36) School Lunch Supervision	1,650,000	1,850,000	1,650,000	1,693,167.40
	(37) Lift Maintenance	66,000	66,000	66,000	62,542.71
	(38) Intruder Alarm and Security Monitoring	6,000	10,000	6,000	8,368.00
	(39) Special Needs - Assistance to Pupils	40,000	7,000	40,000	111,855.87
	(40) Special Needs - Maintenance of Equipment	16,000	10,000	16,000	16,636.00
	(41) Hot Lunches for Schools	1,000	0	1,000	0.00
	(42) Electronic Data Communication	65,000	64,000	70,000	68,820.74
	(43) Facilities Management	350,000	345,000	285,000	417,298.38
	(44) Security Services	70,000	65,000	70,000	67,344.01
	<i>Electrical Services - Gibraltar Electricity Authority (iii)</i>	0	0	0	0.00
		7,737,000	7,926,000	7,506,000	7,357,110.45
	<i>carried forward</i>	26,667,000	27,150,000	25,637,000	25,359,873.51

(i) Appendix P - Scholarships (pages 220 and 221)

(ii) Up to 2025/26 titled 'Cyclical Maintenance - Primary Schools'

(iii) Appendix G - Gibraltar Electricity Authority (page 204)

HEAD 44 - EDUCATION (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 26,667,000	£ 27,150,000	£ 25,637,000	£ 25,359,873.51
	<u>OTHER CHARGES</u> (cont)				
	Bleak House:				
2	(45) General Expenses	9,000	9,000	9,000	7,497.09
	(46) Electricity and Water	4,000	6,000	4,000	5,230.11
	(47) Telephone Service	2,000	2,000	2,000	1,586.89
	(48) Printing and Stationery	2,000	2,000	2,000	1,221.20
	(49) Computer and Office Equipment Expenses	1,000	1,000	1,000	22.50
		18,000	20,000	18,000	15,557.79
	Total Other Charges	26,685,000	27,170,000	25,655,000	25,375,431.30
	TOTAL EDUCATION				
	Payroll - Personal Emoluments	42,586,000	46,515,000	39,114,000	42,803,441.02
	Industrial Wages	3,855,000	4,312,000	3,391,000	4,947,206.01
		46,441,000	50,827,000	42,505,000	47,750,647.03
	Other Charges	26,685,000	27,170,000	25,655,000	25,375,431.30
	Total Education	73,126,000	77,997,000	68,160,000	73,126,078.33

HEAD 45 - HERITAGE

(i) Minister: Minister for Education, the Environment and Climate Change

Controlling Officer: Chief Executive (Environment)

Estimate 2026/27: £2,188,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>HERITAGE</u>
1	1	Archaeologist
<u>1</u>	<u>1</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
0	0
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026	TOTAL HERITAGE
<u>1</u>	<u>1</u>	

HEAD 45 - HERITAGE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	49,000	47,000	45,000	43,718.96
	(b) Overtime:				
	(i) Approved/Emergency	1,000	0	1,000	0.00
	<i>Emergency</i>	0	0	0	0.00
		1,000	0	1,000	0.00
	(c) Allowances	0	0	0	0.00
	(d) Employer's Pension Contributions	0	0	0	0.00
		50,000	47,000	46,000	43,718.96
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	50,000	47,000	46,000	43,718.96
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	3,000	4,000	3,000	3,000.18
	(2) Electricity and Water	0	0	0	0.00
	(3) Telephone Service	3,000	3,000	3,000	2,252.49
	(4) Printing and Stationery	1,000	1,000	1,000	373.43
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	749.99
	(6) Gibraltar Heritage Trust Grant	150,000	146,000	136,000	153,154.56
	(7) Garrison Library Trust	450,000	320,000	300,000	286,683.32
	(8) Maintenance of Monuments and Heritage Sites	20,000	17,000	20,000	16,094.04
	(9) World Heritage Site Expenses	30,000	30,000	30,000	28,778.70
	(10) Re-enactment Society	23,000	23,000	23,000	23,000.00
	Contracted Services:				
	(11) Cleaning Services	4,000	4,000	4,000	3,651.30
	(12) Upkeep of Planted Areas	4,000	4,000	4,000	3,744.00
	(13) Heritage (i)	1,449,000	1,465,000	1,392,000	1,411,426.98
	Total Other Charges	2,138,000	2,018,000	1,917,000	1,932,908.99
	<u>TOTAL HERITAGE</u>				
	Payroll - Personal Emoluments	50,000	47,000	46,000	43,718.96
	Industrial Wages	0	0	0	0.00
		50,000	47,000	46,000	43,718.96
	Other Charges	2,138,000	2,018,000	1,917,000	1,932,908.99
	Total Heritage	2,188,000	2,065,000	1,963,000	1,976,627.95

(i) Knightsfield Holdings Limited

HEAD 46 - DRIVER AND VEHICLE LICENSING

(i) Minister: Minister for Education, the Environment and Climate Change

Controlling Officer: Chief Examiner

Estimate 2026/27: £1,596,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>DRIVER AND VEHICLE LICENSING</u>
1	1	Chief Motor Vehicle Examiner
1	1	Senior Driving and Vehicle Examiner
4	4	Driving and Vehicle Examiner
6	6	Vehicle Tester
1	1	Higher Executive Officer
3	3	Executive Officer
5	3	Administrative Officer
1	3	Administrative Assistant
		Supernumerary Staff
		Driving and Vehicle Examiner
1	1	
<u>23</u>	<u>23</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>12</u>	<u>12</u>

SUMMARY

2026/2027	2025/2026	
<u>35</u>	<u>35</u>	TOTAL DRIVER AND VEHICLE LICENSING

HEAD 46 - DRIVER AND VEHICLE LICENSING		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	PAYROLL				
1	(1) Personal Emoluments				
	(a) Salaries	586,000	730,000	631,000	745,659.05
	(b) Overtime:				
	(i) Approved/Emergency	1,000	54,000	1,000	0.00
	<i>Emergency</i>	0	0	0	58,024.51
		1,000	54,000	1,000	58,024.51
	(c) Allowances	10,000	10,000	10,000	8,217.80
	(d) Employer's Pension Contributions	72,000	70,000	68,000	65,609.33
		669,000	864,000	710,000	877,510.69
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	669,000	864,000	710,000	877,510.69
	OTHER CHARGES				
2	(1) General Expenses	6,000	6,000	6,000	3,808.59
	(2) Electricity and Water	8,000	8,000	8,000	8,120.71
	(3) Telephone Service	11,000	11,000	10,000	10,792.17
	(4) Printing and Stationery	12,000	12,000	12,000	11,867.63
	(5) Computer and Office Equipment Expenses	14,000	12,000	14,000	10,095.77
	(6) Certificate of Professional Competence	10,000	7,000	10,000	20,610.03
	(7) Repairs and Maintenance	15,000	15,000	15,000	12,846.42
	(8) Uniforms and Protective Clothing	8,000	8,000	8,000	4,501.04
	(9) Driving Licences	1,000	3,000	1,000	2,795.67
	(10) Membership Fees - European Licensing Authorities	15,000	2,000	11,000	10,598.17
	(11) Professional Fees	2,000	2,000	2,000	490.00
	(12) Postage Expenses	5,000	5,000	5,000	3,409.33
	(13) Blue Badge Scheme	1,000	1,000	1,000	835.40
	(14) Replacement of Documents Post-Brexit	1,000	0	1,000	0.00
	(15) Training Expenses	40,000	6,000	40,000	43,779.78
	(16) Road Safety Campaign Expenses	2,000	0	2,000	0.00
	(17) Incentive Scheme	50,000	165,000	50,000	190,450.00
	(18) Tachograph Cards	1,000	0	1,000	160.00
	(19) Contribution to Gibraltar Development Corporation - Staff Services: (i)				
	(a) Administration	172,000	242,000	218,000	256,646.93
	(b) Transport Inspection	369,000	363,000	367,000	378,863.57
		541,000	605,000	585,000	635,510.50
	(20) Supply Driving and Vehicle Examiners	1,000	22,000	1,000	10,800.54
	Contracted Services:				
	(21) Cleaning Services	27,000	27,000	25,000	27,439.90
	(22) Tow Truck Services	150,000	155,000	150,000	87,500.00
	(23) Personalised Plates Website	6,000	15,000	6,000	7,462.73
	<i>Losses of Public Funds</i>	0	0	0	2,000.00
	Total Other Charges	927,000	1,087,000	964,000	1,105,874.38
	TOTAL DRIVER AND VEHICLE LICENSING				
	Payroll - Personal Emoluments	669,000	864,000	710,000	877,510.69
	Industrial Wages	0	0	0	0.00
		669,000	864,000	710,000	877,510.69
	Other Charges	927,000	1,087,000	964,000	1,105,874.38
	Total Driver and Vehicle Licensing	1,596,000	1,951,000	1,674,000	1,983,385.07

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 47 - TECHNICAL SERVICES(i) Minister: Minister for Education, the Environment and Climate ChangeControlling Officer: Chief Executive, Technical ServicesEstimate 2026/27: £3,046,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)**TECHNICAL SERVICES**

2026/2027	2025/2026
1	1
1	1
1	1
3	3
6	6
1	1
13	13

ADMINISTRATION OFFICE

Chief Executive (Senior Officer)
 Senior Executive Officer
 Higher Executive Officer
 Executive Officer
 Administrative Officer
 Telephonist

2026/2027	2025/2026
5	5
5	5
10	10
1	1
21	21

ENGINEERING AND DESIGN

Senior Professional and Technology Officer
 Higher Professional and Technology Officer
 Professional and Technology Officer
 Technical Grade 1

2026/2027	2025/2026
1	1
2	1
4	4
4	4
11	10

HIGHWAYS

Senior Professional and Technology Officer
 Higher Professional and Technology Officer
 Professional and Technology Officer
 Technical Grade 1

2026/2027	2025/2026
1	1
1	1
2	2
6	6
1	1
11	11

SEWERS

Senior Professional and Technology Officer
 Higher Professional and Technology Officer
 Professional and Technology Officer
 Technical Grade 1
 Support Grade Officer

2026/2027	2025/2026
56	55

HEAD 47 - TECHNICAL SERVICES (cont)

(iii) INDUSTRIAL STAFF

2026/2027	2025/2026
1	1

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF

2026/2027	2025/2026
1	0

SUMMARY

2026/2027	2025/2026
58	56

TOTAL TECHNICAL SERVICES

HEAD 47 - TECHNICAL SERVICES		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	General Office:				
	(a) Salaries	475,000	467,000	496,000	487,576.27
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	0.00
	<i>Emergency</i>	0	0	0	35.00
		1,000	1,000	1,000	35.00
	(c) Allowances	8,000	10,000	8,000	6,967.14
	(d) Employer's Pension Contributions	15,000	15,000	14,000	8,405.67
		499,000	493,000	519,000	502,984.08
	Engineering and Design:				
	(e) Salaries	586,000	594,000	559,000	713,190.03
	(f) Overtime:				
	(i) Approved/Emergency	1,000	20,000	1,000	0.00
	<i>Emergency</i>	0	0	0	31,588.25
		1,000	20,000	1,000	31,588.25
	(g) Allowances	30,000	38,000	12,000	13,278.89
	(h) Employer's Pension Contributions	32,000	32,000	31,000	35,140.16
		649,000	684,000	603,000	793,197.33
	Highways:				
	(i) Salaries	285,000	235,000	222,000	291,582.85
	(j) Overtime:				
	(i) Approved/Emergency	1,000	84,000	1,000	0.00
	<i>Emergency</i>	0	0	0	63,470.69
		1,000	84,000	1,000	63,470.69
	(k) Allowances	4,000	8,000	4,000	4,703.98
	(l) Employer's Pension Contributions	24,000	15,000	14,000	13,730.32
		314,000	342,000	241,000	373,487.84
	Sewers:				
	(m) Salaries	250,000	272,000	237,000	234,312.60
	(n) Overtime:				
	(i) Approved/Emergency	1,000	120,000	1,000	0.00
	<i>Emergency</i>	0	0	0	108,666.99
		1,000	120,000	1,000	108,666.99
	(o) Allowances	20,000	17,000	35,000	35,328.86
	(p) Employer's Pension Contributions	9,000	9,000	9,000	8,499.96
		280,000	418,000	282,000	386,808.41
		1,742,000	1,937,000	1,645,000	2,056,477.66
(2)	Industrial Wages				
	Engineering and Design:				
	(a) Basic Wages	24,000	24,000	24,000	22,367.77
	(b) Overtime:				
	(i) Approved/Emergency	0	0	0	0.00
	<i>Emergency</i>	0	0	0	0.00
		0	0	0	0.00
	(c) Allowances	0	0	0	0.00
	(d) Employer's Pension Contributions	0	0	0	0.00
		24,000	24,000	24,000	22,367.77
	Total Payroll	1,766,000	1,961,000	1,669,000	2,078,845.43

HEAD 47 - TECHNICAL SERVICES (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
OTHER CHARGES					
2	(1) General Expenses	13,000	10,000	13,000	9,956.06
	(2) Electricity and Water	17,000	14,000	17,000	11,497.19
	(3) Telephone Service	20,000	20,000	30,000	21,256.83
	(4) Printing and Stationery	6,000	5,000	6,000	4,608.14
	(5) Computer and Office Equipment Expenses	14,000	14,000	14,000	12,829.02
	(6) Rents and Service Charges	9,000	9,000	12,000	11,046.92
	(7) Uniforms and Protective Clothing	4,000	3,000	3,000	2,611.54
	(8) Highways Inspectorate	2,000	2,000	2,000	1,233.60
	(9) Sewers Inspectorate	4,000	4,000	4,000	3,583.46
	(10) Maintenance of Public Clocks	5,000	4,000	5,000	1,419.35
	(11) Movement of Security Bollards	4,000	4,000	4,000	3,600.00
	(12) Compensation and Legal Costs	1,000	3,000	1,000	0.00
	(13) Contribution to Gibraltar Development Corporation - Staff Services (i)	38,000	0	0	0.00
	Contracted Services:				
	(14) Cleaning Services	48,000	43,000	60,000	54,631.00
	(15) Cleaning of Street Gullies	120,000	118,000	120,000	99,900.00
	(16) Upkeep of Planted Areas	3,000	3,000	3,000	0.00
	Security Services	0	22,000	9,000	0.00
	Losses of Public Funds	0	593,000	0	0.00
		308,000	871,000	303,000	238,173.11
	Garages and Workshops:				
	(17) Electricity and Water	12,000	12,000	12,000	12,447.31
	(18) Telephone Service	3,000	3,000	3,000	2,136.30
	(19) Fuel and Lubricants	250,000	200,000	250,000	215,668.04
	(20) Materials and Outsourcing of Mechanical Works	225,000	225,000	225,000	225,596.39
	(21) Other Costs	10,000	10,000	10,000	12,062.97
	Contracted Services:				
	(22) Cleaning Services	33,000	33,000	33,000	32,445.00
		533,000	483,000	533,000	500,356.01
	Services provided by Gibraltar Mechanical and Electrical Services Ltd:				
	(23) Salaries	79,000	83,000	132,000	129,760.84
	(24) Wages	183,000	180,000	174,000	168,181.86
	(25) Overtime:				
	(I) Approved/Emergency	1,000	37,000	1,000	0.00
	(II) Manning Level Maintenance	125,000	123,000	125,000	119,600.88
	Emergency	0	0	0	40,910.01
		126,000	160,000	126,000	160,510.89
	(26) Allowances	25,000	31,000	25,000	22,257.38
	(27) Employer's Social Insurance Contributions	22,000	24,000	27,000	24,747.75
	(28) Bonus Payments	4,000	2,000	4,000	3,000.00
		439,000	480,000	488,000	508,458.72
	Total Other Charges	1,280,000	1,834,000	1,324,000	1,246,987.84
TOTAL TECHNICAL SERVICES					
	Payroll - Personal Emoluments	1,742,000	1,937,000	1,645,000	2,056,477.66
	Industrial Wages	24,000	24,000	24,000	22,367.77
		1,766,000	1,961,000	1,669,000	2,078,845.43
	Other Charges	1,280,000	1,834,000	1,324,000	1,246,987.84
	Total Technical Services	3,046,000	3,795,000	2,993,000	3,325,833.27

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 48 - HOUSING

(i) Minister: Minister for Housing

Controlling Officer: Principal Housing Officer

Estimate 2026/27: £9,583,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>HOUSING</u>
1	1	Principal Housing Officer (Senior Officer)
1	1	Senior Executive Officer
2	1	Higher Executive Officer
4	4	Executive Officer
6	5	Administrative Officer
6	6	Administrative Assistant
<u>20</u>	<u>18</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>1</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>7</u>	<u>9</u>

SUMMARY

2026/2027	2025/2026	
<u>27</u>	<u>28</u>	TOTAL HOUSING

HEAD 48 - HOUSING		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
	<u>PAYROLL</u>				
1	(1) Personal Emoluments				
	(a) Salaries	580,000	600,000	608,000	611,769.14
	(b) Overtime:				
	(i) Approved/Emergency	1,000	12,000	1,000	0.00
	Emergency	0	0	0	8,466.18
		1,000	12,000	1,000	8,466.18
	(c) Allowances	13,000	14,000	13,000	11,348.31
	(d) Employer's Pension Contributions	36,000	46,000	43,000	41,710.80
		630,000	672,000	665,000	673,294.43
	(2) Industrial Wages				
	Basic Wages	0	6,000	26,000	18,190.18
	Overtime:				
	Approved/Emergency	0	0	0	0.00
	Emergency	0	0	0	0.00
		0	0	0	0.00
	Allowances	0	0	0	0.00
	Employer's Pension Contributions	0	0	0	0.00
		0	6,000	26,000	18,190.18
	Total Payroll	630,000	678,000	691,000	691,484.61
	<u>OTHER CHARGES</u>				
2	(1) General Expenses	8,000	8,000	8,000	4,733.02
	(2) Electricity and Water	6,000	6,000	4,000	7,826.81
	(3) Telephone Service	20,000	18,000	15,000	16,817.92
	(4) Printing and Stationery	43,000	43,000	15,000	31,004.14
	(5) Computer and Office Equipment Expenses	36,000	35,000	25,000	31,262.00
	(6) Postage Expenses	12,000	12,000	12,000	12,579.98
	(7) Housing Legal Expenses	12,000	75,000	12,000	36,244.00
	(8) Government Tenants - Rosia Dale Maintenance Charges	2,000	2,000	2,000	1,995.24
	(9) Estates - Staircase Lighting	250,000	255,000	250,000	252,349.18
	(10) Decanting Expenses	10,000	5,000	10,000	2,596.50
	(11) Transport Expenses	1,000	1,000	1,000	231.00
	(12) Service Charges - Government Leaseholds	72,000	72,000	70,000	70,169.91
	(13) Contribution to Gibraltar Development Corporation - Staff Services (i)	297,000	361,000	410,000	432,126.04
	(14) Rates on Government Housing Stock	1,650,000	1,650,000	1,634,000	1,559,302.18
	(15) Workers' Hostel's Running Expenses	450,000	545,000	288,000	503,426.89
	(16) Contributions from the Consolidated Fund to the Housing Works Agency (ii)	5,637,000	5,953,000	5,960,000	5,995,000.00
	Electrical Services - Gibraltar Electricity Authority (iii)	0	0	0	0.00
	carried forward	8,506,000	9,041,000	8,716,000	8,957,664.81

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Appendix I - Housing Works Agency (page 210)

(iii) Appendix G - Gibraltar Electricity Authority (page 204)

HEAD 48 - HOUSING (cont)		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	<i>brought forward</i>	£ 8,506,000	£ 9,041,000	£ 8,716,000	£ 8,957,664.81
	<u>OTHER CHARGES</u> (cont)				
	Contracted Services:				
2	(17) Cleaning Services	29,000	29,000	27,000	29,870.90
	(18) Security Services	26,000	26,000	26,000	25,337.81
	(19) Estate Security (i)	392,000	450,000	1,000	480,692.23
	Total Other Charges	8,953,000	9,546,000	8,770,000	9,493,565.75
	TOTAL HOUSING				
	Payroll - Personal Emoluments	630,000	672,000	665,000	673,294.43
	Industrial Wages	0	6,000	26,000	18,190.18
		630,000	678,000	691,000	691,484.61
	Other Charges	8,953,000	9,546,000	8,770,000	9,493,565.75
	Total Housing	9,583,000	10,224,000	9,461,000	10,185,050.36

(i) Up to 2025/26 titled 'Incidental Estate Security'

HEAD 49 - UNIVERSITY OF GIBRALTAR

(i) Minister: Minister for Housing

Controlling Officer: Principal Housing Officer

Estimate 2026/27: £1,000,000

HEAD 49 - UNIVERSITY OF GIBRALTAR		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
2	(1) Contribution to University of Gibraltar	1,000,000	1,000,000	500,000	500,000.00
	Total Other Charges	1,000,000	1,000,000	500,000	500,000.00
<u>TOTAL UNIVERSITY OF GIBRALTAR</u>					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
		0	0	0	0.00
	Other Charges	1,000,000	1,000,000	500,000	500,000.00
	Total University of Gibraltar	1,000,000	1,000,000	500,000	500,000.00

HEAD 50 - FIRE AND RESCUE SERVICE

(i) Minister: Minister for Industrial Relations, Civil Contingencies and Sport

Controlling Officer: Chief Fire Officer

Estimate 2026/27: £6,678,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>FIRE AND RESCUE SERVICE</u>
1	1	Chief Fire Officer
1	1	Deputy Chief Fire Officer
2	2	Divisional Officer
5	5	Station Officer
9	9	Sub Officer
1	1	Head Mechanic
9	9	Leading Firefighter
42	42	Firefighter
3	3	Leading Fire Control Operator
6	6	Fire Control Operator
1	1	Executive Officer
2	2	Mechanic/Handyperson
2	1	Administrative Officer
		Supernumerary Staff
1	5	Firefighter
<u>85</u>	<u>88</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>1</u>

SUMMARY

2026/2027	2025/2026
<u>85</u>	<u>89</u>

TOTAL FIRE AND RESCUE SERVICE

HEAD 50 - FIRE AND RESCUE SERVICE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	3,679,000	3,575,000	3,436,000	3,439,962.93
	(b) Overtime:				
	(i) Approved/Emergency	1,000	15,000	1,000	0.00
	(ii) Conditioned	760,000	760,000	700,000	700,265.56
	(iii) Manning Level Maintenance	800,000	930,000	800,000	874,999.96
	<i>Emergency</i>	0	0	0	26,002.04
		1,561,000	1,705,000	1,501,000	1,601,267.56
	(c) Allowances	640,000	676,000	640,000	629,433.77
	(d) Employer's Pension Contributions	272,000	262,000	239,000	266,383.97
		6,152,000	6,218,000	5,816,000	5,937,048.23
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	6,152,000	6,218,000	5,816,000	5,937,048.23
<u>OTHER CHARGES</u>					
2	(1) General Expenses	14,000	14,000	14,000	12,481.93
	(2) Electricity and Water	33,000	33,000	33,000	32,092.59
	(3) Telephone Service	20,000	20,000	20,000	20,117.98
	(4) Printing and Stationery	5,000	5,000	5,000	4,906.79
	(5) Repairs and Maintenance	40,000	40,000	40,000	53,899.57
	(6) Fire Precautions	9,000	8,000	9,000	6,656.25
	(7) Uniforms and Protective Clothing	70,000	35,000	35,000	32,450.42
	(8) Civil Protection	1,000	2,000	1,000	0.00
	(9) Training Expenses	250,000	250,000	150,000	145,048.07
	(10) Consultancy Services	1,000	2,800	1,000	5,995.00
	(11) Turntable Ladder Financing Costs	1,000	0	0	0.00
	Contracted Services:				
	(12) Cleaning Services	41,000	41,000	37,000	37,693.96
	(13) Radio Communication System - Gibtelecom Ltd	29,000	29,000	29,000	28,704.00
	(14) 999 Emergency Hotline	12,000	12,000	11,000	12,217.90
	<i>Mobile Command Unit</i>	0	0	6,000	554.70
	<i>Contribution to Gibraltar Development Corporation - Staff Services (i)</i>	0	36,000	31,000	30,537.01
	<i>Ex-Gratia Payments</i>	0	200	0	0.00
	<i>Fire Fighting Simulator Expenses</i>	0	0	0	0.00
	Total Other Charges	526,000	528,000	422,000	423,356.17
<u>TOTAL FIRE AND RESCUE SERVICE</u>					
	Payroll - Personal Emoluments	6,152,000	6,218,000	5,816,000	5,937,048.23
	Industrial Wages	0	0	0	0.00
		6,152,000	6,218,000	5,816,000	5,937,048.23
	Other Charges	526,000	528,000	422,000	423,356.17
	Total Fire and Rescue Service	6,678,000	6,746,000	6,238,000	6,360,404.40

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 51 - AIRPORT FIRE AND RESCUE SERVICE

(i) Minister: Minister for Industrial Relations, Civil Contingencies and Sport

Controlling Officer: Grade 5 (GDC), Civil Contingencies and Sport

Estimate 2026/27: £3,200,000

HEAD 51 - AIRPORT FIRE AND RESCUE SERVICE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments	0	0	0	0.00
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	0	0	0	0.00
<u>OTHER CHARGES</u>					
2	(1) Contribution to Airport Fire and Rescue Service	3,200,000	3,470,000	3,200,000	3,599,965.31
	Total Other Charges	3,200,000	3,470,000	3,200,000	3,599,965.31
<u>TOTAL AIRPORT FIRE AND RESCUE SERVICE</u>					
	Payroll - Personal Emoluments	0	0	0	0.00
	Industrial Wages	0	0	0	0.00
		0	0	0	0.00
	Other Charges	3,200,000	3,470,000	3,200,000	3,599,965.31
	Total Airport Fire and Rescue Service	3,200,000	3,470,000	3,200,000	3,599,965.31

HEAD 52 - CIVIL CONTINGENCY

(i) Minister: Minister for Industrial Relations, Civil Contingencies and Sport

Controlling Officer: Grade 5 (GDC), Civil Contingencies and Sport

Estimate 2026/27: £189,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026
1	1
1	0
0	1
<u>2</u>	<u>2</u>

CIVIL CONTINGENCY

Civil Contingencies Coordinator
Civil Contingency Officer

Supernumerary Staff

Senior Customs Officer

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026
<u>2</u>	<u>2</u>

TOTAL CIVIL CONTINGENCY

HEAD 52 - CIVIL CONTINGENCY		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	1,000	56,000	54,000	97,959.49
	(b) Overtime				
	(i) Approved/Emergency	0	0	0	0.00
	<i>Conditioned</i>	0	21,000	20,000	20,124.00
		0	21,000	20,000	20,124.00
	(c) Allowances	0	12,000	11,000	10,787.52
	(d) Employer's Pension Contributions	0	0	0	4,958.31
		1,000	89,000	85,000	133,829.32
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	1,000	89,000	85,000	133,829.32
<u>OTHER CHARGES</u>					
2	(1) General Expenses	3,000	3,000	3,000	5,473.34
	(2) Electricity and Water	0	0	0	0.00
	(3) Telephone Service	4,000	4,000	4,000	4,262.93
	(4) Printing and Stationery	1,000	1,000	1,000	994.97
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	1,014.52
	(6) Training Expenses	20,000	20,000	20,000	19,799.01
	(7) Publications	1,000	1,000	1,000	583.14
	(8) Conferences	5,000	4,000	5,000	4,525.39
	(9) Contract Officers	94,000	95,000	92,000	92,343.09
	(10) Relief Cover	37,000	45,000	45,000	45,000.00
	Contracted Services:				
	(11) Weather Transmission Reports	8,000	8,000	8,000	8,713.00
	(12) Radio Communication System - Gibtelecom Ltd	14,000	12,000	14,000	12,432.00
	<i>Contribution to Gibraltar Development Corporation -</i>				
	<i>Staff Services (i)</i>	0	0	0	24,609.05
	Total Other Charges	188,000	194,000	194,000	219,750.44
<u>TOTAL CIVIL CONTINGENCY</u>					
	Payroll - Personal Emoluments	1,000	89,000	85,000	133,829.32
	Industrial Wages	0	0	0	0.00
		1,000	89,000	85,000	133,829.32
	Other Charges	188,000	194,000	194,000	219,750.44
	Total Civil Contingency	189,000	283,000	279,000	353,579.76

(i) Appendix B - Gibraltar Development Corporation (page 165)

HEAD 53 - SPORT AND LEISURE

(i) Minister: Minister for Industrial Relations, Civil Contingencies and Sport

Controlling Officer: Grade 5 (GDC), Civil Contingencies and Sport

Estimate 2026/27: £8,182,000

(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026
1	1
0	1
<u>1</u>	<u>2</u>

