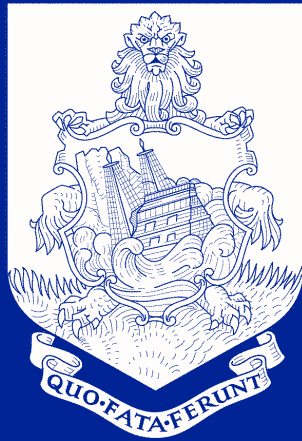


GOVERNMENT
OF
BERMUDA



**APPROVED
ESTIMATES
OF
REVENUE AND
EXPENDITURE
FOR THE YEAR
2026/27**

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