SPORT AND LEISURE

Administrative Officer

Higher Executive Officer

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
0	0

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
10	8

SUMMARY

2026/2027	2025/2026
<u>11</u>	<u>10</u>

TOTAL SPORT AND LEISURE

HEAD 53 - SPORT AND LEISURE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	27,000	28,000	26,000	61,799.54
	(b) Overtime:				
	(i) Approved/Emergency	1,000	1,000	1,000	1,613.69
	<i>Emergency</i>	0	0	0	0.00
		1,000	1,000	1,000	1,613.69
	(c) Allowances	3,000	2,000	1,000	2,361.55
	(d) Employer's Pension Contributions	0	0	0	0.00
		31,000	31,000	28,000	65,774.78
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	31,000	31,000	28,000	65,774.78
<u>OTHER CHARGES</u>					
2	(1) General Expenses	4,000	4,000	4,000	3,173.95
	(2) Electricity and Water	4,000	4,000	4,000	2,852.25
	(3) Telephone Service	6,000	5,000	6,000	5,701.80
	(4) Printing and Stationery	2,000	2,000	2,000	1,002.51
	(5) Computer and Office Equipment Expenses	1,000	1,000	1,000	548.23
	(6) Contribution to Gibraltar Development Corporation - Staff Services (i)	627,000	464,000	485,000	397,557.95
	(7) Special Olympics Sports Complex Contributions from the Consolidated Fund to the Gibraltar Sports and Leisure Authority: (ii)	300,000	300,000	300,000	300,000.00
	(8) Contribution from Revenues Received	220,000	270,000	215,000	119,094.77
	(9) Additional Contribution	6,977,000	8,841,000	6,469,000	6,581,000.00
		7,197,000	9,111,000	6,684,000	6,700,094.77
	Contracted Services:				
	(10) Cleaning Services	10,000	10,000	9,000	9,373.00
	<i>Europa Point Sports Complex</i>	0	7,000	1,000	824,629.94
	Total Other Charges	8,151,000	9,908,000	7,496,000	8,244,934.40
<u>TOTAL SPORT AND LEISURE</u>					
	Payroll - Personal Emoluments	31,000	31,000	28,000	65,774.78
	Industrial Wages	0	0	0	0.00
		31,000	31,000	28,000	65,774.78
	Other Charges	8,151,000	9,908,000	7,496,000	8,244,934.40
	Total Sport and Leisure	8,182,000	9,939,000	7,524,000	8,310,709.18

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Appendix J - Gibraltar Sports and Leisure Authority (page 213)

HEAD 54 - GIBRALTAR AUDIT OFFICE(i) Minister: Chief MinisterControlling Officer: Principal AuditorEstimate 2026/27: £1,337,000(ii) **ESTABLISHMENT** (Source: Department of Personnel and Development)

2026/2027	2025/2026	<u>GIBRALTAR AUDIT OFFICE</u>
2	2	Assistant Principal Auditor
5	5	Audit Manager
8	8	Auditor
1	2	Assistant Auditor
3	2	Audit Technician (a)
1	1	Audit Administrative Executive
<u>20</u>	<u>20</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026	
<u>20</u>	<u>20</u>	TOTAL GIBRALTAR AUDIT OFFICE

(a) Up to 2025/26 titled 'Audit Clerk'

HEAD 54 - GIBRALTAR AUDIT OFFICE		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
<u>PAYROLL</u>					
1	(1) Personal Emoluments				
	(a) Salaries	1,061,000	1,015,000	999,000	1,033,258.44
	(b) Overtime:				
	(i) Approved/Emergency	1,000	3,000	1,000	0.00
	<i>Emergency</i>	0	0	0	3,805.82
		1,000	3,000	1,000	3,805.82
	(c) Allowances	129,000	124,000	129,000	126,030.72
	(d) Employer's Pension Contributions	48,000	45,000	48,000	48,031.72
		1,239,000	1,187,000	1,177,000	1,211,126.70
	(2) Industrial Wages	0	0	0	0.00
	Total Payroll	1,239,000	1,187,000	1,177,000	1,211,126.70
<u>OTHER CHARGES</u>					
2	(1) General Expenses	7,000	6,000	7,000	6,156.47
	(2) Electricity and Water	4,000	4,000	4,000	3,641.20
	(3) Telephone Service	6,000	6,000	6,000	5,257.77
	(4) Printing and Stationery	9,000	10,000	8,000	6,854.33
	(5) Computer and Office Equipment Expenses	10,000	9,000	10,000	11,889.69
	(6) Training Expenses	17,000	12,000	17,000	17,690.96
	(7) Professional Fees	1,000	0	1,000	0.00
	Contracted Services:				
	(8) Cleaning Services	8,000	8,000	8,000	7,432.40
	(9) Support of Computer System	36,000	27,000	27,000	28,879.60
	Total Other Charges	98,000	82,000	88,000	87,802.42
<u>TOTAL GIBRALTAR AUDIT OFFICE</u>					
	Payroll - Personal Emoluments	1,239,000	1,187,000	1,177,000	1,211,126.70
	Industrial Wages	0	0	0	0.00
		1,239,000	1,187,000	1,177,000	1,211,126.70
	Other Charges	98,000	82,000	88,000	87,802.42
	Total Gibraltar Audit Office	1,337,000	1,269,000	1,265,000	1,298,929.12

HEAD 55 - SUPPLEMENTARY PROVISION

(i) Minister: Minister for Finance

(ii) A provision for the year ending 31 March 2027 for the funding of pay settlements and supplementary expenditure which can be reallocated to other Departmental Heads of Expenditure

£9,000,000

(iii) The Controlling Officer of this Head is the Financial Secretary

		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN	2025/2026	2024/2025
		£	£	£	£
1	Supplementary Funding	9,000,000	0	9,000,000	0.00
	Total Supplementary Provision	9,000,000	0	9,000,000	0.00

HEAD 56 - CONTRIBUTION TO GOVERNMENT-OWNED COMPANIES

(i) Minister: Minister for Finance

(ii) Provision required in the year ending 31 March 2027 towards recurrent expenditure of Government-Owned Companies

£15,000,000

(iii) The Controlling Officer of this Head is the Financial Secretary

		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
1	Contribution to Government-Owned Companies	15,000,000	15,000,000	1,000	0.00
	Total Contribution to Government-Owned Companies	15,000,000	15,000,000	1,000	0.00

HEAD 57 - TRANSFER FROM GOVERNMENT

(i) Minister: Minister for Finance

(ii) Provision required in the year ending 31 March 2027 for the transfer from Government to the Social Assistance Fund

£1,000

(iii) The Controlling Officer of this Head is the Financial Secretary

		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
1	Payment to Social Assistance Fund - Import Duty - Transfer from Government (i)	1,000	30,000,000	1,000	8,800,000.00
Total Transfer from Government		1,000	30,000,000	1,000	8,800,000.00

(i) Appendix K - Social Assistance Fund (page 215)

HEAD 58 - CONTRIBUTION TO THE IMPROVEMENT AND DEVELOPMENT FUND

(i) Minister: Minister for Finance

(ii) Estimate of the amount required in the year ending 31 March 2027 for the payment of Contributions to the Improvement and Development Fund

£1,000

(iii) The Controlling Officer of this Head is the Financial Secretary

		ESTIMATE	FORECAST	ESTIMATE	ACTUAL
		2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
		£	£	£	£
1	Contribution to the Improvement and Development Fund	1,000	56,500,000	1,000	10,000,000.00
	Total Contribution to the Improvement and Development Fund	1,000	56,500,000	1,000	10,000,000.00

HEAD 59 - EXCEPTIONAL EXPENDITURE

(i) Minister: Minister for Finance

(ii) A provision for the year ending 31 March 2027 for the funding of exceptional expenditure items

£1,501,000

(iii) The Controlling Officer of this Head is the Financial Secretary

		ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
		£	£	£	£
1	(1) Ex-Commissioner Special Inquiry and Related Costs (i)(ii)	1,000	1,470,000	1,000	2,614,365.88
	(2) Treaty Related Costs	1,500,000	695,000	0	0.00
	Total Exceptional Expenditure	1,501,000	2,165,000	1,000	2,614,365.88

(i) Up to 2025/26 titled Ex-Commissioner Special Inquiry

(ii) Exceptional Expenditure: Ex-Commissioner Special Inquiry and Related Costs - Up to 31 March 2026 - £7,097,559.01

IMPROVEMENT AND DEVELOPMENT FUND

SUMMARY OF REVENUE		ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
		£	£	£	£
101	Contributions and Loans	1,000	56,500,000	1,000	10,000,000
102	Sale of Government Property and Other Premia	18,300,000	13,600,000	20,000,000	9,164,091.04
103	Grants	0	0	1,000	0.00
104	Reimbursements	644,000	450,000	1,074,000	431,446.63
TOTAL		18,945,000	70,550,000	21,076,000	19,595,537.67

SUMMARY OF EXPENDITURE		ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
		£	£	£	£
101	Works and Equipment	24,090,000	16,215,000	14,078,000	15,806,776.93
102	Projects	31,081,000	30,108,000	20,166,000	20,507,485.70
TOTAL		55,171,000	46,323,000	34,244,000	36,314,262.63

IMPROVEMENT AND DEVELOPMENT FUND - REVENUE						
		Receiver of Revenue	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
			£	£	£	£
HEAD - 101	CONTRIBUTION AND LOANS					
1	Contribution from Consolidated Fund - Reserve	FS	1,000	56,500,000	1,000	10,000,000.00
2	Loans	FS	0	0	0	0.00
			1,000	56,500,000	1,000	10,000,000.00
HEAD - 102	SALE OF GOVERNMENT PROPERTY AND OTHER PREMIA					
1	Land, Building Sales and Leases and Other Premia	FS	18,300,000	13,600,000	20,000,000	9,164,091.04
2	Ex MOD Sales	FS	0	0	0	0.00
			18,300,000	13,600,000	20,000,000	9,164,091.04
HEAD - 103	GRANTS					
1	EU Grant - Competitiveness & Employment Objective Programme (ERDF)	FS	0	0	1,000	0.00
2	EU Grant - Interreg Territorial Co-Operation	FS	0	0	0	0.00
			0	0	1,000	0.00
HEAD - 104	REIMBURSEMENTS					
1	Commercial Projects	FS	1,000	0	1,000	0.00
2	Residential Projects	FS	1,000	0	1,000	0.00
3	Loans Repayments	FS	1,000	0	1,000	0.00
4	Interest on Loans	FS	1,000	0	1,000	0.00
5	Other Reimbursements	FS	1,000	20,000	1,000	11,446.63
6	MOD Contribution to Airport Fire and Rescue Service	ICS	0	0	0	0.00
7	MOD Contribution towards Relocation Costs - Project Euston	CTO	139,000	0	139,000	0.00
8	Brexit Measures	PSO	500,000	0	500,000	0.00
	<i>Receipts in Connection with the Transfer of MOD Electricity Undertakings</i>	FS	0	430,000	430,000	420,000.00
			644,000	450,000	1,074,000	431,446.63

Estimate of the amount required in the year ending 31 March 2027 for Departmental Expenditure

£24,090,000

IMPROVEMENT AND DEVELOPMENT FUND - EXPENDITURE

HEAD 101 - WORKS AND EQUIPMENT

SUBHEAD	Controlling Officer	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
		£	£	£	£
1					
	WORKS AND EQUIPMENT				
	(a) Education - Refurbishment of Educational Facilities and Equipment	1,500,000	670,000	500,000	1,004,297.70
	(b) Prison	30,000	40,000	42,000	19,962.81
	(c) Post Office	30,000	0	27,000	0.00
	(d) Technical Services	41,000	35,000	41,000	19,200.00
	(e) Gibraltar Broadcasting Corporation	50,000	40,000	40,000	9,289.74
	(f) Contribution to Borders and Coastguard Agency	20,000	10,000	20,000	20,000.00
	(g) Contribution to Gibraltar Health Authority	3,000,000	2,500,000	2,500,000	2,483,000.00
	(h) Contribution to Gibraltar Health Authority - Elderly Residential Services Section	250,000	255,000	250,000	251,000.00
	(i) Contribution to Care Agency	325,000	290,000	300,000	284,000.00
	(j) Contribution to Gibraltar Electricity Authority	4,000,000	990,000	1,000,000	1,012,000.00
	(k) Contribution to Gibraltar Port Authority	225,000	170,000	435,000	191,000.00
	(l) Contribution to Housing Works Agency	5,000,000	5,050,000	2,750,000	5,266,000.00
	(m) Contribution to Gibraltar Sports and Leisure Authority	250,000	765,000	175,000	155,000.00
	(n) Environment and Roads:				
	(i) Environment Projects	100,000	50,000	50,000	19,029.63
	(ii) Rock Safety, Coastal Protection, Retaining Walls & Demolition Works	1,250,000	1,055,000	1,250,000	927,515.95
	(iii) Drains and Sewers	500,000	495,000	500,000	497,613.09
	(iv) Road Maintenance and Resurfacing	1,000,000	960,000	1,000,000	969,522.15
	(v) Security Bollards	30,000	0	1,000	0.00
		2,880,000	2,560,000	2,801,000	2,413,680.82
	(o) Driver and Vehicle Licensing	35,000	38,000	35,000	9,863.84

Estimate of the amount required in the year ending 31 March 2027 for Departmental Expenditure

IMPROVEMENT AND DEVELOPMENT FUND - EXPENDITURE

HEAD 101 - WORKS AND EQUIPMENT (cont)

SUBHEAD	Controlling Officer	ESTIMATE 2026/2027 £	FORECAST OUTFURN 2025/2026 £	ESTIMATE 2025/2026 £	ACTUAL 2024/2025 £
1					
	WORKS AND EQUIPMENT (cont)				
	(p) Essential Services - Equipment				
	(i) Royal Gibraltar Police	2,803,000	500,000	500,000	328,992.93
	(ii) Customs Department	300,000	235,000	300,000	286,503.68
	(iii) Fire and Rescue Service	200,000	240,000	200,000	199,647.48
	(iv) Airport Fire and Rescue Service	175,000	150,000	150,000	38,284.68
	<i>Fire and Rescue Service - Turntable Ladder</i>	0	0	1,000	0.00
		3,478,000	1,125,000	1,151,000	853,428.77
	(q) Launches: Environment	30,000	30,000	30,000	28,154.88
	(r) Upper Rock and Beaches:				
	(i) Beaches	1,250,000	655,000	750,000	696,484.81
	(ii) Other Sites	500,000	30,000	50,000	10,376.80
		1,750,000	685,000	800,000	706,861.61
	(s) Youth Clubs Refurbishment	15,000	15,000	15,000	9,998.48
	(t) Drugs & Alcohol Awareness and Rehabilitation Services	50,000	65,000	35,000	34,514.45
	(u) Civil Contingency	30,000	30,000	30,000	29,475.62
	(v) Government Buildings, Works and Structures	500,000	290,000	500,000	336,544.60
	(w) Government Furniture and Equipment	50,000	50,000	50,000	64,188.31
	(x) Government Vehicles and Plant	50,000	12,000	50,000	2,200.00
	(y) Other Works	1,000	0	1,000	0.00
	(z) Government Computerisation Programme	500,000	500,000	500,000	603,115.30
	TOTAL	24,090,000	16,215,000	14,078,000	15,806,776.93

IMPROVEMENT AND DEVELOPMENT FUND - EXPENDITURE

Estimate of the amount required in the year ending 31 March 2027 for development expenditure on Projects

£31,081,000

HEAD 102 - PROJECTS

SUBHEAD	Controlling Officer	ESTIMATE 2026/2027 £	FORECAST OUTTURN 2025/2026 £	ESTIMATE 2025/2026 £	ACTUAL 2024/2025 £
1	ROADS AND PARKING PROJECTS (a) Roads and Tunnel Projects: (i) Tunnels and Roads to North Front (ii) Highways Resurfacing Programme (iii) Other Roads and Tunnels	150,000 500,000 1,000 ----- 651,000 0 651,000	100,000 495,000 0 ----- 595,000 0 595,000	200,000 500,000 1,000 ----- 701,000 0 701,000	106,915.00 935,136.33 0.00 ----- 1,042,051.33 2,010.00 1,044,061.33
	<i>GIS Development</i>				
2	RELOCATION COSTS (a) (i) MOD Project Euston (ii) MOD Project Euston - Requested Works (b) Other Relocations <i>MOD Lands</i>	1,000 0 ----- 1,000 500,000 0 ----- 501,000	0 0 ----- 0 410,000 0 ----- 410,000	200,000 500,000 0 ----- 700,000	0.00 0.00 ----- 0.00 885,039.38 0.00 ----- 885,039.38
3	Reclamation Projects	250,000	195,000	250,000	386,161.30
4	OTHER PROJECTS (a) Heritage Building Refurbishments (b) Reef Creation Programme (c) Refuse Shelters (d) Upper Rock Projects - Environment (e) Garrison Library (f) Urban Renewal	10,000 10,000 50,000 50,000 100,000 10,000	5,000 0 10,000 0 1,000 1,000	5,000 1,000 25,000 1,000 1,000 1,000	9,908.61 0.00 57,435.58 0.00 1,000.00 0.00

Estimate of the amount required in the year ending 31 March 2027 for development expenditure on Projects

IMPROVEMENT AND DEVELOPMENT FUND - EXPENDITURE

HEAD 102 - PROJECTS (cont)

SUBHEAD	Controlling Officer	ESTIMATE 2026/2027 £	FORECAST OUTFURN 2025/2026 £	ESTIMATE 2025/2026 £	ACTUAL 2024/2025 £
4					
	OTHER PROJECTS (cont)				
	(g) Heritage Projects	50,000	25,000	25,000	99,075.37
	(h) Cemetery Offices and Refurbishment Works	25,000	110,000	25,000	12,062.81
	(i) Public Toilets	75,000	0	1,000	16,800.00
	(l) Climate Change and Renewables	50,000	0	0	0.00
	(k) Planting Trees at the Parking of Grand Parade	50,000	0	0	0.00
	(l) City Hall and Art Gallery Refurbishment	50,000	1,000	1,000	0.00
	(m) Theatre	1,000	0	1,000	0.00
	(n) Refurbishment of Premises for Clubs and Associations	20,000	15,000	1,000	77,790.53
	(o) Studio Spaces	1,000	0	1,000	950.00
	(p) Infrastructure Provision for Housing Projects	750,000	750,000	2,000,000	1,417,857.04
	(q) Urban Wastewater Treatment Plant	1,000,000	360,000	250,000	231,533.34
	(r) Infrastructure Provision for New Developments	3,500,000	1,915,000	1,000,000	683,275.99
	(s) Completion of Infrastructure Service Corridor (North Front Area)	1,000	0	1,000	0.00
	(t) New Industrial Units to Relocate Sacarello's/GFI	1,000	0	1,000	0.00
	(u) Enabling Works for Annual Fair	25,000	25,000	25,000	26,037.95
	(v) Waste Treatment Facility	1,000	0	1,000	0.00
	(w) Sewage Pumping Stations:				
	(i) New Dockyard Road	25,000	0	25,000	24,233.34
	(ii) Western Beach	1,000	0	1,000	4,800.00
	(iii) Europa Point	1,000	0	1,000	0.00
	(iv) Bayside	4,973,000	640,000	0	0.00
		5,000,000	640,000	27,000	29,033.34
	(x) Infrastructure Provision for Ex-MOD Properties	1,000	0	1,000	0.00
	(y) Works to Buena Vista Estate	100,000	0	50,000	5,603.83
	(z) Soft Loans and Repairs to Housing Estates	300,000	45,000	300,000	55,527.24
	(za) Relocation of AquaGib Facilities	1,000	6,068,000	1,000	0.00

Estimate of the amount required in the year ending 31 March 2027 for development expenditure on Projects

IMPROVEMENT AND DEVELOPMENT FUND - EXPENDITURE

HEAD 102 - PROJECTS (cont)

SUBHEAD	Controlling Officer	ESTIMATE 2026/2027 £	FORECAST OUTFURN 2025/2026 £	ESTIMATE 2025/2026 £	ACTUAL 2024/2025 £
4					
	OTHER PROJECTS (cont)				
	(zb) Maintenance Works Programme for the Convent	100,000	35,000	75,000	49,642.44
	(zc) UK/European Treaty Joint Facility	1,000	32,000	1,000	3,735.00
	(zd) Infrastructure Works for the Implementation of UK/EU Treaty or Works for NNO	1,000	3,250,000	1,000	0.00
	(ze) Relocations Associated with Affordable Housing Projects	1,000,000	402,000	500,000	289,400.56
	(zf) Demolition of Ex-Westside School	10,000	50,000	1,000	2,198.00
	(zg) Naval and Military Museum - Rosia Bay	1,000	0	1,000	0.00
	(zh) Coastal Protection - Fuel Farm Site	1,000	0	1,000	0.00
	(zi) Artillery House Repairs	50,000	2,000	50,000	99,977.40
	(zj) Beautification of Landport to Casemates	1,000	0	1,000	7,360.00
	(zk) Demolition of Warehouse and AquaGib Facilities at Waterport	1,000	200,000	1,000	0.00
	(zl) Repairs to Western SALS	185,000	7,000	1,000	0.00
	(zm) RGP Headquarters	1,000	0	1,000	0.00
	(zn) GFRS Relocation	1,000	0	1,000	0.00
	(zo) New Link Road to the South	1,000	0	1,000	0.00
	(zp) Reconfiguration of Trafalgar/Europa Junction	1,000	0	1,000	0.00
	(zq) Coaling Island Relocations	1,000	0	1,000	0.00
	(zr) Oversight of Third Party Projects	1,000	0	0	0.00
	(zs) New Affordable Housing Schemes	1,000	0	0	0.00
	(zt) Road and Promenade, Hassan Centenary Terraces Revetment	50,000	0	0	0.00
	(zu) Access Road to Air Terminal	50,000	0	0	0.00
	(zv) Town Area Beautifications	215,000	0	0	0.00
	(zw) Parks	23,000	0	0	0.00
	(zx) Joint Security Post - North Mole	50,000	0	0	0.00
	(zy) Demolitions at Coaling Island	50,000	0	0	0.00
	(zz) New Roundabout and Road - Levant Drive	25,000	0	0	0.00
	(zza) Main Sewer	1,000,000	965,000	1,000,000	958,715.27

Estimate of the amount required in the year ending 31 March 2027 for development expenditure on Projects

IMPROVEMENT AND DEVELOPMENT FUND - EXPENDITURE

HEAD 102 - PROJECTS (cont)

SUBHEAD	Controlling Officer	ESTIMATE 2026/2027 £	FORECAST OUTTURN 2025/2026 £	ESTIMATE 2025/2026 £	ACTUAL 2024/2025 £
4					
	OTHER PROJECTS (cont)				
	(zzb) Sustainable Traffic, Transport and Parking Plan	500,000	235,000	250,000	481,344.87
	(zzc) Sewers Term Maintenance	350,000	350,000	350,000	339,685.71
	(zzd) Camp Bay Construction of Groyne	1,000	0	1,000	0.00
	(zze) Little Bay Improved Access to Sea	1,000	0	1,000	0.00
	(zzf) Turnbull's Lane Beautification	1,000	0	1,000	0.00
	(zzg) Cliff Stabilisation Works Above Incinerator Site	1,000	0	0	0.00
	(zzh) Installation of Charging Points for Electric Vehicles	50,000	0	0	0.00
	(zzi) Keightley Way Tunnel Works	50,000	0	0	0.00
	(zjj) Road Widening Schemes at Europa Road	500,000	0	0	0.00
	(zjk) Cliff Side Pedestrian Walkway from Europa Point to Dudley Ward Tunnel	300,000	0	0	0.00
	(zjl) Beautification and Full Pedestrianisation of Bomb House Lane	10,000	0	0	0.00
	(zjm) Gibraltar Development Plan	260,000	250,000	260,000	260,000.00
	(zjn) Feasibility Studies - New Projects	1,000	0	1,000	0.00
	(zjo) Acquisition of Property	1,000	0	1,000	0.00
	(zjp) Upgrade of Playgrounds	100,000	100,000	100,000	79,561.03
	(zjq) Boathouse Extension	1,000	0	1,000	0.00
	(zjr) Europa Sports Hall Wooden Sprung Flooring	1,000	100,000	100,000	200,000.00
	(zjs) Hockey Pitch Resurfacing	1,000	0	1,000	3,500.00
	(zjt) Tercentenary Sports Hall Roof Maintenance	1,000	0	0	0.00
	(zju) Europa Pool Plant Room	60,000	0	0	0.00
	(zjv) Bathing Pavilion Works	1,000	0	0	0.00
	(zjw) Digital Transformation	1,619,000	1,645,000	100,000	1,669,412.44
	(zjx) Cruise Liner Terminal Ancillary Facilities Refurbishment	1,000	0	1,000	16,995.00
	(zjy) Coach Park Terminal Refurbishment	7,000	2,000	1,000	55,155.00
	(zjz) Hearing Loops	50,000	0	0	0.00
	(zja) Retreat Centre	30,000	0	0	0.00
	(zjb) Other Community Projects	1,000	0	1,000	0.00

Estimate of the amount required in the year ending 31 March 2027 for development expenditure on Projects

IMPROVEMENT AND DEVELOPMENT FUND - EXPENDITURE

HEAD 102 - PROJECTS (cont)

SUBHEAD	Controlling Officer	ESTIMATE 2026/2027 £	FORECAST OUTTURN 2025/2026 £	ESTIMATE 2025/2026 £	ACTUAL 2024/2025 £
4					
	OTHER PROJECTS (cont)				
	(zzzc) Northern Defences	300,000	255,000	50,000	300,772.45
	(zzzd) Grand Battery	1,000	0	1,000	0.00
	(zzze) The Mount	500,000	465,000	500,000	496,154.88
	(zzzf) City Walls - Walk the Wall	1,000	0	1,000	0.00
	(zzzg) Duke of Kent House - Gibraltar Archives	1,000	0	1,000	0.00
	(zzzh) Parliament House	500,000	235,000	500,000	41,339.32
	(zzzi) Gibraltar National Archives Mobile Shelving Installation Project	22,000	0	0	0.00
	(zzzj) New Passport Issuing System	400,000	355,000	100,000	0.00
	(zzzk) Prison Officers Mess	1,000	0	1,000	0.00
	<i>New Cultural Premises</i>	0	0	1,000	1,250.00
	<i>Easigate Customs Search Facility</i>	0	0	1,000	0.00
	<i>Replacement of Frontier Fence</i>	0	0	1,000	0.00
	<i>Frontier:</i>				
	<i>Frontier Monitoring Project</i>	0	0	1,000	0.00
	<i>Infrastructure Works</i>	0	0	1,000	0.00
	<i>Repairs to Fence</i>	0	2,000	1,000	1,370.50
		0	2,000	3,000	1,370.50
	<i>Gibraltar Maritime Academy</i>	0	0	1,000	0.00
	<i>Governor's Lookout Scout Activity Centre and Campsite</i>	0	0	0	0.00
	<i>Easistide Revetment Works</i>	0	0	0	0.00
		19,678,000	18,908,000	7,714,000	8,081,461.50

PUBLIC SERVICES OMBUDSMAN

(i) Minister: Minister for Justice, Trade and Industry

(ii) ESTABLISHMENT

2026/2027	2025/2026
1	1
1	1
2	2
1	1
1	1
<u>6</u>	<u>6</u>

PUBLIC SERVICES OMBUDSMAN

Public Services Ombudsman
 Legal Adviser/Senior Investigating Officer
 Investigating Officer
 IT Controller
 Public Relations Officer/PA to the Ombudsman

(iii) INDUSTRIAL STAFF

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026
<u>6</u>	<u>6</u>

TOTAL PUBLIC SERVICES OMBUDSMAN

PUBLIC SERVICES OMBUDSMAN ⁽ⁱ⁾	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Recurrent Receipts				
Contribution from Consolidated Fund Charges	478,000	457,000	441,000	425,799.42
Total Recurrent Receipts	478,000	457,000	441,000	425,799.42
Recurrent Payments				
<u>Personal Emoluments</u>				
(1) Salaries	377,000	372,000	362,000	348,048.35
(2) Overtime:				
(i) Approved/Emergency	1,000	0	1,000	0.00
<i>Emergency</i>	0	0	0	0.00
	1,000	0	1,000	0.00
(3) Allowances	0	0	0	0.00
(4) Employer's Social Insurance Contributions	18,000	18,000	17,000	17,403.75
(5) Employer's Pension Contributions	43,000	37,000	23,000	32,899.85
Total Personal Emoluments	439,000	427,000	403,000	398,351.95
<u>Other Recurrent Expenditure</u>				
(6) General Expenses	3,000	3,000	3,000	2,895.14
(7) Electricity and Water	2,000	2,000	2,000	1,747.28
(8) Telephone Service	4,000	4,000	4,000	3,626.72
(9) Printing and Stationery	4,000	2,000	4,000	3,559.20
(10) Computer and Office Equipment Expenses	4,000	6,000	4,000	3,474.50
(11) Publications	1,000	1,000	1,000	298.00
(12) Conferences	9,000	4,000	9,000	6,095.63
(13) Training Expenses	1,000	1,000	1,000	0.00
(14) Clinical Assessors	5,000	1,000	5,000	104.30
Contracted Services:				
(15) Cleaning Services	6,000	6,000	5,000	5,646.70
Total Other Recurrent Expenditure	39,000	30,000	38,000	27,447.47
Total Recurrent Payments	478,000	457,000	441,000	425,799.42
TOTAL PUBLIC SERVICES OMBUDSMAN				
Personal Emoluments	439,000	427,000	403,000	398,351.95
Other Recurrent Expenditure	39,000	30,000	38,000	27,447.47
Total Public Services Ombudsman	478,000	457,000	441,000	425,799.42

(i) Section 4 of the Public Services Ombudsman Act.

GIBRALTAR DEVELOPMENT CORPORATION ^(a)(i) Minister: Minister for Inward Investment and the Gibraltar Savings Bank(ii) **ESTABLISHMENT**

2026/2027	2025/2026	<u>GIBRALTAR DEVELOPMENT CORPORATION</u>
1	1	Head of Gambling (Executive Director)
2	2	Chief Executive Officer
1	1	GDC Secretary, Principal Secretary (Employment)
1	1	Chief Executive Officer, Department of Business
1	1	Conservation Officer
1	1	Chief Network Engineer
1	0	Senior Accountant for Statutory Accounts
1	1	Crown Counsel (Economic Crime)
1	1	Head of Training, Program & Facilities
2	2	Senior Officer
1	1	Senior Transport Officer
1	1	Special Needs and Disability Office Manager
1	1	Head of Gambling Regulations & Policy
4	5	Digital Development Officer
2	0	Project Manager
1	0	Training Centre Manager
15	14	Grade 5
55	51	Grade 4 (b)
1	0	Senior Release Manager
1	0	Senior Quality Assurance Tester
1	0	Business Analyst
9	8	Instructional Officer
1	1	Communications and Outreach Officer
30	34	Grade 3
1	1	Senior Transport Inspector
1	1	Nature Reserve Supervisor
1	1	Senior Litter Enforcement Officer
72	66	Grade 2 (c)(d)
1	1	Tow Truck Driver
5	4	Transport Inspector
87	105	Grade 1 (e)
1	0	Junior Quality Assurance Tester
304	306	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
18	20

SUMMARY

2026/2027	2025/2026	TOTAL GIBRALTAR DEVELOPMENT CORPORATION
322	326	

(a) Gibraltar Development Corporation Staff shown under the establishment of the respective Head of Charge

(b) Includes 1 employee on career break

(c) Includes 2 employees seconded to Other Public Bodies

(d) Includes 2 employee on career break

(e) Includes 4 employees on career break

GIBRALTAR DEVELOPMENT CORPORATION	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Recurrent Receipts				
Additional Contribution	12,545,000	12,956,000	12,550,000	12,521,000.00
<i>Contributions from Consolidated Fund - Head 24 Economic Development:</i>				
<i>Contribution from Revenues Received</i>	0	97,000	149,000	180,233.68
	12,545,000	13,053,000	12,699,000	12,701,233.68
Contributions by Government Departments for Staff Services	14,675,000	14,241,000	13,327,000	13,544,093.72
Contribution by Borders and Coastguard Agency	96,000	48,000	40,000	84,316.15
Contribution by Gibraltar Health Authority	594,000	779,000	736,000	487,088.28
Contribution by Gibraltar Health Authority - Elderly Residential Services Section	177,000	0	0	233,943.48
Contribution by Care Agency	455,000	534,000	442,000	536,378.35
Contribution by Housing Works Agency	73,000	81,000	68,000	72,410.46
Contribution by Other Public Bodies	67,000	66,000	61,000	61,157.81
<i>Contribution by Gibraltar Port Authority</i>	0	0	0	30,677.20
Total Recurrent Receipts	28,682,000	28,802,000	27,373,000	27,751,299.13
Recurrent Payments				
<u>Personal Emoluments</u>				
Salaries:				
(1) Economic Development	886,000	873,000	884,000	652,059.28
(2) Other Divisions	11,443,000	10,719,000	10,530,000	9,861,828.01
	12,329,000	11,592,000	11,414,000	10,513,887.29
Overtime:				
(3) Economic Development	0	0	0	1,497.30
(4) Other Divisions	554,000	943,000	265,000	869,077.67
	554,000	943,000	265,000	870,574.97
Allowances:				
(5) Economic Development	18,000	18,000	14,000	22,299.63
(6) Other Divisions	373,000	461,000	379,000	428,461.72
	391,000	479,000	393,000	450,761.35
<i>Wages - Economic Development:</i>				
<i>Basic</i>	0	15,000	23,000	22,367.77
<i>Overtime</i>	0	0	0	0.00
<i>Allowances</i>	0	0	0	0.00
	0	15,000	23,000	22,367.77
Wages - Other Divisions:				
(7) Basic	452,000	442,000	487,000	1,049,041.96
(8) Overtime	80,000	118,000	20,000	181,397.43
(9) Allowances	3,000	15,000	6,000	11,970.49
	535,000	575,000	513,000	1,242,409.88
Employer's Social Insurance Contributions:				
(10) Economic Development	62,000	61,000	64,000	55,150.55
(11) Other Divisions	868,000	839,000	846,000	811,206.78
	930,000	900,000	910,000	866,357.33
Employer's Pension Contributions:				
(12) Economic Development	95,000	75,000	79,000	64,961.91
(13) Other Divisions	1,303,000	1,267,000	1,226,000	1,198,978.63
	1,398,000	1,342,000	1,305,000	1,263,940.54
Total Personal Emoluments	16,137,000	15,846,000	14,823,000	15,230,299.13

GIBRALTAR DEVELOPMENT CORPORATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN	2025/2026	2024/2025
	£	£	£	£
Recurrent Payments (cont)				
<u>Other Recurrent Expenditure</u>				
(14) Contribution to Economic Development & Employment Company Ltd	11,782,000	11,782,000	11,782,000	11,782,000.00
Wage Subsidies:				
(15) EU Projects - Government Financed	0	0	0	0.00
(16) EU Projects - Planned ESF Funds	0	0	0	0.00
(17) Other Projects - Government Financed	1,000	0	1,000	0.00
	1,000	0	1,000	0.00
Training and Development Courses:				
(18) EU Projects - Government Financed	0	0	0	0.00
(19) EU Projects - Planned ESF Funds	0	0	0	0.00
(20) Other Projects - Government Financed	124,000	124,000	124,000	81,008.79
	124,000	124,000	124,000	81,008.79
Construction Training Centre:				
(21) EU Projects - Government Financed	0	0	0	0.00
(22) EU Projects - Planned ESF Funds	0	0	0	51.25
(23) Other Projects - Government Financed	260,000	260,000	260,000	300,141.64
	260,000	260,000	260,000	300,192.89
(24) Contract Officers	378,000	440,000	383,000	301,249.42
<i>Ex-Gratia Payments</i>	0	350,000	0	56,299.92
Total Other Recurrent Expenditure	12,545,000	12,956,000	12,550,000	12,520,751.02
Total Recurrent Payments	28,682,000	28,802,000	27,373,000	27,751,050.15
SUMMARY - RECURRENT				
Surplus/(Deficit) brought forward	0	0	0	532.03
Receipts	28,682,000	28,802,000	27,373,000	27,751,299.13
Payments	(28,682,000)	(28,802,000)	(27,373,000)	(27,751,050.15)
Surplus/(Deficit) carried forward	0	0	0	781.01
CAPITAL ACCOUNT				
Surplus/(Deficit) brought forward	0	0	0	1.00
<u>Receipts</u>				
Sale of Share	0	0	0	0.00
Total Capital Receipts	0	0	0	1.00
<u>Payments</u>				
Capital Expenditure	0	0	0	0.00
Total Capital Payments	0	0	0	0.00
Capital Account Surplus/(Deficit)	0	0	0	1.00
SUMMARY - CAPITAL				
Receipts	0	0	0	1.00
Payments	0	0	0	0.00
Surplus/(Deficit) carried forward	0	0	0	1.00

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF SERVICES				
Head 1 - Treasury				
Salaries	361,000	357,000	326,000	287,327.60
Overtime:				
Approved/Emergency	0	9,000	0	0.00
<i>Emergency</i>	0	0	0	13,468.25
	0	9,000	0	13,468.25
Allowances	16,000	16,000	10,000	16,737.23
Employer's Social Insurance Contributions	32,000	32,000	33,000	28,742.75
Employer's Pension Contributions	32,000	35,000	30,000	27,595.51
Total Treasury	441,000	449,000	399,000	373,871.34
Head 2 - No.6 Convent Place				
Salaries	564,000	570,000	507,000	474,129.29
Overtime:				
Approved/Emergency	0	35,000	0	0.00
<i>Emergency</i>	0	0	0	36,086.79
	0	35,000	0	36,086.79
Allowances	19,000	17,000	22,000	18,821.71
Employer's Social Insurance Contributions	26,000	28,000	25,000	24,227.55
Employer's Pension Contributions	53,000	73,000	70,000	65,192.99
Total No.6 Convent Place	662,000	723,000	624,000	618,458.33
Head 4 - Customs				
Salaries	29,000	28,000	27,000	26,866.04
Overtime:				
Approved/Emergency	0	2,000	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	2,000	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	3,000	3,000	3,000	2,751.45
Employer's Pension Contributions	5,000	5,000	5,000	4,567.24
Total Customs	37,000	38,000	35,000	34,184.73
Head 6 - Personnel and Development				
Salaries	1,202,000	1,364,000	1,377,000	1,277,603.75
Overtime:				
Approved/Emergency	0	55,000	0	0.00
<i>Emergency</i>	0	0	0	28,169.15
	0	55,000	0	28,169.15
Allowances	42,000	48,000	42,000	46,255.65
Employer's Social Insurance Contributions	77,000	86,000	93,000	78,604.60
Employer's Pension Contributions	97,000	97,000	100,000	94,406.19
	1,418,000	1,650,000	1,612,000	1,525,039.34
Basic Wages	52,000	28,000	28,000	0.00
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	6,000	3,000	3,000	0.00
Employer's Pension Contributions	9,000	5,000	5,000	0.00
	67,000	36,000	36,000	0.00
Total Personnel and Development	1,485,000	1,686,000	1,648,000	1,525,039.34

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 7 - Department of Immigration and Home Affairs (i)				
Salaries	165,000	132,000	125,000	100,380.91
Overtime:				
Approved/Emergency	0	1,000	0	0.00
<i>Emergency</i>	0	0	0	4,139.11
	0	1,000	0	4,139.11
Allowances	2,000	3,000	2,000	4,127.93
Employer's Social Insurance Contributions	17,000	13,000	14,000	11,005.80
Employer's Pension Contributions	24,000	17,000	9,000	9,383.40
Total Department of Immigration and Home Affairs	208,000	166,000	150,000	129,037.15
Head 10 - Government Law Offices				
<u>Office of Criminal Prosecutions and Litigation:</u>				
Salaries	126,000	89,000	85,000	81,530.11
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	1,669.01
	0	0	0	1,669.01
Allowances	0	0	0	93.43
Employer's Social Insurance Contributions	12,000	9,000	8,000	8,254.35
Employer's Pension Contributions	19,000	14,000	13,000	12,322.11
Total Office of Criminal Prosecutions and Litigation	157,000	112,000	106,000	103,869.01
<u>Advisory and Parliamentary Counsel Offices:</u>				
Salaries	0	0	0	48,044.00
Overtime:				
<i>Emergency</i>	0	0	0	164.10
	0	0	0	164.10
Allowances	0	0	0	388.65
Employer's Social Insurance Contributions	0	0	0	2,751.45
Employer's Pension Contributions	0	0	0	8,167.48
Total Advisory and Parliamentary Counsel Offices	0	0	0	59,515.68
Total Government Law Offices	157,000	112,000	106,000	163,384.69
Head 11 - Social Security				
Salaries	79,000	102,000	104,000	71,797.00
Overtime:				
Approved/Emergency	0	2,000	0	0.00
<i>Emergency</i>	0	0	0	399.36
	0	2,000	0	399.36
Allowances	1,000	4,000	1,000	1,002.94
Employer's Social Insurance Contributions	9,000	11,000	11,000	8,254.35
Employer's Pension Contributions	13,000	17,000	14,000	8,644.88
Total Social Security	102,000	136,000	130,000	90,098.53
Head 12 - Digital Services				
Salaries	434,000	423,000	399,000	307,335.67
Overtime:				
Approved/Emergency	0	2,000	0	0.00
<i>Emergency</i>	0	0	0	5,578.50
	0	2,000	0	5,578.50
Allowances	1,000	2,000	0	4,195.57
Employer's Social Insurance Contributions	29,000	29,000	28,000	19,017.05
Employer's Pension Contributions	22,000	21,000	17,000	26,185.61
Total Digital Services	486,000	477,000	444,000	362,312.40

(i) Up to 2024/25 titled 'Immigration and Civil Status'

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 13 - Information Technology and Logistics Department				
Salaries	119,000	117,000	114,000	82,929.15
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	47.93
	0	0	0	47.93
Allowances	1,000	1,000	1,000	988.30
Employer's Social Insurance Contributions	6,000	6,000	6,000	4,607.85
Employer's Pension Contributions	16,000	16,000	15,000	11,417.64
Total Information Technology and Logistics Department	142,000	140,000	136,000	99,990.87
Head 16 - Office of the Deputy Chief Minister				
<u>Archives:</u>				
Salaries	26,000	25,000	24,000	22,867.04
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	546.61
	0	0	0	546.61
Allowances	0	1,000	0	362.96
Employer's Social Insurance Contributions	3,000	3,000	3,000	2,751.45
Employer's Pension Contributions	4,000	5,000	4,000	3,887.44
Total Office of the Deputy Chief Minister	33,000	34,000	31,000	30,415.50
Head 18 - Equality				
Salaries	711,000	428,000	417,000	312,660.69
Overtime:				
Approved/Emergency	0	8,000	0	0.00
<i>Emergency</i>	0	0	0	7,094.16
	0	8,000	0	7,094.16
Allowances	7,000	5,000	3,000	3,131.87
Employer's Social Insurance Contributions	41,000	23,000	22,000	15,381.60
Employer's Pension Contributions	49,000	37,000	35,000	20,827.45
Total Equality	808,000	501,000	477,000	359,095.77
Head 19 - Employment				
Salaries	691,000	588,000	581,000	746,028.19
Overtime:				
Approved/Emergency	0	21,000	0	0.00
<i>Emergency</i>	0	0	0	32,339.80
	0	21,000	0	32,339.80
Allowances	15,000	15,000	14,000	15,513.30
Employer's Social Insurance Contributions	53,000	47,000	47,000	59,018.90
Employer's Pension Contributions	88,000	74,000	73,000	77,013.57
Total Employment	847,000	745,000	715,000	929,913.76

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 21 - Tourism				
<u>General Office:</u>				
Salaries	190,000	277,000	293,000	323,033.90
Overtime:				
Approved/Emergency	0	12,000	0	0.00
Conditioned	8,000	5,000	8,000	12,493.17
<i>Emergency</i>	0	0	0	0.00
	8,000	17,000	8,000	12,493.17
Allowances	12,000	71,000	72,000	73,293.21
Employer's Social Insurance Contributions	18,000	17,000	19,000	21,779.55
Employer's Pension Contributions	23,000	38,000	42,000	47,260.42
Total General Office	251,000	420,000	434,000	477,860.25
<u>Terminals</u>				
Salaries	164,000	145,000	130,000	93,231.12
Overtime:				
Approved/Emergency	0	11,000	0	0.00
Conditioned	20,000	30,000	20,000	21,490.36
<i>Emergency</i>	0	0	0	0.00
	20,000	41,000	20,000	21,490.36
Allowances	17,000	23,000	17,000	14,015.59
Employer's Social Insurance Contributions	15,000	13,000	11,000	8,254.35
Employer's Pension Contributions	28,000	25,000	22,000	14,015.36
Total Terminals	244,000	247,000	200,000	151,006.78
Total Tourism	495,000	667,000	634,000	628,867.03
Head 24 - Economic Development				
Salaries	886,000	873,000	884,000	652,059.28
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	1,497.30
	0	0	0	1,497.30
Allowances	18,000	18,000	14,000	22,299.63
Employer's Social Insurance Contributions	62,000	59,000	61,000	52,401.65
Employer's Pension Contributions	95,000	75,000	79,000	64,961.91
	1,061,000	1,025,000	1,038,000	793,219.77
<i>Basic Wages</i>	0	15,000	23,000	22,367.77
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	0	2,000	3,000	2,748.90
Employer's Pension Contributions	0	0	0	0.00
	0	17,000	26,000	25,116.67
Total Economic Development	1,061,000	1,042,000	1,064,000	818,336.44

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
<i>Head 25 - Statistics</i>				
Salaries	0	24,000	24,000	31,514.58
Overtime:				
Approved/Emergency	0	1,000	0	0.00
Emergency	0	0	0	0.00
	0	1,000	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	0	3,000	3,000	4,484.17
Employer's Pension Contributions	0	4,000	4,000	5,357.51
Total Statistics	0	32,000	31,000	41,356.26
Head 29 - Maritime Services				
Salaries	135,000	153,000	149,000	127,869.96
Overtime:				
Approved/Emergency	0	6,000	0	0.00
Emergency	0	0	0	1,601.03
	0	6,000	0	1,601.03
Allowances	1,000	2,000	0	842.53
Employer's Social Insurance Contributions	9,000	12,000	11,000	8,254.35
Employer's Pension Contributions	23,000	26,000	25,000	21,737.88
Total Maritime Services	168,000	199,000	185,000	160,305.75
Head 30 - Business				
<u>General Office:</u>				
Salaries	108,000	54,000	97,000	31,897.03
Overtime:				
Approved/Emergency	0	12,000	0	0.00
Emergency	0	0	0	9,358.18
	0	12,000	0	9,358.18
Allowances	5,000	5,000	1,000	770.71
Employer's Social Insurance Contributions	9,000	5,000	8,000	2,751.45
Employer's Pension Contributions	18,000	9,000	17,000	5,402.92
Total General Office	140,000	85,000	123,000	50,180.29
<u>Department of Business:(i)</u>				
Salaries	301,000	282,000	260,000	251,221.37
Overtime:				
Approved/Emergency	0	6,000	0	0.00
Emergency	0	0	0	160.88
	0	6,000	0	160.88
Allowances	1,000	2,000	1,000	370.27
Employer's Social Insurance Contributions	18,000	16,000	14,000	13,536.25
Employer's Pension Contributions	37,000	32,000	28,000	27,037.47
Total Department of Business	357,000	338,000	303,000	292,326.24
Total Business	497,000	423,000	426,000	342,506.53
Head 31 - Town Planning and Building Control				
Salaries	71,000	70,000	67,000	65,453.89
Overtime:				
Approved/Emergency	0	0	0	0.00
Emergency	0	0	0	0.00
	0	0	0	0.00
Allowances	0	1,000	0	0.00
Employer's Social Insurance Contributions	6,000	6,000	6,000	5,502.90
Employer's Pension Contributions	12,000	12,000	11,000	11,127.21
Total Town Planning and Building Control	89,000	89,000	84,000	82,084.00

(i) Up to 2024/25 titled 'Office of Fair Trading'

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 32 - Procurement Office				
Salaries	54,000	122,000	119,000	77,802.66
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	0	0	0.00
Allowances	2,000	3,000	2,000	1,757.70
Employer's Social Insurance Contributions	3,000	9,000	8,000	5,502.90
Employer's Pension Contributions	0	11,000	11,000	4,494.75
Total Procurement Office	59,000	145,000	140,000	89,558.01
Head 33 - Justice				
<u>General Office</u>				
Salaries	566,000	410,000	511,000	189,266.13
Overtime:				
Approved/Emergency	0	2,000	0	0.00
<i>Emergency</i>	0	0	0	2,988.78
	0	2,000	0	2,988.78
Allowances	17,000	23,000	17,000	17,535.12
Employer's Social Insurance Contributions	35,000	20,000	28,000	7,359.30
Employer's Pension Contributions	64,000	29,000	34,000	12,026.24
Total General Office	682,000	484,000	590,000	229,175.57
<u>Gibraltar Financial Intelligence Unit</u>				
Salaries	322,000	450,000	329,000	293,933.25
Overtime:				
Approved/Emergency	0	21,000	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	21,000	0	0.00
Allowances	6,000	9,000	1,000	4,540.19
Employer's Social Insurance Contributions	23,000	35,000	25,000	22,644.00
Employer's Pension Contributions	24,000	38,000	15,000	30,090.84
Total Gibraltar Financial Intelligence Unit	375,000	553,000	370,000	351,208.28
Total Justice	1,057,000	1,037,000	960,000	580,383.85
Head 35 - Policing				
Salaries	122,000	60,000	58,000	94,723.33
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	573.04
	0	0	0	573.04
Allowances	2,000	2,000	1,000	3,294.28
Employer's Social Insurance Contributions	6,000	3,000	3,000	7,293.08
Employer's Pension Contributions	9,000	0	0	5,402.92
	139,000	65,000	62,000	111,286.65
Basic Wages	24,000	47,000	46,000	44,948.08
Overtime:				
Approved/Emergency	0	1,000	0	0.00
<i>Emergency</i>	0	0	0	231.04
	0	1,000	0	231.04
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	3,000	6,000	5,000	5,502.90
Employer's Pension Contributions	4,000	8,000	8,000	7,641.20
	31,000	62,000	59,000	58,323.22
Total Policing	170,000	127,000	121,000	169,609.87

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 36 - Prison				
Salaries	34,000	33,000	32,000	50,879.00
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	142.20
	0	0	0	142.20
Allowances	1,000	1,000	0	2,018.95
Employer's Social Insurance Contributions	3,000	3,000	3,000	5,502.90
Employer's Pension Contributions	6,000	6,000	4,000	7,219.25
Total Prison	44,000	43,000	39,000	65,762.30
Head 37 - Income Tax				
Salaries	57,000	67,000	83,000	96,778.62
Overtime:				
Approved/Emergency	0	5,000	0	0.00
<i>Emergency</i>	0	0	0	4,903.50
	0	5,000	0	4,903.50
Allowances	2,000	2,000	5,000	3,091.07
Employer's Social Insurance Contributions	6,000	7,000	8,000	14,132.10
Employer's Pension Contributions	10,000	11,000	14,000	16,452.33
Total Income Tax	75,000	92,000	110,000	135,357.62
Head 38 - Financial Services				
Salaries	40,000	39,000	36,000	0.00
Overtime:				
Approved/Emergency	0	1,000	0	0.00
	0	1,000	0	0.00
Allowances	1,000	1,000	0	0.00
Employer's Social Insurance Contributions	3,000	3,000	3,000	0.00
Employer's Pension Contributions	5,000	5,000	5,000	0.00
Total Financial Services	49,000	49,000	44,000	0.00
Head 39 - Gambling Division				
Salaries	468,000	457,000	460,000	491,356.30
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	244.66
	0	0	0	244.66
Allowances	0	0	0	758.65
Employer's Social Insurance Contributions	17,000	16,000	17,000	19,260.15
Employer's Pension Contributions	59,000	64,000	65,000	70,487.13
Total Gambling Division	544,000	537,000	542,000	582,106.89
Head 40 - Postal Services				
Salaries	104,000	111,000	105,000	139,442.06
Overtime:				
Approved/Emergency	1,000	2,000	0	0.00
<i>Emergency</i>	0	0	0	1,748.72
	1,000	2,000	0	1,748.72
Allowances	2,000	0	2,000	369.11
Employer's Social Insurance Contributions	12,000	12,000	11,000	16,258.80
Employer's Pension Contributions	12,000	17,000	16,000	22,061.29
Total Postal Services	131,000	142,000	134,000	179,879.98

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 41 - Environment				
Salaries	1,071,000	772,000	723,000	731,292.42
Overtime:				
Approved/Emergency	0	1,000	0	0.00
Conditioned	305,000	305,000	77,000	304,184.47
<i>Emergency</i>	0	0	0	0.00
	305,000	306,000	77,000	304,184.47
Allowances	90,000	47,000	40,000	50,774.89
Employer's Social Insurance Contributions	64,000	55,000	53,000	51,835.55
Employer's Pension Contributions	99,000	71,000	65,000	67,052.20
Total Environment	1,629,000	1,251,000	958,000	1,205,139.53
Head 43 - Upper Rock Tourist Sites and Beaches				
<u>Sites:</u>				
Salaries	630,000	638,000	647,000	550,224.67
Overtime:				
Approved/Emergency	0	66,000	0	0.00
Conditioned	170,000	170,000	60,000	224,372.44
<i>Emergency</i>	0	0	0	0.00
	170,000	236,000	60,000	224,372.44
Allowances	59,000	71,000	59,000	64,215.98
Employer's Social Insurance Contributions	58,000	64,000	64,000	55,813.55
Employer's Pension Contributions	77,000	85,000	82,000	69,328.44
	994,000	1,094,000	912,000	963,955.08
<u>Sites:</u>				
Basic Wages	234,000	225,000	222,000	215,989.41
Overtime:				
Approved/Emergency	0	0	0	0.00
Conditioned	80,000	83,000	20,000	74,193.00
<i>Emergency</i>	0	0	0	0.00
	80,000	83,000	20,000	74,193.00
Allowances	1,000	4,000	1,000	1,181.48
Employer's Social Insurance Contributions	26,000	26,000	25,000	24,438.65
Employer's Pension Contributions	24,000	23,000	23,000	21,533.50
	365,000	361,000	291,000	337,336.04
Total Sites	1,359,000	1,455,000	1,203,000	1,301,291.12
<u>Beaches</u>				
Basic Wages	0	0	0	589,226.14
Overtime:				
<i>Emergency</i>	0	0	0	83,640.29
	0	0	0	83,640.29
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	0	0	0	14,438.64
Employer's Pension Contributions	0	0	0	0.00
Total Beaches	0	0	0	687,305.07
Total Upper Rock Tourist Sites and Beaches	1,359,000	1,455,000	1,203,000	1,988,596.19

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 44 - Education				
Salaries	241,000	156,000	167,000	161,098.39
Overtime:				
Approved/Emergency	0	2,000	0	0.00
<i>Emergency</i>	0	0	0	719.12
	0	2,000	0	719.12
Allowances	3,000	3,000	3,000	2,812.41
Employer's Social Insurance Contributions	24,000	19,000	20,000	19,459.05
Employer's Pension Contributions	38,000	25,000	26,000	25,092.58
	306,000	205,000	216,000	209,181.55
<hr/>				
Basic Wages	24,000	26,000	23,000	22,367.77
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	3,000	3,000	3,000	2,748.90
Employer's Pension Contributions	4,000	4,000	4,000	3,802.29
	31,000	33,000	30,000	28,918.96
<hr/>				
Total Education				
	337,000	238,000	246,000	238,100.51
<hr/>				
Head 46 - Driver and Vehicle Licensing				
<u>Administration:</u>				
Salaries	138,000	178,000	175,000	194,113.99
Overtime:				
Approved/Emergency	0	13,000	0	0.00
<i>Emergency</i>	0	0	0	14,244.55
	0	13,000	0	14,244.55
Allowances	0	3,000	0	1,473.12
Employer's Social Insurance Contributions	15,000	17,000	17,000	18,932.77
Employer's Pension Contributions	19,000	31,000	26,000	27,882.50
Total Administration				
	172,000	242,000	218,000	256,646.93
<hr/>				
<u>Transport Inspection:</u>				
Salaries	242,000	229,000	197,000	239,838.10
Overtime:				
Approved/Emergency	0	0	0	0.00
Conditioned	50,000	52,000	100,000	54,112.74
<i>Emergency</i>	0	0	0	0.00
	50,000	52,000	100,000	54,112.74
Allowances	26,000	33,000	25,000	30,377.78
Employer's Social Insurance Contributions	21,000	20,000	17,000	20,336.25
Employer's Pension Contributions	30,000	29,000	28,000	34,198.70
Total Transport Inspection				
	369,000	363,000	367,000	378,863.57
<hr/>				
Total Driver and Vehicle Licensing				
	541,000	605,000	585,000	635,510.50
<hr/>				
Head 47 - Technical Services				
Salaries	30,000	0	0	0.00
Overtime:				
Approved/Emergency	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	3,000	0	0	0.00
Employer's Pension Contributions	5,000	0	0	0.00
Total Technical Services				
	38,000	0	0	0.00

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF				
SERVICES (cont)				
Head 48 - Housing				
<u>General Office</u>				
Salaries	239,000	273,000	300,000	309,898.69
Overtime:				
Approved/Emergency	0	14,000	0	0.00
Emergency	0	0	0	15,143.12
	0	14,000	0	15,143.12
Allowances	3,000	5,000	5,000	2,806.14
Employer's Social Insurance Contributions	20,000	23,000	25,000	23,901.00
Employer's Pension Contributions	35,000	35,000	41,000	43,199.81
Total General Office	297,000	350,000	371,000	394,948.76
<u>Workers Hostels</u>				
Basic Wages	0	9,000	31,000	29,572.09
Overtime:				
Approved/Emergency	0	0	0	0.00
Emergency	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	0	1,000	5,000	4,412.68
Employer's Pension Contributions	0	1,000	3,000	3,192.51
Total Workers Hostels	0	11,000	39,000	37,177.28
Total Housing	297,000	361,000	410,000	432,126.04
Head 50 - Fire and Rescue Service				
Salaries	0	26,000	24,000	23,748.36
Overtime:				
Approved/Emergency	0	1,000	0	0.00
Emergency	0	0	0	0.00
	0	1,000	0	0.00
Allowances	0	1,000	0	0.00
Employer's Social Insurance Contributions	0	3,000	3,000	2,751.45
Employer's Pension Contributions	0	5,000	4,000	4,037.20
Total Fire and Rescue Service	0	36,000	31,000	30,537.01
Head 52 - Civil Contingency				
Salaries	0	0	0	22,321.70
Overtime:				
Approved/Emergency	0	0	0	0.00
Emergency	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	0	0	0	2,287.35
Employer's Pension Contributions	0	0	0	0.00
Total Civil Contingency	0	0	0	24,609.05
Head 53 - Sport and Leisure				
<u>General Office:</u>				
Salaries	537,000	382,000	412,000	327,017.01
Overtime:				
Approved/Emergency	0	16,000	0	0.00
Emergency	0	0	0	12,491.10
	0	16,000	0	12,491.10
Allowances	1,000	2,000	0	1,356.68
Employer's Social Insurance Contributions	29,000	19,000	22,000	16,961.75
Employer's Pension Contributions	60,000	45,000	51,000	39,731.41
Total Sport and Leisure	627,000	464,000	485,000	397,557.95

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
SUMMARY				
CONTRIBUTION BY GOVERNMENT DEPARTMENTS FOR STAFF SERVICES				
Head 1 - Treasury	441,000	449,000	399,000	373,871.34
Head 2 - No. 6 Convent Place	662,000	723,000	624,000	618,458.33
Head 4 - Customs	37,000	38,000	35,000	34,184.73
Head 6 - Personnel and Development	1,485,000	1,686,000	1,648,000	1,525,039.34
Head 7 - Department of Immigration and Home Affairs	208,000	166,000	150,000	129,037.15
Head 10 - Government Law Offices	157,000	112,000	106,000	163,384.69
Head 11 - Social Security	102,000	136,000	130,000	90,098.53
Head 12 - Digital Services	486,000	477,000	444,000	362,312.40
Head 13 - Information Technology and Logistics Department	142,000	140,000	136,000	99,990.87
Head 16 - Office of the Deputy Chief Minister	33,000	34,000	31,000	30,415.50
Head 18 - Equality	808,000	501,000	477,000	359,095.77
Head 19 - Employment	847,000	745,000	715,000	929,913.76
Head 21 - Tourism	495,000	667,000	634,000	628,867.03
Head 24 - Economic Development	1,061,000	1,042,000	1,064,000	818,336.44
<i>Head 25 - Statistics</i>	0	32,000	31,000	41,356.26
Head 29 - Maritime Services	168,000	199,000	185,000	160,305.75
Head 30 - Business	497,000	423,000	426,000	342,506.53
Head 31 - Town Planning and Building Control	89,000	89,000	84,000	82,084.00
Head 32 - Procurement Office	59,000	145,000	140,000	89,558.01
Head 33 - Justice	1,057,000	1,037,000	960,000	580,383.85
Head 35 - Policing	170,000	127,000	121,000	169,609.87
Head 36 - Prison	44,000	43,000	39,000	65,762.30
Head 37 - Income Tax	75,000	92,000	110,000	135,357.62
Head 38 - Financial Services	49,000	49,000	44,000	0.00
Head 39 - Gambling Division	544,000	537,000	542,000	582,106.89
Head 40 - Postal Services	131,000	142,000	134,000	179,879.98
Head 41 - Environment	1,629,000	1,251,000	958,000	1,205,139.53
Head 43 - Upper Rock Tourist Sites and Beaches	1,359,000	1,455,000	1,203,000	1,988,596.19
Head 44 - Education	337,000	238,000	246,000	238,100.51
Head 46 - Driver and Vehicle Licensing	541,000	605,000	585,000	635,510.50
Head 47 - Technical Services	38,000	0	0	0.00
Head 48 - Housing	297,000	361,000	410,000	432,126.04
<i>Head 50 - Fire and Rescue Service</i>	0	36,000	31,000	30,537.01
<i>Head 52 - Civil Contingency</i>	0	0	0	24,609.05
Head 53 - Sport and Leisure	627,000	464,000	485,000	397,557.95
Total Contribution by Government Departments for Staff Services	14,675,000	14,241,000	13,327,000	13,544,093.72

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Borders and Coastguard Agency				
Salaries	83,000	38,000	32,000	66,951.51
Overtime:				
Approved/Emergency	0	0	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	0	0	0.00
Allowances	1,000	1,000	0	479.95
Employer's Social Insurance Contributions	6,000	3,000	3,000	5,502.90
Employer's Pension Contributions	6,000	6,000	5,000	11,381.79
Total Borders and Coastguard Agency	96,000	48,000	40,000	84,316.15
Gibraltar Health Authority				
Salaries	407,000	385,000	376,000	300,416.99
Overtime:				
Approved/Emergency	0	13,000	0	0.00
<i>Emergency</i>	0	0	0	15,582.11
	0	13,000	0	15,582.11
Allowances	5,000	3,000	11,000	14,506.51
Employer's Social Insurance Contributions	35,000	34,000	33,000	28,516.43
Employer's Pension Contributions	56,000	59,000	58,000	45,057.80
	503,000	494,000	478,000	404,079.84
Basic Wages	70,000	48,000	68,000	56,410.39
Overtime:				
Approved/Emergency	0	12,000	0	0.00
<i>Emergency</i>	0	0	0	6,927.26
	0	12,000	0	6,927.26
Allowances	1,000	2,000	1,000	3,120.09
Employer's Social Insurance Contributions	8,000	6,000	8,000	6,961.50
Employer's Pension Contributions	12,000	8,000	12,000	9,589.20
	91,000	76,000	89,000	83,008.44
Total Gibraltar Health Authority	594,000	570,000	567,000	487,088.28
GHA - Elderly Residential Services Section				
Salaries	0	87,000	84,000	0.00
Overtime:				
Approved/Emergency	0	3,000	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	3,000	0	0.00
Allowances	0	12,000	8,000	0.00
Employer's Social Insurance Contributions	0	9,000	8,000	0.00
Employer's Pension Contributions	0	9,000	9,000	0.00
	0	120,000	109,000	0.00
Basic Wages	0	47,000	46,000	0.00
Overtime:				
Approved/Emergency	0	20,000	0	0.00
<i>Emergency</i>	0	0	0	0.00
	0	20,000	0	0.00
Allowances	0	8,000	1,000	0.00
Employer's Social Insurance Contributions	0	6,000	5,000	0.00
Employer's Pension Contributions	0	8,000	8,000	0.00
	0	89,000	60,000	0.00
Total GHA - Elderly Residential Services Section	0	209,000	169,000	0.00
Total Gibraltar Health Authority	594,000	779,000	736,000	487,088.28

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Gibraltar Health Authority - Elderly Residential Services Section				
Salaries	89,000	0	0	120,795.01
Overtime:				
Emergency	0	0	0	10,600.49
	0	0	0	10,600.49
Allowances	7,000	0	0	7,179.93
Employer's Social Insurance Contributions	9,000	0	0	10,013.94
Employer's Pension Contributions	9,000	0	0	11,794.28
	114,000	0	0	160,383.65
Basic Wages	48,000	0	0	44,730.88
Overtime:				
Emergency	0	0	0	10,865.09
	0	0	0	10,865.09
Allowances	1,000	0	0	4,862.28
Employer's Social Insurance Contributions	6,000	0	0	5,497.80
Employer's Pension Contributions	8,000	0	0	7,603.78
	63,000	0	0	73,559.83
Total Gibraltar Health Authority - Elderly Residential Services Section	177,000	0	0	233,943.48
Care Agency				
Salaries	386,000	430,000	369,000	435,213.09
Overtime:				
Approved/Emergency	0	17,000	0	0.00
Emergency	0	0	0	1,036.94
	0	17,000	0	1,036.94
Allowances	2,000	9,000	2,000	2,022.35
Employer's Social Insurance Contributions	29,000	32,000	31,000	36,065.89
Employer's Pension Contributions	38,000	46,000	40,000	62,040.08
Total Care Agency	455,000	534,000	442,000	536,378.35
Gibraltar Port Authority				
Basic Wages	0	0	0	23,343.97
Overtime:				
Emergency	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	0	0	0	2,612.51
Employer's Pension Contributions	0	0	0	4,720.72
Total Gibraltar Port Authority	0	0	0	30,677.20
Housing Works Agency				
Salaries	55,000	53,000	51,000	49,326.22
Overtime:				
Approved/Emergency	0	4,000	0	0.00
Emergency	0	0	0	1,919.42
	0	4,000	0	1,919.42
Allowances	3,000	9,000	3,000	7,276.46
Employer's Social Insurance Contributions	6,000	6,000	5,000	5,502.90
Employer's Pension Contributions	9,000	9,000	9,000	8,385.46
Total Housing Works Agency	73,000	81,000	68,000	72,410.46

GIBRALTAR DEVELOPMENT CORPORATION: ADDITIONAL INFORMATION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Government-Owned Companies (i)				
Salaries	0	44,000	86,000	84,100.90
Overtime:				
Approved/Emergency	0	17,000	0	0.00
Emergency	0	0	0	29,263.88
	0	17,000	0	29,263.88
Allowances	0	5,000	9,000	8,902.60
Employer's Social Insurance Contributions	0	6,000	11,000	10,572.67
Employer's Pension Contributions	0	6,000	10,000	10,024.50
	0	78,000	116,000	142,864.55
Basic Wages	0	12,000	23,000	22,453.23
Overtime:				
Approved/Emergency	0	2,000	0	0.00
Emergency	0	0	0	5,540.75
	0	2,000	0	5,540.75
Allowances	0	1,000	3,000	2,806.64
Employer's Social Insurance Contributions	0	2,000	3,000	2,751.45
Employer's Pension Contributions	0	2,000	4,000	3,817.06
	0	19,000	33,000	37,369.13
Total Government-Owned Companies	0	97,000	149,000	180,233.68
Other Public Bodies (ii)				
Salaries	52,000	51,000	48,000	47,568.32
Overtime:				
Approved/Emergency	0	0	0	0.00
Emergency	0	0	0	0.00
	0	0	0	0.00
Allowances	0	0	0	0.00
Employer's Social Insurance Contributions	6,000	6,000	6,000	5,502.90
Employer's Pension Contributions	9,000	9,000	7,000	8,086.59
Total Other Public Bodies	67,000	66,000	61,000	61,157.81

(i) Payroll costs of the officers providing services to Government-Owned Companies recovered through disappearing Revenue subhead 'Contribution by Government-Owned Companies- Staff Services (page 7)

(ii) Gibraltar Police Authority - Head 33 Justice (page 92)

BORDERS AND COASTGUARD AGENCY(i) Minister: Chief Minister(ii) **ESTABLISHMENT**

2026/2027	2025/2026	<u>BORDERS AND COASTGUARD AGENCY</u>
1	1	Chief Executive Officer
2	2	Borders and Coastguard Duty Manager
1	1	Compliance Manager
1	1	Training Manager
2	2	Training Officer
16	16	Senior Borders and Coastguard Officer
1	1	Head of Immigration
1	1	Deputy Head of Immigration
1	1	Immigration Clearance/Compliance Officer
99	99	Borders and Coastguard Officer
		Supernumerary Staff
1	1	Executive Officer
0	1	Training Officer
<u>126</u>	<u>127</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>1</u>	<u>1</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF** (Source: Department of Personnel and Development)

2026/2027	2025/2026
<u>2</u>	<u>1</u>

SUMMARY

2026/2027	2025/2026	TOTAL BORDERS AND COASTGUARD AGENCY
<u>129</u>	<u>129</u>	

BORDERS AND COASTGUARD AGENCY	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<u>Recurrent Receipts</u>				
Contribution from Consolidated Fund - Head 8 (i)(ii)	9,041,000	8,852,000	8,523,000	8,778,000.00
Total Recurrent Receipts	9,041,000	8,852,000	8,523,000	8,778,000.00
<u>Recurrent Payments</u>				
<u>Personal Emoluments</u>				
(1) Salaries	5,606,000	5,418,000	5,316,000	5,186,073.30
(2) Overtime:				
(I) Approved/Emergency	1,000	96,000	1,000	0.00
(II) Manning Level Maintenance	65,000	61,000	33,000	46,688.72
<i>Emergency</i>	0	0	0	93,256.07
	66,000	157,000	34,000	139,944.79
(3) Allowances	1,300,000	1,255,000	1,300,000	1,300,312.02
(4) Temporary Assistance	1,000	0	1,000	0.00
(5) Bonus Payments	70,000	72,000	70,000	70,570.00
(6) Employer's Social Insurance Contributions	363,000	358,000	343,000	338,306.56
(7) Employer's Pension Contributions	893,000	870,000	854,000	1,008,246.52
Total Personal Emoluments	8,299,000	8,130,000	7,918,000	8,043,453.19
<u>Other Recurrent Expenditure</u>				
(8) General Expenses	11,000	11,000	9,000	10,361.57
(9) Electricity and Water	4,000	4,000	4,000	3,563.55
(10) Telephone Service	12,000	12,000	12,000	11,373.07
(11) Printing and Stationery	7,000	9,000	7,000	10,056.06
(12) Computer and Office Equipment Expenses	30,000	13,000	30,000	11,211.32
(13) Transport Expenses	2,000	2,000	2,000	560.55
(14) Uniforms and Protective Clothing	12,000	12,000	12,000	13,306.45
(15) Training Expenses	60,000	25,000	25,000	30,326.34
(16) Contribution to Gibraltar Development Corporation - Staff Services (iii)	96,000	48,000	40,000	84,316.15
(17) Leasing Agreements	19,000	19,000	19,000	17,534.00
Contracted Services:				
(18) Cleaning Services	22,000	20,000	18,000	19,311.44
(19) Radio Communications System - Gibtelecom Ltd	9,000	9,000	9,000	8,736.00
(20) Security Services	308,000	318,000	300,000	298,495.86
(21) Professional Fees	150,000	220,000	118,000	183,550.99
<i>Ex-Gratia Payments</i>	0	0	0	31,850.00
Total Other Recurrent Expenditure	742,000	722,000	605,000	734,553.35
Total Recurrent Payments	9,041,000	8,852,000	8,523,000	8,778,006.54
<u>TOTAL BORDERS AND COASTGUARD AGENCY</u>				
Personal Emoluments	8,299,000	8,130,000	7,918,000	8,043,453.19
Other Recurrent Expenditure	742,000	722,000	605,000	734,553.35
Total Borders and Coastguard Agency	9,041,000	8,852,000	8,523,000	8,778,006.54
<u>SUMMARY - RECURRENT</u>				
Surplus/(Deficit) brought forward	0	0	0	505.26
Receipts	9,041,000	8,852,000	8,523,000	8,778,000.00
Payments	(9,041,000)	(8,852,000)	(8,523,000)	(8,778,006.54)
Surplus/(Deficit) carried forward	0	0	0	498.72

(i) Contribution for recurrent expenditure under Head 8 Borders and Coastguard Agency (page 36)

(ii) Up to 2024/25 contribution for recurrent expenditure under Head 7 Department of Immigration and Home Affairs (page 34)

(iii) Appendix B - Gibraltar Development Corporation (page 165)

BORDERS AND COASTGUARD AGENCY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN	2025/2026	2024/2025
	£	£	£	£
<u>CAPITAL ACCOUNT</u>				
Surplus/(Deficit) brought forward	0	0	0	346.13
<u>Receipts</u>				
Contribution from the Improvement and Development Fund - Head 101 (i)	20,000	10,000	20,000	20,000.00
Total Capital Receipts	20,000	10,000	20,000	20,346.13
<u>Payments</u>				
Works and Equipment	20,000	10,000	20,000	19,972.14
Total Capital Payments	20,000	10,000	20,000	19,972.14
Capital Account Surplus/(Deficit)	0	0	0	373.99
<u>SUMMARY - CAPITAL</u>				
Receipts	20,000	10,000	20,000	20,346.13
Payments	(20,000)	(10,000)	(20,000)	(19,972.14)
Surplus/(Deficit) carried forward	0	0	0	373.99

(i) Contribution for capital expenditure

GIBRALTAR HEALTH AUTHORITY(i) Minister Minister for Health, Care and Business(ii) **ESTABLISHMENT****GIBRALTAR HEALTH AUTHORITY**

		2026/2027		2025/2026		
		TOTAL		TOTAL		
FT	PT/JS	FTE	FTE	PT/JS	FT	
1	0	1	1	0	1	<u>ADMINISTRATION AND SUPPORT GRADES</u>
1	0	1	1	0	1	Director General
1	0	1	1	0	1	Director of Finance
1	0	1	1	0	1	Senior Crown Counsel
1	0	1	1	0	1	Unit General Manager
1	0	1	1	0	1	Director of IMT & Clinical Systems
1	0	1	1	0	1	Head of Internal Audit
1	0	1	1	0	1	Legal and Claims Manager
1	0	1	1	0	1	Director of Workforce
1	0	1	1	0	1	Head of Finance and Procurement
1	0	1	1	0	1	Head of Sponsored Patients and Tertiary Centre
1	0	1	1	0	1	Senior Officer
1	0	1	1	0	1	Information and Communication Technology Manager
1	0	1	1	0	1	Information Systems Manager
7	1	7.5	4.5	1	4	Senior EHT Officer / Information
1	0	1	1	0	1	Principal Information Analyst/Statistician
1	0	1	1	0	1	Estates Manager
1	0	1	1	0	1	Deputy Head of Finance and Procurement
1	0	1	0	0	0	Senior Executive Clerk
2	0	2	3	0	3	Senior Executive Officer
1	0	1	1	0	1	MH Divisional Site & Services Manager
1	0	1	1	0	1	Associate Director - Catering
10	0	10	6	0	6	EHT Officer
3	0	3	3	0	3	Clinical Informatic Officer
1	0	1	1	0	1	Domestic Services Manager
1	0	1	1	0	1	Health and Safety Advisor
6	0	6	4	0	4	Higher Executive Clerk
8	0	8	5	0	5	Higher Executive Officer
1	0	1	1	0	1	Industrial Relations Advisor
1	0	1	1	0	1	Integrated Urgent Care Hub Services Manager
1	0	1	1	0	1	GHA Stores Manager
1	0	1	1	0	1	Public Health Information Analyst
1	0	1	1	0	1	Deputy Associate Director - Catering
6	0	6	4	0	4	Assistant Electrical Health Technician
1	0	1	0	0	0	Technical Officer (PTO)
1	0	1	1	0	1	Cancer Services Administrator
1	0	1	1	0	1	Deputy Domestic Services Manager
9	0	9	12	0	12	Executive Officer
15	0	15	15	0	15	GHA Executive Clerk
1	0	1	1	0	1	Materials Management Supervisor
1	0	1	1	0	1	Stores Support Supervisor Mental Health Services
18	0	18	18	0	18	Hospital Attendant
10	0	10	4	0	4	Medical Secretary
0	0	0	2	0	2	<i>Personal Secretary</i>
0	0	0	1	0	1	<i>P & G S 'C'</i>
<i>carried forward</i>	125	1	125.5	110.5	1	110

GIBRALTAR HEALTH AUTHORITY (cont)(ii) **ESTABLISHMENT** (cont)

	2026/2027		2025/2026		FT	
	FT	PT/JS	TOTAL FTE	TOTAL FTE		
<i>brought forward</i>	125	1	125.5	110.5	1	110
	13	1	13.5	14	2	13
	6	0	6	6	0	6
	1	0	1	0	0	0
	43	3	44.5	43.5	3	42
	3	2	4	3.5	1	3
	2	0	2	3	0	3
	13	0	13	13	0	13
	50	2	51	45	2	44
	0	0	0	4	0	4
	256	9	260.5	242.5	9	238

GIBRALTAR HEALTH AUTHORITY (cont)**ADMINISTRATION AND SUPPORT GRADES**(cont)

Administrative Officer
A&E Clerk
Data Analyst
GHA Clerk
Receptionist
Ward Clerk
Emergency Medical Dispatcher
GHA Junior Clerk
Administrative Assistant

	2026/2027		2025/2026		FT	
	FT	PT/JS	TOTAL FTE	TOTAL FTE		
	57	3	58.5	57.5	3	56
	1	0	1	1	0	1
	24	8	28	29	10	24
	1	0	1	1	0	1
	6	0	6	6	0	6
	7	0	7	7	0	7
	9	2	10	10	2	9
	15	0	15	0	0	0
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	6	0	6	5	0	5
	1	1	1.5	1.5	1	1
	1	0	1	1	0	1
	3	0	3	3	0	3
	1	0	1	1	0	1
	1	0	1	1	0	1
	7	0	7	7	0	7
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	3	0	3	3	0	3
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	9	0	9	9	0	9
	6	0	6	6	0	6
	1	0	1	1	0	1
	6	0	6	5	0	5
	2	0	2	3	0	3
	4	0	4	4	0	4
<i>carried forward</i>	182	14	189	173	16	165

MEDICAL AND ALLIED PROFESSIONS

Consultant
Director of Public Health
General Practitioner
Palliative Care Doctor
Senior Dental Officer
Associate Specialist
Non Consultant Hospital Doctor
Clinical Fellow
Resident Medical Officer
Chief Pharmacist
Pathology Services Manager
Blood Bank Manager
Clinical Psychologist
Public Analyst
Quality Manager
Physiologist
Chief Speech / Language Therapist
Head of Optometry
Clinical Fellow/Reg in Anaesthesia & ITU
Head Occupational Therapist
Physiotherapy Services Manager
Radiology Services Manager
Approved Mental Health Practitioner
Deputy Public Analyst
Specialist Dietitian
Senior Clinical Pharmacist / Dispensary Manager
Head Orthoptist
Senior Biomedical Scientist
Speech & Language Therapist
Provider of Clinical Governance and Ultrasonography
Clinical Pharmacist
Health Promotion Officer
Dietitian Senior I

GIBRALTAR HEALTH AUTHORITY (cont)

(ii) ESTABLISHMENT (cont)

	2026/2027			2025/2026		
	FT	PT/JS	TOTAL FTE	TOTAL FTE	PT/JS	FT
<i>brought forward</i>	182	14	189	173	16	165
	4	0	4	4	0	4
	2	0	2	2	0	2
	5	0	5	5	0	5
	10	0	10	10	0	10
	2	0	2	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	2	0	2	2	0	2
	6	0	6	6	0	6
	10	1	10.5	10.5	1	10
	7	0	7	7	0	7
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	2	0	2	2	0	2
	1	0	1	0	0	0
	2	0	2	2	0	2
	1	0	1	1	0	1
	11	1	11.5	11.5	1	11
	1	0	1	1	0	1
	0	3	1.5	1.5	3	0
	2	0	2	2	0	2
	1	0	1	1	0	1
	10	1	10.5	10.5	1	10
	3	0	3	3	0	3
	5	0	5	5	0	5
	2	0	2	2	0	2
	1	2	2	2	2	1
	0	0	0	9	0	9
	0	0	0	3	0	3
	0	0	0	3	0	3
	277	22	288	285	24	273

GIBRALTAR HEALTH AUTHORITY (cont)**MEDICAL AND ALLIED PROFESSIONS** (cont)

Occupational Therapist Senior I
Physician Associate
Senior Physiotherapist I
Senior Radiographer I
Hospital Optometrist
Medical Librarian
Counsellor
Audiologist
Occupational Therapist Senior II
Senior Physiotherapist II
Senior Radiographer II
Basic Grade Pharmacist
Senior Anatomical Pathology Technician
Assistant Psychologist
Counsellor Primary Care
Respiratory Physiologist
Junior Occupational Therapist
Speech & Language Therapist Junior
Biomedical Scientist
Cytology Screener
Pathology Production Assistant
Pharmacy Technician
Pharmacist Assistant Technical Officer
Biomedical Assistant
Technical Instructor II
Paediatric Senior Support Worker
Radiography Assistant
Physiotherapy Helper
<i>Clinical Fellow/Medicine & A&E</i>
<i>Clinical Fellow/Ortho & Trauma</i>
<i>Clinical Fellow/Surgery</i>

	2026/2027			2025/2026		
	FT	PT/JS	TOTAL FTE	TOTAL FTE	PT/JS	FT
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	0	0	0
	3	0	3	3	0	3
	6	0	6	6	0	6
	1	0	1	1	0	1
	2	0	2	2	0	2
	1	0	1	1	0	1
	16	0	16	14	0	14
	1	0	1	1	0	1
	46	0	46	46	0	46
	1	0	1	1	0	1
<i>carried forward</i>	80	0	80	77	0	77

NURSING

Director of Nursing Services
Director of Mental Health & ERS
Out of Hospital Strategic Lead
Divisional Clinical Leads
Clinical Nurse Manager
Principal Nurse Lecturer
Matron
Senior Nurse Lecturer
Nurse Practitioner
Healthcare Lecturer
Charge Nurse
Charge Nurse - Ophthalmic

GIBRALTAR HEALTH AUTHORITY (cont)

(ii) ESTABLISHMENT (cont)

	2026/2027		2025/2026		PT/JS	FT
	FT	PT/JS	TOTAL FTE	TOTAL FTE		
<i>brought forward</i>	80	0	80	77	0	77
	1	0	1	1	0	1
	1	0	1	1	0	1
	2	0	2	1	0	1
	1	0	1	0	0	0
	1	0	1	1	0	1
	15	8	19	19	8	15
	1	0	1	1	0	1
	2	0	2	2	0	2
	1	0	1	1	0	1
	1	0	1	1	0	1
	4	0	4	4	0	4
	2	0	2	2	0	2
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	1	0	1	1	0	1
	10	1	10.5	11	2	10
	112	16	120	112	16	104
	25	4	27	26.5	5	24
	5	0	5	3	0	3
	10	0	10	10	0	10
	3	0	3	3	0	3
	12	0	12	12.5	1	12
	8	0	8	8	0	8
	1	0	1	1	0	1
	35	3	36.5	36.5	3	35
	2	0	2	2	0	2
	23	1	23.5	23	0	23
	1	0	1	0	0	0
	1	0	1	1	0	1
	1	0	1	1	0	1
	39	4	41	49	8	45
	3	0	3	3	0	3
	8	1	8.5	8.5	1	8
	1	1	1.5	1.5	1	1
	93	9	97.5	97	8	93
	10	0	10	10	0	10
	2	0	2	2	0	2
	7	0	7	7	0	7
	529	48	553	544.5	53	518

GIBRALTAR HEALTH AUTHORITY (cont)**NURSING** (cont)

Resuscitation Officer
TSSU/CSSD Manager
Plaster Nurse Specialist
Health Protection Nurse
Senior Donor Carer
Staff Midwife
Nurse Specialist - Breast
Nurse Specialist - Cardiac Rehab
Nurse Specialist - Chemotherapy
Nurse Specialist - Dermatology
Nurse Specialist - Diabetes
Nurse Specialist - Haematology
Nurse Specialist - Infusion
Nurse Specialist - Ophthalmic
Nurse Specialist - Pre-Assessment
Nurse Specialist - Stoma Care
Nurse Specialist - Urology
Operating Department Practitioner
Registered Nurse
Registered Nurse - CCU
Registered Nurse - Cath Lab
Registered Nurse - Calpe Ward
Registered Nurse - Chemotherapy
Registered Nurse - Child
Registered Nurse - Dialysis
Registered Nurse - Endoscopy
Registered Nurse - Mental Health
Registered Nurse - Ophthalmic
Registered Nurse - Theatre/Day Surgery
TSSU Supervisor
Senior Dental Nurse
Senior Enrolled Nurse
Enrolled Nurse
Enrolled Nurse - Ophthalmic
Dental Nurse
Nursing Auxiliary
Nursing Assistant
Nursing Assistant - Calpe Ward
Nursing Assistant - Ophthalmic
TSSU/CSSD Technician

GIBRALTAR HEALTH AUTHORITY (cont)(ii) **ESTABLISHMENT** (cont)

2026/2027		2025/2026			
FT	PT/JS	TOTAL FTE	TOTAL FTE	PT/JS	FT
1	0	1	1	0	1
1	0	1	1	0	1
1	0	1	1	0	1
1	0	1	1	0	1
10	0	10	10	0	10
8	0	8	8	0	8
4	0	4	4	0	4
14	0	14	14	0	14
1	0	1	1	0	1
15	0	15	15	0	15
56	0	56	56	0	56

2026/2027		2025/2026			
FT	PT/JS	TOTAL FTE	TOTAL FTE	PT/JS	FT
1	0	1	0	0	0
1	0	1	1	0	1
1	0	1	0	0	0
2	0	2	3	0	3
23	0	23	31	0	31
1	0	1	1	0	1
0	0	0	1	0	1
0	0	0	1	0	1
29	0	29	38	0	38

2026/2027		2025/2026			
FT	PT/JS	TOTAL FTE	TOTAL FTE	PT/JS	FT
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	2	0	2
0	0	0	1	0	1
0	0	0	7	0	7

2026/2027		2025/2026			
FT	PT/JS	TOTAL FTE	TOTAL FTE	PT/JS	FT
0	0	0	3	0	3
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	1.5	1	1
0	0	0	2	0	2
0	0	0	9.5	1	9

GIBRALTAR HEALTH AUTHORITY (cont)**AMBULANCE SERVICE**

Chief Ambulance Officer
 Station Manager
 Paramedic Clinical Lead
 Paramedic Educational Lead
 111 Clinical Advisor
 Paramedic
 Station Officer
 Emergency Medical Technician
 Ambulance Call Taker/Dispatcher
 Ambulance Care Assistant

SUPERNUMERARY POSTS

Non Consultant Hospital Doctor
 Director of IMT
 Senior Executive Officer
 Staff Midwife
 Registered Nurse
 GHA Junior Clerk
 Registered Nurse - CCU
 Ambulance Care Assistant

GHA - ELDERLY RESIDENTIAL SERVICES SECTION^(a)**ADMINISTRATIVE GRADES**

GHA/ERS Administration Manager
 GHA/ERS Facilities Advisor
 Catering Manager
 Technical Officer (PTO)
 Executive Officer
 Administrative Officer

MEDICAL AND ALLIED PROFESSIONS

General Practitioner
 Speech and Language Therapist
 Occupational Therapist (Senior I)
 Physiotherapist (Senior I)
 Physiotherapist (Senior II)
 Physiotherapist Helper

(a) From 2026/27 staff shown under Appendix E - Gibraltar Health Authority - Elderly Residential Services Section (pages 193 - 194)

GIBRALTAR HEALTH AUTHORITY (cont)(ii) **ESTABLISHMENT** (cont)

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	1	0	1
0	0	0	7	0	7
0	0	0	34	4	32
0	0	0	10	0	10
0	0	0	155	36	137
0	0	0	210	40	190

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
0	0	0	1	0	1
0	0	0	1	0	1

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1147	79	1186.5	1166	86	1123
0	0	0	227.5	41	207

GIBRALTAR HEALTH AUTHORITY (cont)**GHA - ELDERLY RESIDENTIAL SERVICES****SECTION** ^(a) (cont)**NURSING GRADES**

Deputy Nursing Co-ordinator

Dementia Coordinator

Matron

Practice Development Sister

Sister/Charge Nurse

Registered Nurse

Enrolled Nurse

Nursing Assistant

SUPERNUMERARY POSTS

Nursing Co-ordinator

TOTAL GIBRALTAR HEALTH AUTHORITY
TOTAL GHA - ELDERLY RESIDENTIAL
SERVICES SECTION ^(a)

(iii) **INDUSTRIAL STAFF**

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
119	71	154.5	151.5	69	117
0	0	0	64.5	3	63

TOTAL GIBRALTAR HEALTH AUTHORITY
TOTAL GHA - ELDERLY RESIDENTIAL
SERVICES SECTION ^(a)

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF** (Source: Department of Personnel and Development)

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
14	1	14.5	14.5	1	14
0	0	0	5	0	5

TOTAL GIBRALTAR HEALTH AUTHORITY
TOTAL GHA - ELDERLY RESIDENTIAL
SERVICES SECTION ^(a)

SUMMARY

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1280	151	1355.5	1332	156	1254
0	0	0	297	44	275

TOTAL GIBRALTAR HEALTH AUTHORITY
TOTAL GHA - ELDERLY RESIDENTIAL
SERVICES SECTION ^(a)

(a) From 2026/27 staff shown under Appendix E - Gibraltar Health Authority - Elderly Residential Services Section (pages 193 - 194)

GIBRALTAR HEALTH AUTHORITY	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Recurrent Receipts				
Contributions from Consolidated Fund - Head 26: (i)				
Contribution from Revenues Received	89,650,000	90,050,000	83,650,000	83,835,621.94
Additional Contribution	82,220,000	106,059,000	92,001,000	87,839,000.00
	171,870,000	196,109,000	175,651,000	171,674,621.94
Contribution from Social Assistance Fund (ii)	3,500,000	3,500,000	3,500,000	3,500,000.00
Contribution from Statutory Benefits Fund	768,000	732,000	732,000	696,491.00
	4,268,000	4,232,000	4,232,000	4,196,491.00
Total Recurrent Receipts	176,138,000	200,341,000	179,883,000	175,871,112.94
Recurrent Payments				
<u>Personal Emoluments</u>				
Gibraltar Health Authority:				
(1) Salaries	54,218,000	51,890,000	50,875,000	46,813,671.20
(2) Overtime:				
(I) Approved/Emergency	1,000	771,000	1,000	0.00
(II) Conditioned	2,200,000	2,262,000	2,200,000	2,104,110.12
(III) Manning Level Maintenance	1,000,000	2,105,000	550,000	1,725,042.92
<i>Emergency</i>	0	0	0	695,762.50
	3,201,000	5,138,000	2,751,000	4,524,915.54
(3) Allowances	10,100,000	10,272,000	9,500,000	9,537,769.47
(4) Gratuities	842,000	780,000	672,000	776,220.09
(5) Employer's Social Insurance Contributions	3,349,000	3,160,000	3,124,000	2,841,821.80
(6) Employer's Pension Contributions	4,170,000	4,335,000	3,810,000	3,796,402.90
	75,880,000	75,575,000	70,732,000	68,290,801.00
GHA - Elderly Residential Services Section: (iii)				
Salaries	0	6,780,000	6,855,000	0.00
Overtime:				
Approved/Emergency	0	5,000	1,000	0.00
Conditioned	0	490,000	473,000	0.00
Manning Level Maintenance	0	95,000	17,000	0.00
	0	590,000	491,000	0.00
Allowances	0	1,780,000	1,725,000	0.00
Employer's Social Insurance Contributions	0	660,000	625,000	0.00
Employer's Pension Contributions	0	980,000	1,004,000	0.00
	0	10,790,000	10,700,000	0.00
	75,880,000	86,365,000	81,432,000	68,290,801.00
Gibraltar Health Authority:				
<u>Industrial Wages</u>				
(7) Basic Wages	3,591,000	3,595,000	3,466,000	3,441,784.92
(8) Overtime:				
(I) Approved/Emergency	1,000	670,000	1,000	0.00
(II) Conditioned	600,000	567,000	830,000	831,881.69
(III) Manning Level Maintenance	200,000	690,000	165,000	463,116.82
<i>Emergency</i>	0	0	0	348,614.12
	801,000	1,927,000	996,000	1,643,612.63
(9) Allowances	350,000	325,000	170,000	172,041.67
(10) Employer's Social Insurance Contributions	477,000	436,000	465,000	427,316.22
(11) Employer's Pension Contributions	396,000	382,000	340,000	342,887.99
<i>carried forward</i>	5,615,000	6,665,000	5,437,000	6,027,643.43

(i) Contribution for recurrent expenditure under Head 26 Health and Care (page 76)

(ii) Appendix K - Social Assistance Fund (page 215)

(iii) From 2026/27 shown under Appendix E - Gibraltar Health Authority - Elderly Residential Services Section (page 195 - 196)

GIBRALTAR HEALTH AUTHORITY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<i>brought forward</i>	5,615,000	6,665,000	5,437,000	6,027,643.43
Recurrent Payments (cont)				
<i>GHA - Elderly Residential Services Section: (i)</i>				
<i>Industrial Wages</i> (cont)				
<i>Basic Wages</i>	0	1,521,000	1,464,000	0.00
<i>Overtime:</i>				
<i>Approved/Emergency</i>	0	310,000	1,000	0.00
<i>Conditioned</i>	0	180,000	298,000	0.00
	0	490,000	299,000	0.00
<i>Allowances</i>	0	175,000	160,000	0.00
<i>Employer's Social Insurance Contributions</i>	0	171,000	174,000	0.00
<i>Employer's Pension Contributions</i>	0	215,000	222,000	0.00
	0	2,572,000	2,319,000	0.00
	5,615,000	9,237,000	7,756,000	6,027,643.43
Total Personal Emoluments	81,495,000	95,602,000	89,188,000	74,318,444.43
Other Recurrent Expenditure				
Gibraltar Health Authority:				
(12) Locum Cover	2,000,000	2,270,000	3,000,000	4,965,630.14
(13) Bank Cover	2,000,000	2,740,000	1,800,000	3,248,288.95
(14) Other Cover	3,300,000	7,335,000	3,350,000	6,643,886.54
(15) Visiting Consultants Fees and Expenses and Other Contracted Medical Services	2,300,000	2,370,000	2,100,000	2,617,159.05
(16) Recruitment Expenses	1,200,000	1,380,000	1,252,000	1,503,165.72
(17) General Expenses	110,000	121,000	50,000	114,180.84
(18) Electricity and Water	1,300,000	1,304,000	1,310,000	1,310,309.04
(19) Telephone Service	540,000	537,000	550,000	553,500.41
(20) Printing and Stationery	250,000	265,000	250,000	263,565.19
(21) Computer and Office Equipment Expenses	230,000	220,000	240,000	242,386.44
(22) Postage Expenses	15,000	20,000	10,000	16,796.85
(23) GPMS Prescriptions	14,000,000	14,566,000	13,500,000	14,693,829.53
(24) Drugs and Pharmaceuticals	12,800,000	13,805,000	12,800,000	12,541,272.32
(25) Medical Departments	7,000,000	7,235,000	7,000,000	7,245,877.75
(26) Medical and Surgical Appliances	3,800,000	3,915,000	3,800,000	4,106,723.12
(27) Uniforms and Protective Clothing	300,000	305,000	420,000	292,402.94
(28) Patients Appliances	470,000	470,000	450,000	507,686.29
(29) Dressings, Aids, Medical Gases and Tests	2,400,000	2,555,000	2,400,000	2,715,361.87
(30) Provisions	650,000	725,000	650,000	697,482.45
(31) Laundry Expenses	585,000	590,000	500,000	572,272.89
(32) Cleaning Expenses	520,000	525,000	430,000	520,139.93
(33) Transport Expenses	200,000	210,000	187,000	212,381.90
(34) Fuel and Gas	250,000	206,000	250,000	279,523.00
(35) Compensation and Legal Costs	1,000	2,000,000	1,000	1,035,391.90
(36) Official Visits and Functions	5,000	5,000	5,000	6,378.84
(37) School of Health Studies Expenses	700,000	750,000	700,000	739,294.85
(38) Insurance Expenses	9,786,000	7,930,000	6,250,000	5,623,527.50
(39) Sponsored Patients	11,000,000	12,350,000	11,000,000	11,354,749.16
(40) Dialysis	250,000	225,000	400,000	446,167.32
(41) Rents and Service Charges	440,000	450,000	350,000	357,988.01
(42) Registration Board	165,000	170,000	155,000	158,830.50
(43) Repairs and Maintenance	700,000	695,000	600,000	631,667.88
(44) Disposal of Clinical Waste	2,100,000	2,880,000	2,100,000	2,327,325.64
(45) Techno-Medical Services provided by GEA	1,329,000	1,470,000	1,049,000	1,408,040.39
(46) Maintenance Agreements and Licences	2,090,000	2,050,000	2,000,000	1,987,600.16
<i>carried forward</i>	84,786,000	94,644,000	80,909,000	91,940,785.31

(i) From 2026/27 shown under Appendix E - Gibraltar Health Authority - Elderly Residential Services Section (page 195 - 196)

GIBRALTAR HEALTH AUTHORITY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<i>brought forward</i>	84,786,000	94,644,000	80,909,000	91,940,785.31
Recurrent Payments (cont)				
<u>Other Recurrent Expenditure</u> (cont)				
Gibraltar Health Authority: (cont)				
(47) Other Maintenance Agreements	1,760,000	1,765,000	1,500,000	1,618,040.70
(48) Contribution to Gibraltar Development Corporation - Staff Services (i)	594,000	570,000	567,000	487,088.28
(49) Fire Prevention	20,000	20,000	27,000	6,522.30
(50) Ex-Gratia Payments	1,000	45,000	1,000	50,722.95
Rentals:				
(51) Europort Paediatric Centre	550,000	537,000	520,000	515,248.10
(52) Europort PCC - New Build	770,000	752,000	748,000	732,316.29
(53) Information Management & Technology - Europort	75,000	74,000	74,000	75,617.46
(54) Finance & Procurement Europort	125,000	125,000	120,000	118,522.48
(55) Hospital Rental	5,200,000	5,200,000	5,200,000	5,200,000.00
Contracted Services:				
(56) Security Services	600,000	745,000	690,000	752,447.59
(57) Upkeep of Planted Areas	7,000	7,000	7,000	9,826.15
(58) Radio Communication System - Gibtelecom Ltd	16,000	16,000	24,000	20,855.49
(59) Maintenance of Ambulance Fleet	127,000	18,000	127,000	0.00
(60) 999 Emergency Hotline	12,000	12,000	12,000	12,217.90
<i>Losses of Public Funds</i>	0	0	0	12,213.87
GHA - Elderly Residential Services Section:				
<i>Contribution to Gibraltar Development Corporation - Staff Services (i)</i>	0	209,000	169,000	0.00
Total Other Recurrent Expenditure	94,643,000	104,739,000	90,695,000	101,552,424.87
Total Recurrent Payments	176,138,000	200,341,000	179,883,000	175,870,869.30
TOTAL GIBRALTAR HEALTH AUTHORITY				
Payroll: Personal Emoluments	75,880,000	86,365,000	81,432,000	68,290,801.00
Industrial Wages	5,615,000	9,237,000	7,756,000	6,027,643.43
Other Recurrent Expenditure	94,643,000	104,739,000	90,695,000	101,552,424.87
Total Gibraltar Health Authority	176,138,000	200,341,000	179,883,000	175,870,869.30
SUMMARY - RECURRENT				
Surplus/(Deficit) brought forward	0	0	0	476.73
Receipts	176,138,000	200,341,000	179,883,000	175,871,112.94
Payments	(176,138,000)	(200,341,000)	(179,883,000)	(175,870,869.30)
Surplus/(Deficit) carried forward	0	0	0	720.37
CAPITAL ACCOUNT				
Surplus/(Deficit) brought forward	0	0	0	629.94
<u>Receipts</u>				
Contribution from the Improvement and Development Fund - Head 101 (ii)	3,000,000	2,500,000	2,500,000	2,483,000.00
Total Capital Receipts	3,000,000	2,500,000	2,500,000	2,483,629.94
<u>Payments</u>				
Works and Equipment	3,000,000	2,500,000	2,500,000	2,482,553.90
Total Capital Payments	3,000,000	2,500,000	2,500,000	2,482,553.90
Capital Account Surplus/(Deficit)	0	0	0	1,076.04
SUMMARY - CAPITAL				
Receipts	3,000,000	2,500,000	2,500,000	2,483,629.94
Payments	(3,000,000)	(2,500,000)	(2,500,000)	(2,482,553.90)
Surplus/(Deficit) carried forward	0	0	0	1,076.04

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Contribution for capital expenditure

GIBRALTAR HEALTH AUTHORITY - ELDERLY RESIDENTIAL SERVICES SECTION^(a)(i) Minister: Minister for Health, Care and Business(ii) **ESTABLISHMENT**

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
3	0	3	0	0	0
2	0	2	0	0	0
8	0	8	0	0	0

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
3	0	3	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
1	1	1.5	0	0	0
2	0	2	0	0	0
9	1	9.5	0	0	0

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
7	0	7	0	0	0
33	4	35	0	0	0
9	0	9	0	0	0
137	35	154.5	0	0	0
1	0	1	0	0	0
191	39	210.5	0	0	0

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
208	40	228	0	0	0

GHA - ELDERLY RESIDENTIAL SERVICES SECTION**ADMINISTRATIVE GRADES**

GHA/ERS Administration Manager
 GHA/ERS Facilities Advisor
 Catering Manager
 Technical Officer (PTO)
 Executive Officer

MEDICAL AND ALLIED PROFESSIONS

General Practitioner
 Speech and Language Therapist
 Occupational Therapist (Senior I)
 Physiotherapist (Senior I)
 Physiotherapist (Senior II)
 Physiotherapist Helper

NURSING GRADES

Deputy Nursing Co-ordinator
 Dementia Coordinator
 Matron
 Practice Development Sister
 Sister/Charge Nurse
 Registered Nurse
 Enrolled Nurse
 Nursing Assistant
 Divisional Clinical Lead

(a) Up to 2025/26 staff shown under Appendix D - Gibraltar Health Authority (pages 184 - 189)

GIBRALTAR HEALTH AUTHORITY - ELDERLY RESIDENTIAL SERVICES SECTION ^(a) (cont)**(iii) INDUSTRIAL STAFF**

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
61	2	62	0	0	0

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF (Source: Department of Personnel and Development)

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
5	0	5	0	0	0

SUMMARY

2026/2027		2025/2026				TOTAL GHA - ELDERLY RESIDENTIAL SERVICES SECTION
TOTAL		TOTAL				
FT	PT/JS	FTE	FTE	PT/JS	FT	
274	42	295	0	0	0	

(a) Up to 2025/26 staff shown under Appendix D - Gibraltar Health Authority (pages 184 - 189)

GIBRALTAR HEALTH AUTHORITY - ELDERLY RESIDENTIAL SERVICES SECTION	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Recurrent Receipts				
Contributions from Consolidated Fund - Head 26: (i)				
Contribution from Revenues Received	2,100,000	2,100,000	1,900,000	1,949,850.84
Additional Contribution	25,135,000	11,534,000	12,236,000	25,748,000.00
	27,235,000	13,634,000	14,136,000	27,697,850.84
Total Recurrent Receipts	27,235,000	13,634,000	14,136,000	27,697,850.84
Recurrent Payments				
<u>Personal Emoluments</u>				
(1) Salaries	7,288,000	0	0	6,362,568.30
(2) Overtime:				
(I) Approved/Emergency	1,000	0	0	0.00
(II) Conditioned	520,000	0	0	467,317.54
(III) Manning Level Maintenance	50,000	0	0	42,371.94
Emergency	0	0	0	2,377.35
	571,000	0	0	512,066.83
(3) Allowances	1,850,000	0	0	1,694,343.44
(4) Employer's Social Insurance Contributions	687,000	0	0	624,868.10
(5) Employer's Pension Contributions	976,000	0	0	890,675.64
Gratuities	0	0	0	10,507.62
	11,372,000	0	0	10,095,029.93
<u>Industrial Wages</u>				
(6) Basic Wages	1,540,000	0	0	1,287,643.81
(7) Overtime:				
(I) Approved/Emergency	1,000	0	0	0.00
(II) Conditioned	212,000	0	0	376,472.20
Emergency	0	0	0	35,253.07
	213,000	0	0	411,725.27
(8) Allowances	165,000	0	0	168,835.87
(9) Employer's Social Insurance Contributions	176,000	0	0	166,396.97
(10) Employer's Pension Contributions	234,000	0	0	215,511.86
	2,328,000	0	0	2,250,113.78
Total Personal Emoluments	13,700,000	0	0	12,345,143.71
<u>Other Recurrent Expenditure</u>				
(11) Relief Cover	922,000	1,080,000	1,700,000	1,886,872.38
(12) Recruitment Expenses	1,000	0	14,000	7,145.00
(13) Residents Pocket Money	175,000	165,000	175,000	89,956.09
(14) Dressings, Aids, Medical Gases and Tests	300,000	315,000	250,000	250,262.41
(15) Uniforms and Protective Clothing	50,000	56,000	50,000	48,471.84
(16) Disposal of Clinical Waste	540,000	500,000	580,000	602,299.04
(17) Provisions	512,000	520,000	512,000	513,707.01
(18) Assistance to Residents	36,000	58,000	36,000	35,558.70
(19) Laundry Expenses	22,000	20,000	22,000	21,183.82
(20) Cleaning Expenses	80,000	75,000	70,000	84,131.67
(21) General Expenses	50,000	45,000	44,000	56,032.97
(22) Electricity and Water	305,000	315,000	305,000	346,942.48
(23) Telephone Service	30,000	27,000	32,000	29,298.51
carried forward	3,023,000	3,176,000	3,790,000	3,971,861.92

(i) Contribution for recurrent expenditure under Head 26 Health and Care (page 76)

GIBRALTAR HEALTH AUTHORITY - ELDERLY RESIDENTIAL SERVICES SECTION (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<i>brought forward</i>	3,023,000	3,176,000	3,790,000	3,971,861.92
Recurrent Payments (cont)				
<u>Other Recurrent Expenditure</u> (cont)				
(24) Printing and Stationery	13,000	15,000	13,000	12,879.65
(25) Computer and Office Equipment Expenses	34,000	40,000	34,000	42,004.64
(26) Books and Subscriptions	1,000	1,000	1,000	841.32
(27) Training Expenses	51,000	51,000	51,000	30,098.18
(28) Rents and Service Charges	92,000	94,000	90,000	105,939.00
(29) Transport Expenses	10,000	10,000	10,000	13,952.83
(30) Insurance Expenses	38,000	18,000	38,000	22,246.44
(31) Repairs and Maintenance	150,000	200,000	126,000	157,568.47
(32) Contingencies	1,000	1,000	1,000	1,088.79
(33) Pharmaceutical Stock Items	50,000	50,000	50,000	50,000.00
(34) Contribution to Gibraltar Development Corporation - Staff Services (i)	177,000	0	0	233,943.48
(35) Ex-Gratia Payments	11,000	11,000	0	0.00
Contracted Services:				
(36) Upkeep of Planted Areas	6,000	6,000	6,000	6,202.56
(37) Lift Maintenance	13,000	13,000	13,000	13,017.96
(38) Security Services	109,000	106,000	102,000	100,596.00
(39) Dementia Residential Facility	3,424,000	3,432,000	3,424,000	3,811,019.21
(40) John Mackintosh Wing	4,026,000	4,097,000	4,026,000	4,432,731.15
(41) Dementia Day Care Facility	1,345,000	1,353,000	1,345,000	1,332,658.64
(42) Other Facilities	960,000	960,000	960,000	1,000,215.07
(43) Rooke Residential Facility	1,000	0	1,000	0.00
<i>Fuel and Gas</i>	0	0	23,000	13,905.72
<i>Cleaning Services</i>	0	0	32,000	0.00
Total Other Recurrent Expenditure	13,535,000	13,634,000	14,136,000	15,352,771.03
Total Recurrent Payments	27,235,000	13,634,000	14,136,000	27,697,914.74
TOTAL GIBRALTAR HEALTH AUTHORITY ELDERLY RESIDENTIAL SERVICES SECTION				
Payroll: Personal Emoluments	11,372,000	0	0	10,095,029.93
Industrial Wages	2,328,000	0	0	2,250,113.78
Other Recurrent Expenditure	13,535,000	13,634,000	14,136,000	15,352,771.03
Total Gibraltar Health Authority Elderly Residential Services Section	27,235,000	13,634,000	14,136,000	27,697,914.74
SUMMARY - RECURRENT				
Surplus/(Deficit) brought forward	0	0	0	997.20
Receipts	27,235,000	13,634,000	14,136,000	27,697,850.84
Payments	(27,235,000)	(13,634,000)	(14,136,000)	(27,697,914.74)
Surplus/(Deficit) carried forward	0	0	0	933.30

(i) Appendix B - Gibraltar Development Corporation (page 165)

GIBRALTAR HEALTH AUTHORITY - ELDERLY RESIDENTIAL SERVICES SECTION (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
	£	£	£	£
<u>CAPITAL ACCOUNT</u>				
Surplus/(Deficit) brought forward	0	0	0	69.28
<u>Receipts</u>				
Contribution from the Improvement and Development Fund - Head 101 (i)	250,000	255,000	250,000	251,000.00
Total Capital Receipts	250,000	255,000	250,000	251,069.28
<u>Payments</u>				
Works and Equipment	250,000	255,000	250,000	250,618.55
Total Capital Payments	250,000	255,000	250,000	250,618.55
Capital Account Surplus/(Deficit)	0	0	0	450.73
<u>SUMMARY - CAPITAL</u>				
Receipts	250,000	255,000	250,000	251,069.28
Payments	(250,000)	(255,000)	(250,000)	(250,618.55)
Surplus/(Deficit) carried forward	0	0	0	450.73

(i) Contribution for capital expenditure

CARE AGENCY(i) Minister: Minister for Health, Care and Business(ii) **ESTABLISHMENT**

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	1	0	1
1	0	1	0	0	0
1	0	1	1	0	1
2	0	2	2	0	2
6	0	6	6	0	6
1	0	1	1	0	1
2	0	2	2	0	2
8	4	10	10	4	8
9	0	9	9	0	9
31	4	33	32	4	30

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	1	0	1
3	0	3	3	0	3
1	0	1	0	0	0
6	0	6	4	0	4
2	0	2	0	0	0
4	0	4	5	0	5
1	0	1	0	0	0
1	0	1	0	0	0
26	1	26.5	22	2	21
5	0	5	5	0	5
4	0	4	4	0	4
1	0	1	0	0	0
1	0	1	1	0	1
2	0	2	2	0	2
8	0	8	8	0	8
0	0	0	1	0	1
66	1	66.5	56	2	55

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	1	0	1
2	0	2	2	0	2
1	0	1	1	0	1
5	0	5	5	0	5
3	0	3	3	0	3
19	0	19	19	0	19
68	2	69	69	2	68
1	0	1	1	0	1
1	1	1.5	0.5	1	0
1	0	1	1	0	1
21	7	24.5	24	8	20
1	0	1	1	0	1
0	0	0	1	0	1
0	0	0	1	0	1
124	10	129	129.5	11	124

CARE AGENCYADMINISTRATIVE GRADES

Chief Executive
 Senior Executive Officer
 Administrative Social Work and Information Manager
 Higher Executive Officer
 Executive Officer
 Training Co-ordinator
 Personal Secretary
 Administrative Officer
 Administrative Assistant

OTHER GRADES

Services Safety and Standards Director
 Head of Service
 Reviewing and Compliance Manager
 Team Manager
 Advanced Social Work Practitioner
 Senior Social Worker
 Head of Psychology and Therapeutic Services
 Team Manager Specialist Occupational Therapy (a)
 Social Worker
 Assistant Social Worker
 Newly Qualified Social Worker
 Senior Care Worker
 Day Centre Co-ordinator
 Day Centre Assistant
 Counsellor
Counselling Psychologist

DISABILITY CARE SERVICEDr Giraldi Home

Manager
 Deputy Manager - Disabilities
 Charge Nurse
 Registered Nurse
 Unit Manager
 Care Leader
 Social Care Worker

St Bernadette's O/T

Manager
 Registered Nurse
 Behavioural Support Officer
 Care Worker
 Handyman / Driver
Team Manager Specialist Occupational Therapy (b)
Enrolled Nurse

(a) Up to 2025/26 shown under 'Disability Care Service'

(b) From 2026/27 shown under 'Other Grades'

CARE AGENCY (cont)(ii) **ESTABLISHMENT** (cont)

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	1	0	1
9	0	9	9	0	9
41	1	41.5	41	2	40
0	1	0.5	0.5	1	0
51	2	52	51.5	3	50

CARE AGENCY (cont)CHILDREN'S RESIDENTIALS

Residential Home Manager
Senior Care Worker
Care Worker
Teacher

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	1	0	1
3	0	3	3	0	3
0	1	0.5	0.5	1	0
10	0	10	10	0	10
1	0	1	1	0	1
15	1	15.5	15.5	1	15

REHABILITATION CENTRE

Manager
Counsellor
Administrative Officer
Care Worker
Registered Nurse

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
1	0	1	0	0	0
1	0	1	0	0	0

SUPERNUMERARY POSTS

Administrative Officer

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
288	18	297	284.5	21	274

(iii) **INDUSTRIAL STAFF**

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
5	9	9.5	9.5	9	5

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF** (Source: Department of Personnel and Development)

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
10	0	10	11	0	11

SUMMARY

2026/2027		2025/2026			
TOTAL		TOTAL			
FT	PT/JS	FTE	FTE	PT/JS	FT
303	27	316.5	305	30	290

TOTAL CARE AGENCY

CARE AGENCY	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Recurrent Receipts				
Contributions from Consolidated Fund - Head 26: (i)				
Contribution from Revenues Received	1,000	0	0	0.00
Additional Contribution	36,162,000	45,242,000	33,374,000	42,834,000.00
	36,163,000	45,242,000	33,374,000	42,834,000.00
Total Recurrent Receipts	36,163,000	45,242,000	33,374,000	42,834,000.00
Recurrent Payments				
<u>Personal Emoluments</u>				
(1) Salaries	7,385,000	6,880,000	6,747,000	6,538,370.02
(2) Overtime:				
(I) Approved/Emergency	1,000	0	1,000	0.00
(II) Manning Level Maintenance	300,000	265,000	218,000	213,501.64
<i>Conditioned</i>	0	0	0	82,366.50
<i>Emergency</i>	0	0	0	303.62
	301,000	265,000	219,000	296,171.76
(3) Allowances	1,025,000	1,015,000	1,010,000	1,032,856.24
(4) Employer's Social Insurance Contributions	710,000	755,000	668,000	709,086.14
(5) Employer's Pension Contributions	988,000	975,000	860,000	951,191.34
	10,409,000	9,890,000	9,504,000	9,527,675.50
<u>Industrial Wages</u>				
(6) Basic Wages	225,000	201,000	212,000	210,989.20
(7) Overtime:				
(I) Approved/Emergency	1,000	10,000	1,000	0.00
<i>Conditioned</i>	0	0	0	4.68
<i>Emergency</i>	0	0	0	122.90
	1,000	10,000	1,000	127.58
(8) Allowances	4,000	4,000	4,000	2,195.90
(9) Employer's Social Insurance Contributions	25,000	28,000	33,000	27,245.52
(10) Employer's Pension Contributions	24,000	25,000	26,000	27,114.93
	279,000	268,000	276,000	267,673.13
Total Personal Emoluments	10,688,000	10,158,000	9,780,000	9,795,348.63
<u>Other Recurrent Expenditure</u>				
(11) Relief Cover	15,000,000	17,815,000	15,000,000	17,206,816.82
(12) Recruitment Expenses	30,000	40,000	5,000	2,905.00
(13) Child Protection Committee	5,000	5,000	5,000	3,150.00
(14) Children's Services	900,000	965,000	900,000	924,145.18
(15) Dr Giraldi Home	440,000	450,000	440,000	455,585.93
(16) General Expenses	12,000	18,000	12,000	12,271.94
(17) Electricity and Water	130,000	135,000	130,000	125,685.47
(18) Telephone Service	130,000	145,000	130,000	131,132.79
(19) Printing and Stationery	20,000	20,000	20,000	20,513.41
(20) Computer and Office Equipment Expenses	235,000	245,000	140,000	202,587.12
(21) Rents and Service Charges	236,000	205,000	210,000	203,661.91
(22) Transport Expenses	30,000	65,000	30,000	37,660.20
(23) Insurance Expenses	120,000	115,000	115,000	112,732.60
(24) Repairs and Maintenance	100,000	125,000	100,000	95,559.48
<i>carried forward</i>	17,388,000	20,348,000	17,237,000	19,534,407.85

(i) Contribution for recurrent expenditure under Head 26 Health and Care (page 76)

CARE AGENCY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<i>brought forward</i>	17,388,000	20,348,000	17,237,000	19,534,407.85
Recurrent Payments (cont)				
<u>Other Recurrent Expenditure</u> (cont)				
(25) Contingencies	3,000	27,000	3,000	13,720.00
(26) Professional Fees	30,000	235,000	30,000	358,052.34
(27) St Bernadette's Centre	80,000	90,000	80,000	92,001.33
(28) Home Support - Supported Living in the Community	5,600,000	6,965,000	3,900,000	4,136,401.24
(29) Home Support - Disability Review	714,000	925,000	820,000	856,540.58
(30) Home Support - Cancer Relief	1,000	0	1,000	0.00
(31) Special Care Abroad	630,000	670,000	532,000	896,180.32
(32) Uniforms and Protective Clothing	1,000	2,000	1,000	1,754.45
(33) Cleaning Expenses	5,000	5,000	5,000	2,928.26
(34) Day Centre	60,000	50,000	65,000	79,787.46
(35) Books and Subscriptions	10,000	13,000	8,000	9,850.00
(36) Training Expenses	105,000	95,000	105,000	105,835.42
(37) Registration Fees	5,000	7,000	5,000	4,730.36
(38) Contribution to Gibraltar Development Corporation - Staff Services (i)	455,000	534,000	442,000	536,378.35
(39) Digitalisation Expenses	20,000	30,000	12,000	18,331.42
(40) Leasing Agreements	50,000	50,000	50,000	49,122.00
(41) Private Education Abroad	1,000	0	0	0.00
Contracted Services:				
(42) Cleaning Services	240,000	253,000	220,000	224,207.61
(43) Upkeep of Planted Areas	6,000	6,000	6,000	6,240.00
(44) Lift Maintenance	2,000	2,000	2,000	1,986.00
(45) Security Services	69,000	77,000	69,000	102,734.45
<i>Repayment of Settlement</i>	0	4,700,000	1,000	6,000,000.00
<i>Losses of Public Funds</i>	0	0	0	3,037.69
<i>Ex-Gratia Payments</i>	0	0	0	4,258.93
Total Other Recurrent Expenditure	25,475,000	35,084,000	23,594,000	33,038,486.06
Total Recurrent Payments	36,163,000	45,242,000	33,374,000	42,833,834.69
TOTAL CARE AGENCY				
Payroll: Personal Emoluments	10,409,000	9,890,000	9,504,000	9,527,675.50
Industrial Wages	279,000	268,000	276,000	267,673.13
Other Recurrent Expenditure	10,688,000	10,158,000	9,780,000	9,795,348.63
Total Care Agency	25,475,000	35,084,000	23,594,000	33,038,486.06
Total Care Agency	36,163,000	45,242,000	33,374,000	42,833,834.69
SUMMARY - RECURRENT				
Surplus/(Deficit) brought forward	0	0	0	55.80
Receipts	36,163,000	45,242,000	33,374,000	42,834,000.00
Payments	(36,163,000)	(45,242,000)	(33,374,000)	(42,833,834.69)
Surplus/(Deficit) carried forward	0	0	0	221.11

(i) Appendix B - Gibraltar Development Corporation (page 165)

CARE AGENCY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN	2025/2026	2024/2025
	£	£	£	£
<u>CAPITAL ACCOUNT</u>				
Surplus/(Deficit) brought forward	0	0	0	554.91
<u>Receipts</u>				
Contribution from the Improvement and Development Fund - Head 101 (i)	325,000	290,000	300,000	284,000.00
Total Capital Receipts	325,000	290,000	300,000	284,554.91
<u>Payments</u>				
Works and Equipment	325,000	290,000	300,000	284,304.08
Total Capital Payments	325,000	290,000	300,000	284,304.08
Capital Account Surplus/(Deficit)	0	0	0	250.83
<u>SUMMARY - CAPITAL</u>				
Receipts	325,000	290,000	300,000	284,554.91
Payments	(325,000)	(290,000)	(300,000)	(284,304.08)
Surplus/(Deficit) carried forward	0	0	0	250.83

(i) Contribution for capital expenditure

GIBRALTAR ELECTRICITY AUTHORITY(i) Minister: Minister for Health, Care and Business(ii) **ESTABLISHMENT**

2026/2027	2025/2026	<u>GIBRALTAR ELECTRICITY AUTHORITY</u>
1	1	Chief Executive (D1)
1	1	Deputy Chief Executive (D2)
4	4	Senior Engineer (D3)
8	8	Engineer (D4)
18	17	D5 Officer (D5)
2	2	Installation Inspector (D6a)
3	4	Supervisor (D6)
67	69	Technical Grade (D7)
22	22	Skilled Grade (D8)
5	5	Systems Engineer
30	30	Operator/Maintenance Worker
5	5	Engine Room Operative
1	1	Finance and Administration Director
2	2	Higher Executive Finance Officer
2	2	Executive Finance Officer
9	9	Financial and Administration Officer
<u>180</u>	<u>182</u>	

(iii) **INDUSTRIAL STAFF**

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) **GIBRALTAR DEVELOPMENT CORPORATION STAFF** (Source: Department of Personnel and Development)

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026
<u>180</u>	<u>182</u>

TOTAL GIBRALTAR ELECTRICITY AUTHORITY

GIBRALTAR ELECTRICITY AUTHORITY	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Recurrent Receipts				
Contributions from Consolidated Fund - Head 27: (i)				
Contribution from Revenues Received	40,741,000	40,650,000	37,041,000	36,234,787.62
Contribution from Revenues Received - Commercial Works	1,000	3,800,000	1,000	2,889,825.99
Additional Contribution	22,500,000	27,295,000	32,540,000	33,423,000.00
	63,242,000	71,745,000	69,582,000	72,547,613.61
Techno-Medical Services provided to GHA	1,329,000	1,470,000	1,049,000	1,286,493.57
<i>Payment of Electrical Services provided for Government (ii)</i>	0	0	0	0.00
Total Recurrent Receipts	64,571,000	73,215,000	70,631,000	73,834,107.18
Recurrent Payments				
<u>Personal Emoluments</u>				
(1) Salaries	7,505,000	7,385,000	7,018,000	6,924,285.58
(2) Overtime:				
(I) Approved/Emergency	1,000	560,000	1,000	0.00
(II) Conditioned	1,200,000	1,316,000	1,200,000	1,243,937.11
<i>Emergency</i>	0	0	0	423,323.76
	1,201,000	1,876,000	1,201,000	1,667,260.87
(3) Allowances	1,200,000	1,246,000	1,200,000	1,182,432.52
(4) Employer's Social Insurance Contributions	494,000	488,000	459,000	452,011.30
(5) Employer's Pension Contributions (iii)	1,018,000	956,000	945,000	897,859.06
Total Personal Emoluments	11,418,000	11,951,000	10,823,000	11,123,849.33
<u>Other Recurrent Expenditure</u>				
(6) General Expenses	55,000	35,000	55,000	40,693.76
(7) Electricity and Water	40,000	40,000	30,000	32,911.09
(8) Telephone Service	50,000	50,000	58,000	58,349.31
(9) Printing and Stationery	20,000	28,000	20,000	30,727.53
(10) Computer and Office Equipment Expenses	442,000	305,000	320,000	280,134.56
(11) Uniforms and Protective Clothing	60,000	45,000	38,000	36,761.38
(12) Training Expenses	150,000	116,000	50,000	72,224.66
(13) Training Related to Power Station (iv)	100,000	40,000	50,000	27,975.61
(14) Transport Expenses	79,000	80,000	79,000	51,529.39
(15) Fuel	20,000,000	18,525,000	20,000,000	18,979,653.66
(16) Lubricants	150,000	125,000	150,000	136,864.46
(17) Materials	2,000,000	1,390,000	1,500,000	1,502,851.15
(18) Public Lighting	100,000	82,000	100,000	88,823.46
(19) Public Illuminations	100,000	15,000	20,000	26,820.99
(20) Commercial Works	1,000,000	2,235,000	1,000,000	2,925,196.58
(21) Contribution to Zero Carbon Footprint Ltd	1,500,000	1,500,000	1,500,000	1,500,000.00
Purchase of Electricity:				
(22) Additional Generating Capacity - Fuel Costs	100,000	6,760,000	5,000,000	6,926,156.96
(23) Additional Generating Capacity - Other Costs	1,400,000	4,770,000	4,000,000	5,531,447.72
(24) Contribution to ES Ltd	14,500,000	14,500,000	14,500,000	13,500,000.00
(25) Contribution to ES Ltd - Operating and Maintenance Contract	2,500,000	2,500,000	2,500,000	2,500,000.00
(26) Shell LNG	7,500,000	6,865,000	7,500,000	7,073,216.73
(27) Man Warranty Engineering Services	60,000	40,000	60,000	51,862.14
(28) Insurance Expenses	50,000	40,000	60,000	44,996.67
(29) Professional Fees	278,000	248,000	295,000	400,000.70
<i>carried forward</i>	52,234,000	60,334,000	58,885,000	61,819,198.51

(i) Contribution for recurrent expenditure under Head 27 Utilities (page 78)

(ii) Comprises salaries, employer's Social Insurance and Pension contributions and materials for services provided to Government Departments

(iii) This statement does not include notional contributions in respect of pensions which continue to be payable by the Government

(iv) Up to 2025/26 titled 'Training Related to New Power Station'

GIBRALTAR ELECTRICITY AUTHORITY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<i>brought forward</i>	52,234,000	60,334,000	58,885,000	61,819,198.51
Recurrent Payments (cont)				
<u>Other Recurrent Expenditure</u> (cont)				
(30) Leasing Agreements	75,000	61,000	61,000	22,480.23
Contracted Services:				
(31) Security Services	240,000	260,000	240,000	251,162.80
(32) Messenger Services	7,000	7,000	7,000	6,380.00
(33) Cleaning Services	95,000	87,000	90,000	95,148.06
(34) Electricity Collections - AquaGib Ltd	450,000	470,000	450,000	447,191.26
(35) Health & Safety Expenses	22,000	22,000	45,000	37,835.00
(36) Fire Suppression System	30,000	23,000	30,000	31,335.72
Total Other Recurrent Expenditure	53,153,000	61,264,000	59,808,000	62,710,731.58
Total Recurrent Payments	64,571,000	73,215,000	70,631,000	73,834,580.91
TOTAL GIBRALTAR ELECTRICITY AUTHORITY				
Personal Emoluments	11,418,000	11,951,000	10,823,000	11,123,849.33
Other Recurrent Expenditure	53,153,000	61,264,000	59,808,000	62,710,731.58
Total Gibraltar Electricity Authority	64,571,000	73,215,000	70,631,000	73,834,580.91
SUMMARY - RECURRENT				
Surplus/(Deficit) brought forward	0	0	0	988.05
Receipts	64,571,000	73,215,000	70,631,000	73,834,107.18
Payments	(64,571,000)	(73,215,000)	(70,631,000)	(73,834,580.91)
Surplus/(Deficit) carried forward	0	0	0	514.32
CAPITAL ACCOUNT				
Surplus/(Deficit) brought forward	0	0	0	499.50
Receipts				
Contribution from Improvement and Development Fund - Head 101 (i)	4,000,000	990,000	1,000,000	1,012,000.00
Total Capital Receipts	4,000,000	990,000	1,000,000	1,012,499.50
Payments				
Works and Equipment	4,000,000	990,000	1,000,000	1,011,638.96
Total Capital Payments	4,000,000	990,000	1,000,000	1,011,638.96
Capital Account Surplus/(Deficit)	0	0	0	860.54
SUMMARY - CAPITAL				
Receipts	4,000,000	990,000	1,000,000	1,012,499.50
Payments	(4,000,000)	(990,000)	(1,000,000)	(1,011,638.96)
Surplus/(Deficit) carried forward	0	0	0	860.54

(i) Contribution for capital expenditure

GIBRALTAR PORT AUTHORITY

(i) Minister: Minister for Health, Care and Business

(ii) ESTABLISHMENT

2026/2027	2025/2026	<u>GIBRALTAR PORT AUTHORITY</u>
1	1	Chief Executive Officer/Captain of the Port
1	1	Marine Officer
2	2	Senior Port Officer
1	1	VTS Manager
1	1	Deputy VTS Manager
2	2	Bunkering Superintendent
1	1	Environmental, Health and Safety Advisor
9	9	Port Officer
5	5	Coxswain/Engine Driver "A"
10	10	VTS Operative
1	1	Port Maintenance Co-ordinator
10	10	Seamen/Mechanic
1	1	Administrative and Finance Higher Executive
1	1	Administrative and Finance Executive
1	1	Personal Assistant (Executive Officer)
5	5	Administrative and Finance Officer
<u>52</u>	<u>52</u>	

(iii) INDUSTRIAL STAFF

2026/2027	2025/2026
<u>2</u>	<u>1</u>

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF (Source: Department of Personnel and Development)

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026	
<u>54</u>	<u>53</u>	TOTAL GIBRALTAR PORT AUTHORITY

GIBRALTAR PORT AUTHORITY	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN	2025/2026	2024/2025
	£	£	£	£
<u>Recurrent Receipts</u>				
Contributions from Consolidated Fund - Head 28: (i)				
Contribution from Revenues Received	7,182,000	7,479,000	6,846,000	7,277,000.00
Additional Contribution	0	0	0	0.00
Total Recurrent Receipts	7,182,000	7,479,000	6,846,000	7,277,000.00
<u>Recurrent Payments</u>				
<u>Personal Emoluments</u>				
(1) Salaries	2,307,000	2,180,000	2,150,000	2,155,814.54
(2) Overtime:				
(I) Approved/Emergency	1,000	167,000	1,000	0.00
(II) Conditioned	450,000	460,000	450,000	455,416.15
(III) Manning Level Maintenance	279,000	462,000	254,000	346,902.04
Emergency	0	0	0	115,549.66
	730,000	1,089,000	705,000	917,867.85
(3) Allowances	300,000	306,000	270,000	278,776.64
(4) Employer's Social Insurance Contributions	146,000	141,000	131,000	138,056.15
(5) Employer's Pension Contributions	276,000	266,000	272,000	270,832.52
Total Personal Emoluments	3,759,000	3,982,000	3,528,000	3,761,347.70
<u>Other Recurrent Expenditure</u>				
(6) General Expenses	5,000	5,000	5,000	4,285.01
(7) Electricity and Water	63,000	63,000	60,000	55,239.01
(8) Telephone Service	18,000	18,000	18,000	15,546.93
(9) Printing and Stationery	6,000	6,000	6,000	4,903.99
(10) Computer and Office Equipment Expenses	134,000	140,000	126,000	119,545.16
(11) Transport Expenses	5,000	4,000	5,000	4,657.54
(12) Maintenance of Port Installations and Equipment	370,000	355,000	339,000	450,421.18
(13) Uniforms and Protective Clothing	15,000	15,000	20,000	12,789.93
(14) Training Expenses	50,000	45,000	35,000	34,857.51
(15) Inspections	6,000	6,000	5,000	11,715.00
(16) Oil Pollution Expenses	15,000	40,000	15,000	38,861.80
(17) Publications	10,000	7,000	10,000	7,185.00
(18) Marketing	120,000	120,000	120,000	131,428.20
(19) Contribution to Mediterranean Mission to Seamen	10,000	10,000	10,000	10,000.00
(20) Vessel Tracking System - Maintenance	285,000	245,000	245,000	196,330.11
(21) Low Sulphur Fuel Oil Analysis	1,000	0	1,000	0.00
(22) Insurance Expenses	290,000	290,000	295,000	294,866.12
(23) Port Incidents and Associated Expenses	5,000	5,000	5,000	21,525.00
(24) Contribution to Seamen's Welfare Fund	5,000	5,000	5,000	5,000.00
(25) Professional Fees	1,000	15,000	0	0.00
Contracted Services:				
(26) Oil Pollution Services	149,000	149,000	138,000	144,854.87
(27) Security Services	430,000	460,000	430,000	488,820.89
(28) Cleaning Services	51,000	46,000	46,000	48,583.98
(29) Waste Discharge	1,370,000	1,370,000	1,370,000	1,373,967.00
(30) Weather Transmission Reports	9,000	9,000	9,000	8,760.00
Losses of Public Funds	0	69,000	0	0.00
Contribution to Gibraltar Development Corporation - Staff Services (ii)	0	0	0	30,677.20
Total Other Recurrent Expenditure	3,423,000	3,497,000	3,318,000	3,514,821.43
Total Recurrent Payments	7,182,000	7,479,000	6,846,000	7,276,169.13
<u>TOTAL GIBRALTAR PORT AUTHORITY</u>				
Personal Emoluments	3,759,000	3,982,000	3,528,000	3,761,347.70
Other Recurrent Expenditure	3,423,000	3,497,000	3,318,000	3,514,821.43
Total Gibraltar Port Authority	7,182,000	7,479,000	6,846,000	7,276,169.13

(i) Contribution for recurrent expenditure under Head 28 Port (page 80)

(ii) Appendix B - Gibraltar Development Corporation (page 165)

Appendix H (cont)

GIBRALTAR PORT AUTHORITY (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
	£	£	£	£
<u>SUMMARY - RECURRENT</u>				
Surplus/(Deficit) brought forward	0	0	0	109.56
Receipts	7,182,000	7,479,000	6,846,000	7,277,000.00
Payments	(7,182,000)	(7,479,000)	(6,846,000)	(7,276,169.13)
Surplus/(Deficit) carried forward	0	0	0	940.43
<u>CAPITAL ACCOUNT</u>				
Surplus/(Deficit) brought forward	0	0	0	971.74
<u>Receipts</u>				
Contribution from the Improvement and Development Fund - Head 101 (i)	225,000	170,000	435,000	191,000.00
Total Capital Receipts	225,000	170,000	435,000	191,971.74
<u>Payments</u>				
Works and Equipment	225,000	170,000	435,000	191,148.03
Port Launch	0	0	0	0.00
Total Capital Payments	225,000	170,000	435,000	191,148.03
Capital Account Surplus/(Deficit)	0	0	0	823.71
<u>SUMMARY - CAPITAL</u>				
Receipts	225,000	170,000	435,000	191,971.74
Payments	(225,000)	(170,000)	(435,000)	(191,148.03)
Surplus/(Deficit) carried forward	0	0	0	823.71

(i) Contribution for capital expenditure

HOUSING WORKS AGENCY(i) Minister: Minister for Housing**(ii) ESTABLISHMENT****HOUSING WORKS AGENCY**

2026/2027	2025/2026
1	1
1	1
3	3
1	1
1	1
7	7

ADMINISTRATION

Grade VII (Head of Agency)
Grade V (Administration and Finance Higher Executive Officer)
Grade IV (Administration and Finance Executive Officer)
Grade III (Administration and Finance Officer)
Grade I (Support Operative)

2026/2027	2025/2026
1	1
3	3
1	1
4	4
1	1
1	1
11	11

OPERATIONS UNIT

Grade 8 (Chief Operating Officer)
Grade 7 (Zone Manager)
Grade 7 (Transport, Equipment and Stores Manager)
Grade 6 (Zone/Refurbishment Works Supervisor)
Grade 6 (Transport, Plant and Equipment Officer)
Grade 6 (Stores Officer)

2026/2027	2025/2026
2	2
7	7
11	11
1	1
17	17
2	2
40	40

TECHNICAL DIVISION

Grade 9 (SPTO)
Grade 8 (HPTO)
Grade 7 (PTO)
Grade 7a (Environmental Officer)
Grade 6 (TG1)
Grade 4 (CSSO)

2026/2027	2025/2026
58	58

(iii) INDUSTRIAL STAFF

2026/2027	2025/2026
6	9

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF (Source: Department of Personnel and Development)

2026/2027	2025/2026
2	2

SUMMARY

2026/2027	2025/2026
66	69

TOTAL HOUSING WORKS AGENCY

HOUSING WORKS AGENCY	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN	2025/2026	2024/2025
	£	£	£	£
<u>Recurrent Receipts</u>				
Contribution from Consolidated Fund - Head 48 (i)	5,637,000	5,953,000	5,960,000	5,995,000.00
Total Recurrent Receipts	5,637,000	5,953,000	5,960,000	5,995,000.00
<u>Recurrent Payments</u>				
<u>Personal Emoluments</u>				
(1) Salaries	2,370,000	2,356,000	2,560,000	2,451,192.66
(2) Overtime:				
(I) Approved/Emergency	1,000	55,000	1,000	0.00
(II) Conditioned	14,000	16,000	14,000	13,305.30
<i>Emergency</i>	0	0	0	47,018.11
	15,000	71,000	15,000	60,323.41
(3) Allowances	60,000	71,000	60,000	67,304.21
(4) Bonus Payments	550,000	548,000	590,000	573,795.08
(5) Employer's Social Insurance Contributions	141,000	142,000	144,000	148,973.55
(6) Employer's Pension Contributions	0	0	0	0.00
	3,136,000	3,188,000	3,369,000	3,301,588.91
<u>Industrial Wages</u>				
(7) Basic Wages	190,000	232,000	260,000	309,019.66
(8) Overtime:				
(I) Approved/Emergency	1,000	3,000	1,000	0.00
(II) Conditioned	110,000	108,000	110,000	215.52
<i>Emergency</i>	0	0	0	107,123.30
	111,000	111,000	111,000	107,338.82
(9) Allowances	0	0	0	0.00
(10) Bonus Payments	50,000	62,000	70,000	80,674.15
(11) Employer's Social Insurance Contributions	18,000	22,000	25,000	29,871.76
(12) Employer's Pension Contributions	0	0	0	0.00
	369,000	427,000	466,000	526,904.39
Total Personal Emoluments	3,505,000	3,615,000	3,835,000	3,828,493.30
<u>Other Recurrent Expenditure</u>				
(13) General Expenses	7,000	5,000	7,000	3,197.10
(14) Electricity and Water	9,000	8,000	10,000	6,837.18
(15) Telephone Service	34,000	34,000	38,000	35,866.45
(16) Printing and Stationery	5,000	2,000	5,000	1,814.45
(17) Computer and Office Equipment Expenses	2,000	9,000	2,000	9,160.33
(18) Uniforms and Protective Clothing	2,000	2,000	2,000	1,641.50
(19) Transport Expenses	8,000	12,000	8,000	8,873.91
(20) Tools and Equipment	1,000	1,000	1,000	1,001.90
(21) Materials	26,000	18,000	26,000	19,962.41
(22) Training Expenses	1,000	1,000	1,000	0.00
(23) Self Repair Scheme	1,000	37,000	1,000	15,116.97
(24) Technical and Design Expenses	1,000	0	1,000	0.00
(25) Maintenance of Estates	1,200,000	1,100,000	1,200,000	1,172,585.93
(26) Estates - Cleaning of Internal Communal Areas	97,000	89,000	90,000	88,938.95
<i>carried forward</i>	1,394,000	1,318,000	1,392,000	1,364,997.08

(i) Contribution for recurrent expenditure under Head 48 Housing (page 133)

HOUSING WORKS AGENCY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN	2025/2026	2024/2025
	£	£	£	£
<i>brought forward</i>	1,394,000	1,318,000	1,392,000	1,364,997.08
Recurrent Payments (cont)				
<u>Other Recurrent Expenditure</u> (cont)				
(27) Contribution to Gibraltar Development Corporation - Staff Services (i)	73,000	81,000	68,000	72,410.46
(28) Professional Fees	10,000	88,000	10,000	25,165.00
(29) Consultancy Services	10,000	29,000	10,000	22,155.00
(30) Rents and Service Charges	256,000	256,000	256,000	233,353.56
Contracted Services:				
(31) Cleaning Services	25,000	25,000	25,000	25,096.01
(32) Lift Maintenance	364,000	540,000	364,000	421,611.60
<i>Ex-Gratia Payments</i>	0	1,000	0	1,452.08
Total Other Recurrent Expenditure	2,132,000	2,338,000	2,125,000	2,166,240.79
Total Recurrent Payments	5,637,000	5,953,000	5,960,000	5,994,734.09
TOTAL HOUSING WORKS AGENCY				
Payroll: Personal Emoluments	3,136,000	3,188,000	3,369,000	3,301,588.91
Industrial Wages	369,000	427,000	466,000	526,904.39
	3,505,000	3,615,000	3,835,000	3,828,493.30
Other Recurrent Expenditure	2,132,000	2,338,000	2,125,000	2,166,240.79
Total Housing Works Agency	5,637,000	5,953,000	5,960,000	5,994,734.09
SUMMARY - RECURRENT				
Surplus/(Deficit) brought forward	0	0	0	338.15
Receipts	5,637,000	5,953,000	5,960,000	5,995,000.00
Payments	(5,637,000)	(5,953,000)	(5,960,000)	(5,994,734.09)
Surplus/(Deficit) carried forward	0	0	0	604.06
CAPITAL ACCOUNT				
Surplus/(Deficit) brought forward	0	0	0	38.37
Receipts				
Contribution from the Improvement and Development Fund - Head 101 (ii)	5,000,000	5,050,000	2,750,000	5,266,000.00
Total Capital Receipts	5,000,000	5,050,000	2,750,000	5,266,038.37
Payments				
Works and Equipment	0	0	0	0.00
Housing: Works and Repairs	5,000,000	5,050,000	2,750,000	5,265,526.02
Total Capital Payments	5,000,000	5,050,000	2,750,000	5,265,526.02
Capital Account Surplus/(Deficit)	0	0	0	512.35
SUMMARY - CAPITAL				
Receipts	5,000,000	5,050,000	2,750,000	5,266,038.37
Payments	(5,000,000)	(5,050,000)	(2,750,000)	(5,265,526.02)
Surplus/(Deficit) carried forward	0	0	0	512.35

(i) Appendix B - Gibraltar Development Corporation (page 165)

(ii) Contribution for capital expenditure

GIBRALTAR SPORTS AND LEISURE AUTHORITY

(i) Minister: Minister for Industrial Relations, Civil Contingencies and Sport

(ii) ESTABLISHMENT

2026/2027	2025/2026
1	1
2	2
5	5
4	4
12	12
4	4
25	25
1	1
4	4
21	21
<u>79</u>	<u>79</u>

**GIBRALTAR SPORTS AND LEISURE
AUTHORITY**

Grade 1 (Chief Executive)
Grade 2
Grade 3
Grade 4
Grade 5
Grade 6
Grade 8
Grade 9
Grade 11
Grade 13

(iii) INDUSTRIAL STAFF

2026/2027	2025/2026
<u>0</u>	<u>0</u>

(iv) GIBRALTAR DEVELOPMENT CORPORATION STAFF (Source: Department of Personnel and Development)

2026/2027	2025/2026
<u>0</u>	<u>0</u>

SUMMARY

2026/2027	2025/2026
<u>79</u>	<u>79</u>

**TOTAL GIBRALTAR SPORTS AND LEISURE
AUTHORITY**

GIBRALTAR SPORTS AND LEISURE AUTHORITY	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Recurrent Receipts				
Contributions from Consolidated Fund - Head 53: (i)				
Contribution from Revenues Received	220,000	270,000	215,000	119,094.77
Additional Contribution	6,977,000	8,841,000	6,469,000	6,581,000.00
Total Recurrent Receipts	7,197,000	9,111,000	6,684,000	6,700,094.77
Recurrent Payments				
<u>Personal Emoluments</u>				
(1) Salaries	2,735,000	2,690,000	2,591,000	2,346,537.42
(2) Overtime:				
(I) Approved/Emergency	1,000	127,000	1,000	0.00
(II) Conditioned	499,000	525,000	400,000	452,791.72
(III) Manning Level Maintenance	200,000	317,000	200,000	231,343.60
<i>Emergency</i>	0	0	0	85,343.90
	700,000	969,000	601,000	769,479.22
(3) Allowances	285,000	285,000	230,000	228,590.34
(4) Bonus Payments	75,000	97,000	75,000	78,481.52
(5) Temporary Assistance	140,000	180,000	120,000	119,430.12
(6) Employer's Social Insurance Contributions	222,000	268,000	203,000	211,747.02
(7) Employer's Pension Contributions	400,000	436,000	321,000	295,787.76
Total Personal Emoluments	4,557,000	4,925,000	4,141,000	4,050,053.40
<u>Other Recurrent Expenditure</u>				
(8) General Expenses	60,000	63,000	60,000	50,826.20
(9) Electricity and Water	650,000	660,000	550,000	594,381.88
(10) Telephone Service	13,000	13,000	13,000	12,357.56
(11) Printing and Stationery	6,000	5,000	6,000	3,773.51
(12) Computer and Office Equipment Expenses	8,000	10,000	8,000	6,800.33
(13) Sports Development Unit	10,000	11,000	10,000	7,751.17
(14) Transport Expenses	7,000	7,000	7,000	2,555.12
(15) Training Expenses	12,000	8,000	12,000	10,613.23
(16) Stay and Play Programme	10,000	13,000	10,000	10,626.37
(17) Uniforms and Protective Clothing	18,000	18,000	18,000	11,246.62
(18) Other Facilities and Equipment	15,000	5,000	15,000	4,347.40
(19) Sports Grants	300,000	355,000	300,000	338,574.64
(20) Hosting of Special Sports and Leisure Events	150,000	193,000	150,000	209,834.23
(21) Bathing Pavilion Expenses	120,000	129,000	100,000	162,326.78
Contracted Services:				
(22) Upkeep of Facilities	580,000	1,060,000	580,000	427,390.24
(23) Swimming Pool Expenses	360,000	477,000	360,000	432,482.97
(24) Playground Expenses	180,000	150,000	180,000	178,032.39
(25) Anti Doping Measures	1,000	0	1,000	0.00
(26) Cleaning Services	140,000	163,000	163,000	176,125.78
<i>Compensation and Legal Costs</i>	0	23,000	0	10,000.00
<i>Netball World Youth Cup 2025</i>	0	823,000	0	0.00
Total Other Recurrent Expenditure	2,640,000	4,186,000	2,543,000	2,650,046.42
Total Recurrent Payments	7,197,000	9,111,000	6,684,000	6,700,099.82

(i) Contribution for recurrent expenditure under Head 53 Sport and Leisure (page 144)

GIBRALTAR SPORTS AND LEISURE AUTHORITY (cont)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN	2025/2026	2024/2025
	£	£	£	£
TOTAL GIBRALTAR SPORTS AND LEISURE AUTHORITY				
Personal Emoluments	4,557,000	4,925,000	4,141,000	4,050,053.40
Other Recurrent Expenditure	2,640,000	4,186,000	2,543,000	2,650,046.42
Total Gibraltar Sports and Leisure Authority	7,197,000	9,111,000	6,684,000	6,700,099.82
<u>SUMMARY - RECURRENT</u>				
Surplus/(Deficit) brought forward	0	0	0	806.31
Receipts	7,197,000	9,111,000	6,684,000	6,700,094.77
Payments	(7,197,000)	(9,111,000)	(6,684,000)	(6,700,099.82)
Surplus/(Deficit) carried forward	0	0	0	801.26
<u>CAPITAL ACCOUNT</u>				
Surplus/(Deficit) brought forward	0	0	0	728.10
<u>Receipts</u>				
Contribution from the Improvement and Development Fund - Head 101 (i)	250,000	765,000	175,000	155,000.00
Total Capital Receipts	250,000	765,000	175,000	155,728.10
<u>Payments</u>				
Works and Equipment	250,000	765,000	175,000	155,164.60
Total Capital Payments	250,000	765,000	175,000	155,164.60
Capital Account Surplus/(Deficit)	0	0	0	563.50
<u>SUMMARY - CAPITAL</u>				
Receipts	250,000	765,000	175,000	155,728.10
Payments	(250,000)	(765,000)	(175,000)	(155,164.60)
Surplus/(Deficit) carried forward	0	0	0	563.50

(i) Contribution for capital expenditure

SOCIAL ASSISTANCE FUND	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Income				
Payment from Consolidated Fund - Import Duty - Head 11 (i)	22,200,000	21,560,000	7,300,000	17,200,000.00
Payment from Consolidated Fund - Import Duty - Head 57 (ii)	1,000	30,000,000	1,000	8,800,000.00
Interest Earned on Investments	3,000	3,000	5,000	4,491.76
Total Income	22,204,000	51,563,000	7,306,000	26,004,491.76
Expenditure				
Contribution to Gibraltar Community Care:				
(a) Recurrent	15,000,000	14,600,000	0	10,000,000.00
(b) Transfer from Government	1,000	30,000,000	1,000	8,800,000.00
	15,001,000	44,600,000	1,000	18,800,000.00
Contribution to the Gibraltar Health Authority in respect of Social Assistance to Unemployed Persons	3,500,000	3,500,000	3,500,000	3,500,000.00
Social Assistance Payments	980,000	892,000	1,015,000	961,272.40
Rent Relief	461,000	436,000	486,000	468,516.82
Elderly Persons Allowance	3,000	2,000	5,000	3,910.71
Elderly Persons Minimum Income Guarantee	910,000	907,000	910,000	909,314.49
Child Welfare Grants	610,000	585,000	650,000	641,115.79
Miscellaneous Expenses	1,000	0	1,000	0.00
Pensioners Utilities Grant	718,000	619,000	690,000	867,005.00
Electricity Credits - Religious Bodies	25,000	28,000	23,000	25,281.18
Total Expenditure	22,209,000	51,569,000	7,281,000	26,176,416.39
SUMMARY				
Surplus/(Deficit) brought forward	55,000	61,000	62,000	232,612.19
Income	22,204,000	51,563,000	7,306,000	26,004,491.76
Expenditure	(22,209,000)	(51,569,000)	(7,281,000)	(26,176,416.39)
Surplus/(Deficit) carried forward	50,000	55,000	87,000	60,687.56

(i) Head 11 Social Security (page 43)

(ii) Head 57 Transfer from Government (page 149)

SAVINGS BANK FUND	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Income				
Interest on Investments	85,100,000	83,500,000	79,500,000	78,002,798.26
Early Redemption Charges	200,000	200,000	200,000	217,432.05
Miscellaneous Receipts	0	10,000	0	22,940.19
Total Income	85,300,000	83,710,000	79,700,000	78,243,170.50
Expenditure				
Depositor's Accounts - Interest Paid:				
Non-Government Deposits	78,300,000	76,300,000	68,400,000	67,266,614.65
Government Deposits	4,000,000	3,400,000	2,600,000	4,004,843.68
	82,300,000	79,700,000	71,000,000	71,271,458.33
Investment Management Expenses	460,000	465,000	530,000	500,107.80
Miscellaneous Expenses	740,000	415,000	500,000	360,684.19
Total Expenditure	83,500,000	80,580,000	72,030,000	72,132,250.32
Net Income/(Expenditure) for Transfer to Reserve Account	1,800,000	3,130,000	7,670,000	6,110,920.18
	85,300,000	83,710,000	79,700,000	78,243,170.50
Reserve Account				
Opening Balance	86,042,000	82,582,000	82,987,000	76,436,919.91
Transfer from Income and Expenditure Account	1,800,000	3,130,000	7,670,000	6,110,920.18
Capital Gains/(Losses)	500,000	330,000	500,000	34,363.38
Surplus	88,342,000	86,042,000	91,157,000	82,582,203.47

	Estimate	Forecast	Estimate	Actual
	31/03/2027	Outturn 31/03/2026	31/03/2026	31/03/2025
	£	£	£	£
Depositor's Accounts: End of Year Deposits				
Non-Government Deposits:				
Debentures	1,406,800,000	1,406,800,000	1,324,800,000	1,344,759,694.64
Bonds	325,900,000	325,900,000	253,900,000	270,378,904.84
Ordinary Accounts	83,800,000	83,100,000	80,600,000	79,035,501.45
On-Call Investment Accounts	10,100,000	10,100,000	8,500,000	9,346,414.88
	1,826,600,000	1,825,900,000	1,667,800,000	1,703,520,515.81
Government Deposits:				
On-Call Investment Accounts	154,600,000	230,800,000	105,000,000	216,092,084.72
	1,981,200,000	2,056,700,000	1,772,800,000	1,919,612,600.53

CIRCULATING COINS ACCOUNT	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Income				
Issue of Circulating Coins	201,000	260,000	201,000	212,872.00
Less Redemption of Circulating Coins	(1,000)	0	(1,000)	0.00
Total Income	200,000	260,000	200,000	212,872.00
Expenditure				
Purchase of Circulating Coins	100,000	101,000	100,000	93,325.00
Miscellaneous Expenses	25,000	22,000	25,000	13,067.14
Total Expenditure	125,000	123,000	125,000	106,392.14
SUMMARY				
Income	200,000	260,000	200,000	212,872.00
Expenditure	(125,000)	(123,000)	(125,000)	(106,392.14)
Net Surplus/(Deficit)	75,000	137,000	75,000	106,479.86

NOTE SECURITY FUND	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Income				
Commission on Redemption of Currency Notes	19,000	19,000	20,000	19,075.00
Interest Earned on Investments	430,000	457,000	600,000	664,413.96
Total Income	449,000	476,000	620,000	683,488.96
Expenditure				
Currency Notes Storage Fees	3,000	3,000	3,000	3,164.76
Security Works	1,000	1,000	30,000	27,475.92
Miscellaneous Expenses	30,000	20,000	30,000	16,386.64
Printing of New Currency Notes and Related Costs	923,000	0	396,000	494,070.00
Total Expenditure	957,000	24,000	459,000	541,097.32
Net Income/(Expenditure) Transferable to Reserve Account	(508,000)	452,000	161,000	142,391.64
	449,000	476,000	620,000	683,488.96
Reserve Account				
Opening Balance	2,323,000	1,871,000	1,885,000	1,728,821.51
Net Income/(Expenditure) Transferable from Income and Expenditure Account	(508,000)	452,000	161,000	142,391.64
	1,815,000	2,323,000	2,046,000	1,871,213.15
Surplus Transferable to Consolidated Fund (i)	0	0	0	0.00
Total Reserve Account	1,815,000	2,323,000	2,046,000	1,871,213.15
Notes in Circulation				
Notes in Circulation on 1 April	30,703,000	30,703,000	30,775,000	32,775,400.00
Issues during the year	15,000,000	15,000,000	15,000,000	13,437,500.00
Redemptions during the year	(15,000,000)	(15,000,000)	(15,000,000)	(15,510,000.00)
Demonetisation of Currency Notes	0	0	0	0.00
Closing Balance of Notes in Circulation	30,703,000	30,703,000	30,775,000	30,702,900.00
Reserve	1,815,000	2,323,000	2,046,000	1,871,213.15
Note Security Fund Closing Balance	32,518,000	33,026,000	32,821,000	32,574,113.15

(i) Currency Notes Act 2011 - Section 8(7)(b)

LOTTERY ACCOUNT ESTIMATE	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
Income				
Gross Proceeds	7,800,000	7,800,000	7,800,000	7,800,000.00
Less Provision for Value of Tickets Returned Unsold	(1,000,000)	(635,000)	(1,000,000)	(589,981.00)
	6,800,000	7,165,000	6,800,000	7,210,019.00
Unclaimed Prizes on Lapsed Draws	200,000	133,000	200,000	353,999.44
Total Income	7,000,000	7,298,000	7,000,000	7,564,018.44
Expenditure				
Gross Prizes	5,917,000	5,917,000	6,053,000	5,842,384.00
Less Provision for Unclaimed Prizes	(600,000)	(242,000)	(600,000)	(371,500.00)
	5,317,000	5,675,000	5,453,000	5,470,884.00
Agents' Selling Commission	468,000	468,000	468,000	468,000.00
Agent's Administration Fee	312,000	312,000	312,000	312,000.00
Less Provision for Returned Tickets	(100,000)	(67,000)	(100,000)	(57,420.40)
	680,000	713,000	680,000	722,579.60
Management Charges	110,000	106,000	106,000	106,000.00
Printing of Lottery Tickets	80,000	80,000	80,000	79,500.00
Agents' Commission on Prizes	53,000	57,000	46,000	54,708.88
Advertising	10,000	9,000	10,000	11,463.00
Association of State Lotteries	4,000	4,000	4,000	4,365.65
Cost of Tickets Paper	35,000	35,000	35,000	39,820.14
Rent and Service Charges	4,000	3,000	4,000	3,248.47
Miscellaneous Expenses	11,000	6,000	11,000	9,935.36
Cost of New Perforating Machine	20,000	0	20,000	0.00
Total Expenditure	6,324,000	6,688,000	6,449,000	6,502,505.10
Surplus/(deficit)	676,000	610,000	551,000	1,061,513.34
	7,000,000	7,298,000	7,000,000	7,564,018.44
Forecast Surplus 2025/2026	610,000			
Less Forecast Transfer to Consolidated Fund 2025/2026	(610,000)			
	0			
Estimated Surplus 2026/2027 (i)	676,000			
	676,000			

(i) Due to the wide variations in annual surpluses this is not reflected in the Consolidated Fund Revenue until the surplus is established

SCHOLARSHIPS	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
	2026/2027	OUTTURN 2025/2026	2025/2026	2024/2025
	£	£	£	£
<u>Mandatory</u>				
<u>Ongoing Grants</u>				
Courses terminating in 2027	1,708,000	1,763,000	1,737,000	1,753,725.00
Courses terminating in 2028	1,822,000	1,808,000	631,000	82,223.33
Courses terminating in 2029	482,000	41,000	29,000	35,815.00
Courses terminating in 2030	22,000	18,000	0	7,200.00
Courses terminating in 2031	0	5,000	0	0.00
<i>Courses terminating in 2026</i>	0	2,340,000	1,810,000	1,819,444.98
<i>Courses terminating in 2025</i>	0	0	0	2,529,157.45
	4,034,000	5,975,000	4,207,000	6,227,565.76
New Grants:				
Grants to be awarded in 2026/27	2,227,000	0	1,683,000	0.00
<i>Grants to be awarded in 2025/26</i>	0	0	22,000	0.00
	6,261,000	5,975,000	5,912,000	6,227,565.76
Ongoing Tuition Fees	4,984,000	7,728,000	5,556,000	0.00
Tuition Fees 2026/27	2,498,000	0	1,887,000	0.00
<i>Tuition Fees 2025/26</i>	0	0	0	8,611,640.60
	7,482,000	7,728,000	7,443,000	8,611,640.60
<u>Related Expenses - Ongoing Grants</u>				
Access Fund	0	0	0	1,000.00
Supplementary Maintenance Allowance, Special Equipment & Field Trips	20,000	5,000	20,000	10,227.55
Rail Fares and Travelling Expenses	727,000	1,186,000	784,000	1,165,602.69
Distance Learning Subsidies Plus Previous Years Adjustments Paid in 2025/26	450,000	450,000	350,000	309,799.12
	1,197,000	1,641,000	1,154,000	1,486,629.36
<u>Related Expenses - New Grants</u>				
Related Expenses in respect of Grants to be awarded in 2026/27	360,000	0	377,000	0.00
<i>Related Expenses in respect of Grants awarded in 2025/26</i>	0	0	0	0.00
	1,557,000	1,641,000	1,531,000	1,486,629.36
Postgraduate Studies - Ongoing fees and grants	173,000	0	223,000	0.00
Postgraduate Studies - Projected new fees and grants	1,515,000	1,555,000	1,379,000	0.00
Contracted Services - Scholarship Database Maintenance Fees	12,000	14,000	12,000	9,750.00
Total Mandatory	17,000,000	16,913,000	16,500,000	16,335,585.72
<u>Discretionary</u>				
<u>Ongoing Grants</u>				
Ongoing Scholarships:				
Courses terminating in 2027	25,000	19,000	11,000	10,615.00
Courses terminating in 2028	29,000	24,000	14,000	14,215.00
Courses terminating in 2029	0	0	0	0.00
Courses terminating in 2030	0	7,000	0	0.00
<i>Courses terminating in 2026</i>	0	149,000	31,000	28,060.00
<i>Courses terminating in 2025</i>	0	0	0	22,655.00
	54,000	199,000	56,000	75,545.00
New Grants:				
Grants to be awarded in 2026/27	30,000	0	0	0.00
<i>Grants to be awarded in 2025/26</i>	0	0	0	0.00
	84,000	199,000	56,000	75,545.00
<i>carried forward</i>	84,000	199,000	56,000	75,545.00

SCHOLARSHIPS (cont)	ESTIMATE 2026/2027	FORECAST OUTTURN 2025/2026	ESTIMATE 2025/2026	ACTUAL 2024/2025
	£	£	£	£
<i>brought forward</i>	84,000	199,000	56,000	75,545.00
<u>Discretionary</u> (cont)				
Ongoing Tuition Fees	450,000	909,000	429,000	0.00
Tuition Fees 2026/27	58,000	0	172,000	0.00
<i>Tuition Fees 2025/26</i>	0	0	0	694,732.80
	508,000	909,000	601,000	694,732.80
<u>Related Expenses - Ongoing Grants</u>				
Access Fund	0	0	0	0.00
Supplementary Maintenance Allowance, Special Equipment & Field Trips	3,000	0	1,000	0.00
Rail Fares and Travelling Expenses	11,000	31,000	11,000	13,563.39
Distance Learning Subsidies	57,000	45,000	0	101,966.00
Gibraltar Commonwealth Scholarship	30,000	30,000	30,000	0.00
Washington Internship	160,000	0	0	0.00
	261,000	106,000	42,000	115,529.39
<u>Related Expenses - New Grants</u>				
Related Expenses in respect of Grants to be awarded in 2026/27	7,000	0	1,000	0.00
<i>Related Expenses in respect of Grants awarded in 2025/26</i>	0	0	0	0.00
	268,000	106,000	43,000	115,529.39
Total Discretionary	860,000	1,214,000	700,000	885,807.19
<u>SUMMARY</u>				
Mandatory (i)	17,000,000	16,913,000	16,500,000	16,335,585.72
Discretionary (i)	860,000	1,214,000	700,000	885,807.19
Total Scholarships	17,860,000	18,127,000	17,200,000	17,221,392.91

(i) Head 44 Education subhead 2(13) Scholarships (page 122)

Appendix Q

SALARIES (as compiled on 1 April 2026)**GOVERNMENT OFFICES** (Source: Department of Personnel & Development)

ACCOUNTANT FOR STATUTORY ACCOUNTS	£61,646	£64,368	£67,091	£70,020	£72,951	£76,093			
ACCOUNTANT GENERAL	£111,922								
ADDITIONAL STIPENDIARY MAGISTRATE AND REGISTRAR	£110,658								
ADMINISTRATIVE AND MANAGERIAL SUPPORT OFFICER (PTH)	£53,988								
ADMINISTRATIVE ASSISTANT	£24,018	£24,430	£25,205	£26,108	£26,717	£27,337	£27,976	£28,629	
ADMINISTRATIVE ASSISTANT (PTH)	£33,791								
ADMINISTRATIVE ASSISTANT (PTH)	£35,207	£39,151	£41,354	£43,802	£45,140	£46,553	£47,844	£48,991	£50,525
ADMINISTRATIVE ASSISTANT (TAX)	£25,459	£25,896	£26,717	£27,674	£28,320	£28,977	£29,655	£30,347	£33,791
ADMINISTRATIVE OFFICER	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520	£32,257
ADMINISTRATIVE OFFICER (TAX)	£26,183	£26,658	£28,377	£29,286	£30,220	£31,192	£32,430	£33,191	£33,967
ADMINISTRATIVE OFFICER TIMEKEEPER (PTH)	£42,863								
ARCHAEOLOGIST	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866	
ARCHIVIST	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866	
ASSISTANT (ART & DESIGN)	£24,018	£24,638	£25,494	£26,376	£27,028				
ASSISTANT (DESIGN & TECHNOLOGY - FOOD TECHNOLOGY)	£24,018	£24,638	£25,494	£26,376	£27,028				
ASSISTANT (DESIGN & TECHNOLOGY - TEXTILES)	£24,018	£24,638	£25,494	£26,376	£27,028				
ASSISTANT AUDITOR	£36,135	£36,551	£40,200	£42,575	£44,243	£46,921			
ASSISTANT COLLECTOR OF CUSTOMS	£84,926	£86,622	£88,343	£91,609					
ASSISTANT COMMISSIONER OF POLICE	£104,443	£107,412	£110,398						
ASSISTANT ENVIRONMENTAL PROTECTION OFFICER	£28,055	£28,664	£30,224	£31,866	£33,608	£35,454	£37,413	£39,480	£41,664
ASSISTANT DIRECTOR OF INFORMATION TECHNOLOGY AND LOGISTICS	£75,729								
ASSISTANT PRINCIPAL AUDITOR	£71,781	£76,166	£82,889	£89,878	£93,442				
ATTORNEY GENERAL	£141,285								
AUDIT ADMINISTRATIVE EXECUTIVE	£24,865	£26,123	£27,812	£28,699	£29,622	£30,571	£31,523	£33,014	£34,588

Appendix Q (cont)

SALARIES (cont)**GOVERNMENT OFFICES** (Source: Department of Personnel & Development) (cont)

AUDIT TECHNICIAN	£27,849	£28,354	£31,149	£33,177	£35,302	£36,128	£36,976	£37,846
AUDIT MANAGER	£55,418	£57,455	£62,633	£65,127	£66,410	£68,844		
AUDITOR	£44,779	£46,236	£51,884	£53,926	£54,976	£56,970		
BAILIFF	£24,865	£26,123	£27,812	£30,571	£31,223	£31,889	£33,096	
CEMETERY KEEPER (PTO)	£41,490	£42,511	£44,267	£46,024	£47,805	£49,614	£51,474	£53,185
CHIEF FIRE OFFICER	£118,616							£53,890
CHIEF INSPECTOR	£76,169	£77,679	£79,261					
CHIEF JUSTICE	£151,510							
CHIEF MOTOR VEHICLE EXAMINER	£49,480	£50,507	£52,419	£53,839	£55,900	£58,040	£60,264	£61,414
CHIEF OFFICER (MANAGER E)	£60,371	£62,104	£63,838					£62,558
CHIEF OFFICER, eSERVICES AND INNOVATION	£108,255							
CHIEF SECRETARY	£141,285							
CHIEF SURVEYOR	£79,018	£82,747	£85,643					
CHIEF TECHNICAL OFFICER	£141,285							
CIVIL CONTINGENCIES COORDINATOR	£64,090	£68,005	£74,008	£80,248	£83,430			
CIVIL CONTINGENCIES OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254
CLERK / WORDPROCESSOR	£24,018	£24,430	£25,205	£26,108	£26,717	£27,337	£27,976	£28,629
COLLECTOR OF CUSTOMS	£112,468							
COMMISSIONER OF INCOME TAX	£111,922							
COMMISSIONER OF POLICE	£141,285							
COMMUNITY SERVICES OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254
COMPLIANCE & INVESTIGATING OFFICER	£40,063	£44,315	£45,521	£47,127	£50,235	£51,524	£55,152	£59,128
	£70,020	£72,951	£76,093					£61,646
COMPLIANCE & INVESTIGATING OFFICER (PTH)	£35,207	£39,151	£41,354	£43,802	£45,140	£46,553	£47,844	£48,991
COURT CLERK	£40,063	£47,127	£51,524	£59,128	£67,091	£79,833	£85,532	£91,941
								£50,525
								£53,249
								£53,988

Appendix Q (cont)

SALARIES (cont)**GOVERNMENT OFFICES** (Source: Department of Personnel & Development) (cont)

EXECUTIVE CUSTOMS OFFICER	£36,135	£36,551	£40,200	£41,763	£42,575	£43,399	£44,243	£45,084	£46,921
EXECUTIVE OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
EXECUTIVE OFFICER (TAX)	£34,199	£34,593	£38,047	£39,525	£40,294	£41,074	£41,873	£42,669	£44,408
EXHIBITS OFFICER	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520	£32,257
EXHIBITS OFFICER (PTH)	£35,207	£39,151	£41,354	£43,802	£45,140	£46,553	£47,844	£48,991	£50,525
FINANCIAL SECRETARY	£141,285								
FIRE CONTROL OPERATOR Trainee	£29,341								
Development	£30,509								
Competent	£38,687								
FIREFIGHTER Trainee	£30,821								
Development	£32,048								
Competent	£40,656								
HEAD MECHANIC	£32,263	£33,055	£34,407	£35,772	£37,132	£38,525	£39,975	£41,489	£42,263
HEAD MESSENGER	£32,263	£32,635	£33,257	£33,898	£34,547	£35,198	£36,024	£36,867	£37,737
HEADTEACHER - GROUP 2	£73,704	£75,508	£77,356	£79,244	£80,879	£82,867	£84,095	£86,167	£88,284
HEADTEACHER - GROUP 3	£77,356	£79,244	£80,879	£82,867	£84,095	£86,167	£88,284	£90,456	£92,684
HEADTEACHER - GROUP 4	£79,244	£80,879	£82,867	£84,095	£86,167	£88,284	£90,456	£92,684	£94,047
HEADTEACHER - GROUP 7	£98,740	£101,179	£101,553	£104,063	£106,648	£109,291	£112,008	£114,779	£117,575
HEALTH AND SAFETY OFFICER - BAND 4	£39,981	£40,205	£41,717	£43,286	£44,922	£46,617	£48,391	£49,304	£50,233
HEALTH AND SAFETY OFFICER (HPTO)	£39,981	£40,205	£41,717	£43,286	£44,922	£46,617	£48,391	£49,304	£50,233
HIGHER EXECUTIVE OFFICER	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866	
HIGHER EXECUTIVE OFFICER (TAX)	£41,340	£42,686	£46,086	£47,900	£48,832	£49,785	£50,755	£52,595	
HIGHER PROFESSIONAL & TECHNOLOGY OFFICER	£39,981	£40,205	£41,717	£43,286	£44,922	£46,617	£48,391	£49,304	£50,233
INFORMATION TECHNOLOGY TECHNICIAN	£24,865	£25,822	£28,027	£29,481	£30,995	£32,584	£34,494	£35,302	£36,128
INFORMATION TECHNOLOGY TRAINEE TECHNICIAN	£25,459	£26,384	£27,726	£29,241	£29,923	£30,617	£31,333	£32,064	£33,791
									£53,988

Appendix Q (cont)

SALARIES (cont)**GOVERNMENT OFFICES** (Source: Department of Personnel & Development) (cont)

INSPECTOR	£68,902	£70,820	£72,736	£74,660					
INSTRUCTIONAL OFFICER (ASSESSOR) (PTH)	£50,105								
IT OFFICER LEVEL 1	£36,135	£36,551	£40,200	£41,763	£42,575	£43,399	£44,243	£46,921	
IT OFFICER LEVEL 2	£44,779	£46,236	£49,920	£51,884	£52,893	£53,926	£54,976	£56,970	
IT OFFICER LEVEL 3	£55,418	£57,455	£60,245	£62,633	£63,862	£65,127	£66,410	£68,844	
LEADING FIRE CONTROL OPERATOR Development Competent	£41,038 £42,756								
LEADING FIREFIGHTER Development Competent	£43,134 £44,938								
LIBRARY AND RESOURCES ASSISTANT	£24,018								
MARINE FLEET MANAGER / MECHANIC (PTH)	£24,865	£25,402	£26,776	£28,223	£29,757	£31,383	£33,109	£34,930	£38,876
MARINE MECHANIC	£31,383	£33,109	£34,930	£36,854	£38,876				
MARINE SURVEYOR	£49,480	£50,507	£52,419	£53,839	£55,900	£58,040	£60,264	£61,414	£62,558
MARINE SURVEYOR (PTH)	£64,961	£66,287	£70,015						£70,015
MARINE SURVEYOR (PTH)	£64,961								
MARITIME ADMINISTRATOR	£93,065								
MECHANIC/HANDYPERSON	£31,383	£33,109	£34,930	£36,854	£38,876				
MESSENGER	£24,018	£24,291	£24,984	£25,679	£26,275	£26,883	£27,511	£28,149	
MUSIC INSTRUCTOR	£34,547	£36,169	£37,795	£39,414	£41,039	£42,664	£43,948		
NURSERY NURSE	£26,376	£27,028	£27,788	£28,651	£29,521	£30,443	£31,411	£32,395	£33,627
OFFICER IN CHARGE OF NURSERY	£39,656	£40,674	£41,776	£42,963					
PARLIAMENTARY COUNSEL	£110,658								
PERSONAL SECRETARY	£24,865	£26,123	£27,812	£28,699	£29,622	£30,571	£31,523	£32,257	£33,014
POLICE CONSTABLE	£35,207	£39,151	£41,354	£43,802	£45,140	£46,553	£47,844	£48,991	£50,525
									£53,249
									£53,988

Appendix Q (cont)

SALARIES (cont)GOVERNMENT OFFICES (Source: Department of Personnel & Development) (cont)

SENIOR EDUCATION ADVISER	£98,740	£101,179	£101,553	£104,063	£106,648	£109,291	£112,008	£114,779	£117,575
SENIOR EXECUTIVE OFFICER	£49,460	£51,299	£53,790	£55,922	£57,020	£58,149	£59,295	£61,468	
SENIOR EXECUTIVE OFFICER (TAX)	£50,841	£52,710	£55,269	£57,460	£58,588	£59,748	£60,926	£63,158	
SENIOR MARINE SURVEYOR	£71,989	£75,718	£79,446						
SENIOR MESSENGER	£24,865	£25,335	£25,812	£26,306	£26,798	£27,575	£28,345	£29,004	£29,678
SENIOR OFFICER	£64,090	£68,005	£74,008	£80,248	£83,430				
SENIOR OFFICER (PTH)	£107,183								
SENIOR OFFICER (PTH)	£100,893								
SENIOR OFFICER (PTH)	£93,065								
SENIOR OFFICER (PTH)	£91,941								
SENIOR PAPER KEEPER	£24,865	£25,335	£25,812	£26,306	£26,798	£27,575	£28,345	£29,004	£29,678
SENIOR PROFESSIONAL & TECHNOLOGY OFFICER	£49,480	£50,507	£52,419	£53,839	£55,900	£58,040	£60,264	£61,414	£62,558
SENIOR SCHOOL ATTENDANT	£26,546	£27,306	£28,089	£28,892					
SENIOR TECHNICIAN (PTH)	£28,651	£29,521	£30,443	£31,411	£32,395	£33,627	£34,714	£35,769	
SENIOR YOUTH AND COMMUNITY WORKER	£52,384	£53,558	£55,245	£56,174					
SERGEANT	£53,988	£55,799	£57,638	£58,850	£60,554				
SOCIAL WORKER	£37,835	£38,867	£39,656	£40,674	£41,776	£42,963	£44,337	£45,468	
SOLICITOR GENERAL	£110,658								
SORTER	£27,768								
SPECIAL NEEDS LEARNING SUPPORT ASSISTANT	£24,018	£24,638	£25,494	£26,376	£27,028				
SPECIAL NEEDS LEARNING SUPPORT ASSISTANT (SPECIALIST)	£24,018	£24,638	£25,494	£29,521					
SPECIALIST PRACTITIONER IN EDUCATIONAL PSYCHOLOGY	£38,685	£40,300	£41,997	£43,778	£45,648	£47,611	£49,673	£51,839	£53,854
STATION OFFICER									
Development	£52,065								
Competent A	£53,334								

Appendix Q (cont)

SALARIES (cont)**GOVERNMENT OFFICES** (Source: Department of Personnel & Development) (cont)

STATISTICS OFFICER LEVEL 2 (STATISTICIAN)	£36,135	£36,551	£40,200	£41,763	£42,575	£43,399	£44,243	£45,084	£46,921
STATISTICS OFFICER LEVEL 3 (STATISTICIAN)	£44,779	£46,236	£49,920	£51,884	£52,893	£53,926	£54,976	£56,970	
STATISTICS OFFICER LEVEL 4 (SENIOR STATISTICIAN)	£55,418	£57,455	£60,245	£62,633	£63,862	£65,127	£66,410	£68,844	
STATISTICS OFFICER LEVEL 5 (CHIEF STATISTICIAN)	£71,781	£76,166	£82,889	£89,878	£93,442				
STIPENDIARY MAGISTRATE	£110,658								
SUB OFFICER	£45,863								
During 1st Year in Rank	£47,122								
SUPERINTENDENT	£90,248	£93,038	£96,695	£100,371	£101,902				
SUPPORT GRADE BAND 1	£24,865	£25,335	£25,812	£26,306	£26,798	£27,575	£28,345	£29,004	£29,678
SUPPORTED INTERNSHIP / EMPLOYMENT CO-ORDINATOR	£25,494	£26,376	£27,028	£27,788	£28,651	£29,521	£30,443	£31,411	
TECHNICAL GRADE 1	£24,865	£25,402	£26,776	£28,223	£29,757	£31,383	£33,109	£34,930	£36,854
TECHNICIAN (DESIGN & TECHNOLOGY)	£27,028	£27,788	£28,651	£29,521	£30,443	£31,411	£32,395		
TECHNICIAN (SCIENCE) LABORATORY	£27,028	£27,788	£28,651	£29,521	£30,443	£31,411	£32,395		
TELEPHONIST	£24,865	£25,335	£25,812	£26,306	£26,798	£27,575	£28,345	£29,004	£29,678
TRAINEE MARINE SURVEYOR	£36,835								
TRAINEE YOUTH AND COMMUNITY WORKER	£24,018								
TYPYST	£24,018	£24,430	£25,205	£26,108	£26,717	£27,337	£27,976	£28,629	
UPPER ROCK SHIFT LEADER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
UPPER ROCK SITE OFFICER	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520	£32,257
UPPER ROCK SITE OFFICER (PTH)	£36,125								
VEHICLE TESTER	£24,865	£25,402	£26,776	£28,223	£29,757	£31,383	£33,109	£34,930	£36,854
WELLBEING SUPPORT OFFICER	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866	
YOUTH AND COMMUNITY WORKER	£28,303	£29,527	£32,997	£35,772	£38,637	£42,092	£45,327	£46,769	

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body)**PUBLIC SERVICES OMBUDSMAN**

INVESTIGATING OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£48,110
IT CONTROLLER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£48,110
PUBLIC RELATIONS OFFICER/PA TO THE OMBUDSMAN	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£48,110
PUBLIC SERVICES OMBUDSMAN	£92,628								
LEGAL ADVISER/SENIOR INVESTIGATING OFFICER	£40,063	£47,127	£51,524	£59,128	£67,091	£79,833	£85,532	£91,941	

GIBRALTAR DEVELOPMENT CORPORATION (Source: Department of Personnel & Development)

BUSINESS ANALYST	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
CHIEF EXECUTIVE OFFICER	£141,400								
CHIEF EXECUTIVE OFFICER - DEPARTMENT OF BUSINESS	£117,172								
CHIEF EXECUTIVE OFFICER - POSSIBILITIES (PTH)	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894	£44,571	£46,325
	£49,086	£50,866	£51,299	£53,790					£47,226
CHIEF NETWORK ENGINEER	£71,668	£76,053	£82,463	£88,943	£92,472				
COMMUNICATIONS AND OUTREACH OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
CONSERVATION OFFICER	£95,150								
CROWN COUNSEL (ECONOMIC CRIME)	£40,063	£47,127	£51,524	£59,128	£67,091	£79,833	£85,532	£91,941	
DIGITAL DEVELOPMENT OFFICER	£54,690	£56,717	£60,132	£62,520	£63,750	£65,014	£66,289	£68,732	
GDC SECRETARY, PRINCIPAL SECRETARY (EMPLOYMENT)	£141,285								
GRADE 1 (PAY BAND E2)	£24,018	£24,430	£25,205	£26,108	£26,717	£27,337	£27,976	£28,629	
GRADE 1 - INCOME TAX OFFICE	£25,459	£25,896	£26,717	£27,674	£28,320	£28,977	£29,655	£30,347	
GRADE 2 (PAY BAND E1)	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520	£33,014
GRADE 2 (PTH)	£53,988	£55,799	£57,638	£58,850	£60,554				£32,257
GRADE 2 (PTH)	£30,081								
GRADE 2 (PTH)	£36,125								
GRADE 2 (PTH)	£33,791								

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**GIBRALTAR DEVELOPMENT CORPORATION** (Source: Department of Personnel & Development) (cont)

GRADE 3 (PAY BAND D)	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
GRADE 3 (PTH)	£44,886								
GRADE 3 (PTH)	£35,207	£39,151	£41,354	£43,802	£45,140	£46,553	£47,844	£48,991	£50,525
GRADE 4 (PAY BAND C2)	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866	
GRADE 4 (PTH)	£59,254								
GRADE 4 (PTH)	£62,096								
GRADE 4 (PTH)	£53,988	£55,799	£57,638	£58,850	£60,554				
GRADE 4 (PTH)	£35,207	£39,151	£41,354	£43,802	£45,140	£46,553	£47,844	£48,991	£50,525
GRADE 5 (PAY BAND C1)	£49,480	£51,299	£53,790	£55,922	£57,020	£58,149	£59,295	£61,468	
GRADE 5 (PTH)	£69,637								
GRADE 5 (PTH)	£70,292	£72,373	£74,516	£76,723	£78,996				
GRADE 5 (PTH)	£68,902	£70,820	£72,736	£74,660					
HEAD OF GAMBLING (EXECUTIVE DIRECTOR) (PTH)	£228,022								
HEAD OF GAMBLING (REGULATION & POLICY) (PTH)	£70,292								
HEAD OF TRAINING, PROGRAM & FACILITIES	£64,090	£68,005	£74,008	£80,248	£83,430				
INSTRUCTIONAL OFFICER	£34,547	£36,169	£37,795	£39,414	£41,039	£42,664	£43,948	£45,229	£46,548
JUNIOR QUALITY ASSURANCE TESTER	£24,018	£24,430	£25,205	£26,108	£26,717	£27,337	£27,976	£28,629	
NATURE RESERVE SUPERVISOR	£32,263	£32,635	£35,893	£37,288	£38,013	£40,254			
PROJECT MANAGER	£54,690	£56,717	£60,132	£62,250	£63,750	£65,014	£66,289	£68,732	
PROJECT MANAGER (PTH)	£84,095	£86,167	£88,284	£90,456	£92,684	£94,047	£96,373	£98,740	£101,179
SENIOR ACCOUNTANT FOR STATUTORY ACCOUNTS	£69,660	£72,735	£75,813	£79,123	£82,435	£85,162			
SENIOR LITTER ENFORCEMENT OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013				
SENIOR OFFICER	£64,090	£68,005	£74,008	£80,248	£83,430				

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**GIBRALTAR DEVELOPMENT CORPORATION** (Source: Department of Personnel & Development) (cont)

SENIOR QUALITY ASSURANCE TESTER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
SENIOR RELEASE MANAGER	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866	
SENIOR TRANSPORT INSPECTOR	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
SENIOR TRANSPORT OFFICER (PTH)	£70,292	£72,373	£74,516	£76,723	£78,996				
SPECIAL NEEDS AND DISABILITY OFFICE MANAGER (PTH)	£70,292	£72,373	£74,516	£76,723	£78,996				
TOW TRUCK DRIVER	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520	£32,257
TRAINING CENTER MANAGER	£53,417	£54,674	£56,290	£57,942	£59,656	£61,428	£63,237		
TRANSPORT INSPECTOR	£28,622	£30,798	£31,520	£32,257	£33,014	£33,791			
BORDERS AND COASTGUARD AGENCY									
BORDERS AND COASTGUARD DUTY MANAGER	£57,522								
BORDERS AND COASTGUARD OFFICER	£24,018	£24,218	£25,768	£27,162	£28,616	£29,963	£30,925	£32,569	£33,637
CHIEF EXECUTIVE OFFICER	£87,337								
COMPLIANCE MANAGER	£55,433	£57,491	£60,952	£63,371	£64,619	£65,899	£67,202	£71,086	
DEPUTY HEAD OF IMMIGRATION	£45,227	£46,704	£50,442	£52,431	£53,200	£53,930	£54,988	£56,998	
EXECUTIVE OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
HEAD OF IMMIGRATION	£55,433	£57,491	£60,952	£63,371	£64,619	£65,899	£67,202	£68,025	
IMMIGRATION CLEARANCE/COMPLIANCE OFFICER	£36,380	£36,800	£40,490	£42,069	£42,894	£43,726	£44,580	£45,430	£47,289
SENIOR BORDERS AND COASTGUARD OFFICER	£36,685	£40,384	£41,907						
TRAINING MANAGER	£55,433	£57,491	£60,952	£63,371	£64,619	£65,899	£67,202	£71,086	
TRAINING OFFICER	£45,227	£46,704	£50,442	£52,431	£53,200	£53,930	£54,988	£56,998	

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**CARE AGENCY**

ADMINISTRATIVE ASSISTANT	£24,018	£24,430	£25,205	£26,108	£26,717	£27,337	£27,976	£28,629
ADMINISTRATIVE OFFICER	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520
ASSISTANT SOCIAL WORKER	£24,018	£24,637	£25,342	£26,054	£26,805	£27,568	£28,363	£33,014
ADMINISTRATIVE SOCIAL WORK AND INFORMATION MANAGER	£53,988							£32,257
ADVANCED SOCIAL WORK PRACTITIONER	£47,566	£48,923	£50,493	£51,785				
BEHAVIOURAL SUPPORT OFFICER (37HRS)	£25,311	£25,937	£26,881	£27,673	£28,557	£29,441	£30,437	
CARE LEADER	£26,582	£27,234	£28,001	£28,781	£29,561	£30,521	£31,686	
CARE LEADER (QUALIFIED) - 40 HRS	£29,402	£30,142	£30,992	£31,865	£32,724	£33,835	£35,092	
CARE WORKER (40 HR) (PTH)	£24,572	£25,181	£26,094	£26,865	£27,714	£28,579	£29,542	
CARE WORKER (QUALIFIED) (NVQ LEVEL 3 - 40 HR)	£25,947	£26,312	£27,276					
CARE WORKER (NVQ LEVEL 3 - 37.5HR)	£24,325	£24,668	£25,571					
CARE WORKER (NVQ LEVEL 3 - 30HR)	£19,461	£19,734						
CARE WORKER (NVQ LEVEL 3 - 20HR)	£12,974	£13,157	£13,637					
CARE WORKER (QUALIFIED) (NVQ LEVEL 2 - 40 HR)	£25,947	£26,478						
CARE WORKER (NVQ LEVEL 2 - 37.5HR)	£24,325	£24,823						
CARE WORKER (NVQ LEVEL 2 - 30HR)	£19,461	£19,859						
CARE WORKER (NVQ LEVEL 2 - 20HR)	£12,974	£13,238						
CARE WORKER (40 HR)	£25,947							
CARE WORKER (37.5 HR)	£24,325							
CARE WORKER (30HR)	£19,461							
CARE WORKER (20 HR)	£12,974							
CHARGE NURSE (AFC)	£41,595	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107	
CHIEF EXECUTIVE OFFICER (PTH)	£105,775							

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**CARE AGENCY** (cont)

SOCIAL WORKER (OUT OF HOURS)	£27,854						
TEACHER	£31,165						
TEAM MANAGER	£53,897	£55,174	£56,417	£57,652			
TEAM MANAGER SPECIALIST OCCUPATIONAL THERAPY (PTH)	£53,897	£55,174	£56,417	£57,652	£58,885	£60,118	£61,351
TRAINING CO-ORDINATOR	£29,402	£30,142	£30,992	£31,865	£32,724	£33,835	£35,092
UNIT MANAGER	£26,582	£27,234	£28,001	£28,781	£29,561	£30,521	£31,686
UNIT MANAGER (QUALIFIED)	£29,402	£30,142	£30,992	£31,865	£32,724	£33,835	£35,092

GIBRALTAR ELECTRICITY AUTHORITY

CHIEF EXECUTIVE	£106,233						
D5 OFFICER	£48,715	£50,562	£52,480	£53,912	£55,981		
DEPUTY CHIEF EXECUTIVE	£76,879	£79,504	£82,563	£84,923	£88,195		
ENGINE ROOM OPERATIVE	£32,148	£33,349	£34,598	£35,894	£37,245		
ENGINEER	£57,112	£59,296	£61,570	£63,935	£66,392		
EXECUTIVE FINANCE OFFICER	£45,474	£46,354	£47,258	£48,162	£50,128		
FINANCE AND ADMINISTRATION DIRECTOR	£67,085	£68,404	£69,757	£71,133	£73,740		
FINANCIAL AND ADMINISTRATION OFFICER	£36,787	£37,653	£38,539	£39,447	£40,377		
HIGHER EXECUTIVE FINANCE OFFICER	£54,896	£55,973	£57,075	£58,195	£60,321		
INSTALLATION INSPECTOR	£44,208	£45,880	£47,616	£49,427	£51,305		
OPERATOR / MAINTENANCE WORKER	£34,403	£35,692	£37,036	£38,428	£39,884		
SENIOR ENGINEER	£68,158	£70,767	£73,485	£76,315	£79,252		
SKILLED GRADE (D8)	£32,148	£33,349	£34,598	£35,894	£37,245		
SUPERVISOR (D6)	£40,101	£41,616	£43,190	£44,833	£46,537		
SYSTEMS ENGINEER	£57,112	£59,296	£61,570	£63,935	£66,392		
TECHNICAL GRADE (D7)	£34,403	£35,692	£37,036	£38,428	£39,884		

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**GIBRALTAR HEALTH AUTHORITY** (cont)

CLINICAL INFORMATIC OFFICER	£44,628	£46,085	£49,770	£51,731	£52,489	£53,206	£54,251	£56,234
CLINICAL NURSE MANAGER	£53,878	£55,718	£57,560	£59,836	£62,116	£64,747		
CLINICAL PHARMACIST	£43,002	£44,410	£45,821	£47,406	£49,694	£51,107	£52,438	
CLINICAL PSYCHOLOGIST	£49,694	£51,107	£52,438	£53,878	£55,718	£57,559	£59,836	£62,116
	£73,861	£77,717	£79,507				£64,747	£66,675
CONSULTANT	£113,919	£115,319	£116,720	£118,118	£119,518	£125,116	£132,841	£140,563
COUNSELLOR	£47,406							
COUNSELLOR PRIMARY CARE	£33,351	£34,604	£35,078	£36,043	£37,230	£38,676	£40,140	
CYTOLOGY SCREENER	£27,560	£28,529	£29,501	£30,378	£31,262	£32,139	£33,351	£34,604
DATA ANALYST	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520
DENTAL NURSE	£24,920	£25,449	£26,150	£26,947	£27,560	£28,529	£29,501	£30,378
DEPUTY ASSOCIATE DIRECTOR - CATERING	£40,140	£41,595	£43,003	£44,410	£45,821	£47,406		
DEPUTY HEAD OF FINANCE AND PROCUREMENT	£49,480	£51,299	£53,790	£55,922	£57,020	£58,149	£59,295	£61,468
DEPUTY DOMESTIC SERVICES MANAGER	£32,263	£32,635	£35,893	£38,013	£38,749	£39,503	£40,254	£41,894
DEPUTY PUBLIC ANALYST	£59,836	£62,116	£64,747	£66,675				
DIETITIAN SENIOR I	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107		
DIRECTOR GENERAL	£155,000							
DIRECTOR OF FINANCE	£111,100							
DIRECTOR OF IMT	£64,090	£68,005	£74,008	£80,248	£83,430			
DIRECTOR OF IMT AND CLINICAL SYSTEMS	£71,781	£76,166	£82,889	£89,878	£93,442			
DIRECTOR OF MENTAL HEALTH & ERS	£82,866							
DIRECTOR OF NURSING SERVICES	£105,775							
DIRECTOR OF PUBLIC HEALTH	£113,919	£115,319	£116,720	£118,118	£119,518	£125,116	£132,841	£140,563
DIRECTOR OF WORKFORCE	£64,090	£68,005	£74,008	£80,248	£83,430			

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**GIBRALTAR HEALTH AUTHORITY** (cont)

HIGHER EXECUTIVE CLERK	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866
HIGHER EXECUTIVE OFFICER	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866
HOSPITAL ATTENDANT	£27,103 £36,632	£28,350	£29,936	£30,478	£31,039	£31,611	£32,492	£33,374 £34,157 £34,964 £35,783
HOSPITAL OPTOMETRIST	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107		
INDUSTRIAL RELATIONS ADVISOR	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866
INFORMATION AND COMMUNICATION TECHNOLOGY MANAGER	£60,670	£62,900	£66,270	£68,897	£70,249	£71,639	£73,052	£75,729
INFORMATION SYSTEMS MANAGER	£60,670	£62,900	£66,270	£68,897	£70,249	£71,639	£73,052	£75,729
INTEGRATED URGENT CARE HUB SERVICES MANAGER	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866
JUNIOR OCCUPATIONAL THERAPIST	£33,351	£34,604	£35,078	£36,043	£37,230			
LEGAL AND CLAIMS MANAGER	£40,063	£47,127	£51,524	£59,128	£67,091	£79,833	£85,532	£91,941
MATERIALS MANAGEMENT SUPERVISOR	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254 £41,894
MATRON	£49,694	£51,096	£52,438	£53,878	£55,717	£57,560		
MEDICAL LIBRARIAN	£44,410	£45,821	£47,406	£49,694				
MEDICAL SECRETARY	£27,812	£28,699	£29,622	£30,798	£31,415	£32,257	£33,014	£33,791 £34,588 £35,421 £36,275
MH DIVISIONAL SITE AND SERVICES MANAGER	£53,878	£55,718	£57,560					
NON CONSULTANT HOSPITAL DOCTOR	£68,742	£73,068	£77,404	£81,732	£85,238	£89,532	£92,914	
NURSE PRACTITIONER	£45,821	£47,406	£49,694	£51,107	£52,438	£53,878		
NURSE SPECIALIST	£41,595	£43,003	£44,410	£45,821	£47,406	£49,694	£41,107	
NURSING ASSISTANT	£24,018	£24,040	£24,920					
NURSING ASSISTANT - OPHTHALMIC	£24,018	£24,040	£24,920	£25,449	£26,150	£26,947	£27,560	£28,529
NURSING AUXILIARY	£24,018	£24,040	£24,920	£25,449	£26,150			
OCCUPATIONAL THERAPIST SENIOR I	£43,002	£44,410	£45,821	£47,406	£49,694	£51,107		

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**GIBRALTAR HEALTH AUTHORITY** (cont)

OCCUPATIONAL THERAPIST SENIOR II	£35,078	£36,043	£37,230	£38,676	£40,140	£41,595	£43,003	£44,410	£45,821
OPERATING DEPARTMENT PRACTITIONER	£30,378	£31,262	£32,139	£33,351	£34,604	£35,078	£36,043	£37,230	£38,676
OUT OF HOSPITAL STRATEGIC LEAD	£70,217	£77,747	£82,866						£40,140
PAEDIATRIC SENIOR SUPPORT WORKER	£27,560	£28,529	£29,501	£30,378	£31,262	£32,136			
PALLIATIVE CARE DOCTOR	£102,152	£102,901	£105,752	£108,502	£111,455	£114,301	£120,003		
PARAMEDIC	£37,230	£38,676	£40,140						
PARAMEDIC CLINICAL LEAD	£45,821	£47,406	£49,694	£51,107					
PARAMEDIC EDUCATIONAL LEAD	£45,821	£47,406	£49,694	£51,107					
PATHOLOGY PRODUCTION ASSISTANT	£27,560	£28,529	£29,501	£30,378	£31,262	£32,139	£33,351	£34,604	
PATHOLOGY SERVICES MANAGER	£64,090	£68,005	£74,008	£80,248	£83,430				
PHARMACY ASSISTANT TECHNICAL OFFICER	£24,920	£25,449	£26,150	£26,947	£27,560	£28,529	£29,501	£30,378	£31,262
PHARMACY TECHNICIAN	£27,812	£28,699	£29,622	£30,798	£31,520	£32,257	£33,014	£33,791	£33,351
PHYSICIAN ASSOCIATE	£36,043	£37,230	£38,676	£40,140	£41,595	£44,410	£45,821	£47,406	£49,694
PHYSIOLOGIST	£63,674	£65,418	£67,648	£70,817	£75,564	£77,724			£51,107
PHYSIOTHERAPY HELPER	£24,018	£24,040							
PHYSIOTHERAPY SERVICES MANAGER	£70,004	£73,861							
PLASTER NURSE SPECIALIST	£41,595	£43,003	£44,440	£45,821	£47,406				
PRINCIPAL INFORMATION ANALYST / STATISTICIAN	£51,107	£52,438	£53,878	£55,717	£57,560	£59,836	£62,116	£64,747	
PRINCIPAL NURSE LECTURER	£60,728	£62,517							
PROVIDER OF CLINICAL GOVERNANCE AND ULTRASONOGRAPHY	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107	£52,438	£53,878	
PUBLIC ANALYST	£66,675	£70,004	£73,861	£77,717	£79,507				
PUBLIC HEALTH INFORMATION ANALYST	£44,410	£45,821	£47,406	£49,694					
QUALITY MANAGER	£66,675	£70,004	£73,861	£77,717	£79,507				
RADIOGRAPHY ASSISTANT	£24,018	£24,040	£24,920						

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**GIBRALTAR HEALTH AUTHORITY** (cont)

SENIOR RADIOGRAPHER I	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107			
SENIOR RADIOGRAPHER I (DISCRETIONARY POINTS)	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107	£52,438	£53,878	
SENIOR RADIOGRAPHER I (SONOGRAPHY ALLOWANCE)	£49,694	£51,107	£52,438	£53,878	£55,718	£57,559			
SENIOR RADIOGRAPHER I (SONOGRAPHY ALLOWANCE & DISCRETIONARY POINTS)	£49,694	£51,107	£52,438	£53,878	£55,718	£57,559	£59,836	£62,116	
SENIOR RADIOGRAPHER II	£35,078	£36,043	£37,230	£38,676	£40,140	£41,595	£43,003	£44,410	£45,821
SPECIALIST DIETITIAN	£59,836	£62,116	£64,747	£66,675					
SPEECH & LANGUAGE THERAPIST	£53,878	£55,718	£57,559						
SPEECH & LANGUAGE THERAPIST JUNIOR	£33,351	£34,604	£35,078	£36,043	£37,230				
STAFF MIDWIFE	£36,043	£37,230	£38,676	£40,140	£41,595	£43,003	£44,410		
STATION MANAGER	£53,878								
STATION OFFICER	£37,230	£38,676							
STORES SUPPORT SUPERVISOR MENTAL HEALTH SERVICES	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254	£41,894
TECHNICAL INSTRUCTOR II	£27,560	£28,529	£29,501	£30,378	£31,262	£32,139			
TECHNICAL OFFICER (PTO)	£32,263	£33,055	£34,407	£35,772	£37,132	£38,525	£39,975	£41,489	£43,057
TSSU SUPERVISOR	£30,378	£31,262	£32,139	£33,351	£34,604	£35,078	£36,043	£37,230	£40,140
TSSU / CSSD MANAGER	£41,595	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107		
TSSU / CSSD TECHNICIAN	£24,018	£24,040	£24,920						
UNIT GENERAL MANAGER	£105,775								
WARD CLERK	£24,865	£25,316	£26,949	£27,812	£28,699	£29,622	£30,798	£31,520	£33,014
									£33,791

Appendix Q (cont)

SALARIES (cont)**PUBLIC UNDERTAKINGS** (Source: Respective Statutory Body) (cont)**GIBRALTAR HEALTH AUTHORITY – ELDERLY RESIDENTIAL SERVICES SECTION**

CATERING MANAGER	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866
DEMENTIA COORDINATOR	£53,878	£55,718	£57,560	£59,836	£62,116	£64,747		
DEPUTY NURSING CO-ORDINATOR	£53,878	£55,718	£57,560	£59,836	£62,116	£64,747		
DIVISIONAL CLINICAL LEAD	£59,836	£62,116	£64,747	£66,675	£70,004	£73,861		
ENROLLED NURSE	£24,920	£25,449	£26,150	£26,947	£27,560	£28,529	£29,501	£30,378
EXECUTIVE OFFICER	£32,263	£32,635	£35,893	£37,288	£38,013	£38,749	£39,503	£40,254
GENERAL PRACTITIONER	£102,804	£105,730	£108,660	£111,486	£114,520	£117,445	£123,303	
GHA/ERS ADMINISTRATION MANAGER	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866
GHA/ERS FACILITIES ADVISOR	£39,981	£41,282	£44,571	£46,325	£47,226	£48,148	£49,086	£50,866
MATRON	£49,694	£51,096	£52,438	£53,878	£55,717	£57,560		
NURSING ASSISTANT	£24,018	£24,040	£24,920					
OCCUPATIONAL THERAPIST (SENIOR I)	£43,002	£44,410	£45,821	£47,406	£49,694	£51,107		
PHYSIOTHERAPIST (SENIOR I)	£43,002	£44,410	£45,821	£47,406	£49,694	£51,108		
PHYSIOTHERAPIST (SENIOR II)	£35,078	£36,043	£37,230	£38,676	£40,140	£41,595	£43,003	£44,410
PHYSIOTHERAPY HELPER	£24,018	£24,040						
PRACTICE DEVELOPMENT SISTER	£41,595	£43,003	£44,410	£45,821	£47,406	£49,694	£51,107	
REGISTERED NURSE	£30,378	£31,262	£32,139	£33,351	£34,604	£35,078	£36,043	£37,230
SISTER / CHARGE NURSE	£41,595	£43,003	£44,440	£45,821	£47,406	£49,694	£51,107	
SPEECH AND LANGUAGE THERAPIST	£53,878	£55,718	£57,559					
TECHNICAL OFFICER (PTO)	£32,263	£33,055	£34,407	£35,772	£37,132	£38,525	£39,975	£41,489
								£42,263
								£43,057
								£43,948

Appendix Q (cont)

SALARIES (cont)PUBLIC UNDERTAKINGS (Source: Respective Statutory Body) (cont)GIBRALTAR PORT AUTHORITY

ADMINISTRATIVE AND FINANCE OFFICER	£27,211	£28,971	£30,860	£31,852	£32,877	£33,940	£35,305	£36,135	£36,985	£37,660	£38,759
ADMINISTRATIVE AND FINANCE EXECUTIVE	£34,652	£37,399	£41,168	£42,776	£43,616	£44,460	£45,336	£46,201	£48,097		
ADMINISTRATIVE AND FINANCE HIGHER EXECUTIVE	£43,854	£45,573	£47,360	£51,162	£52,937	£53,660	£54,716	£55,797	£57,644		
BUNKERING SUPERINTENDENT	£52,141	£53,476	£54,206	£55,268	£56,355	£58,410					
CHIEF EXECUTIVE OFFICER / CAPTAIN OF THE PORT	£112,468										
COXSWAIN / ENGINE DRIVER	£27,950	£29,722	£31,494	£33,268	£35,041	£36,811	£38,586	£40,359	£42,129	£43,897	
DEPUTY VTS MANAGER	£46,331	£50,114	£54,029								
ENVIRONMENTAL, HEALTH & SAFETY ADVISOR	£52,141	£53,476	£54,206	£55,268	£56,355	£58,410					
MARINE OFFICER	£56,402	£57,583	£59,776	£62,070	£64,449	£66,924	£69,494	£70,824	£72,144		
PERSONAL ASSISTANT TO THE CAPTAIN OF THE PORT	£34,652	£37,399	£41,168	£42,776	£43,616	£44,460	£45,336	£46,201	£48,097		
PORT MAINTENANCE CO-ORDINATOR	£52,141	£53,476	£54,206	£55,268	£56,355	£58,410					
PORT OFFICER	£42,233	£42,784	£44,407	£45,248	£46,097	£46,974	£47,847	£49,750			
PORT OPERATIVE	£35,673	£36,789	£37,602	£38,458	£39,340	£40,247					
SEAMEN / MECHANIC	£27,950	£29,303	£30,659	£32,010	£33,365	£34,716	£36,070	£37,424	£38,775	£40,126	
SENIOR PORT OFFICER	£53,070	£54,344	£55,384	£56,448	£57,532	£59,590					
VTS MANAGER (NON CONTRACT)	£52,141	£53,476	£54,206	£55,268	£56,355	£58,410					

Appendix Q (cont)

SALARIES (cont)

PARLIAMENT (Source: Department of Personnel & Development)

CHIEF MINISTER	£145,645
MINISTER	£114,360
SPEAKER	£58,781
LEADER OF OPPOSITION	£67,553
MEMBERS	£40,132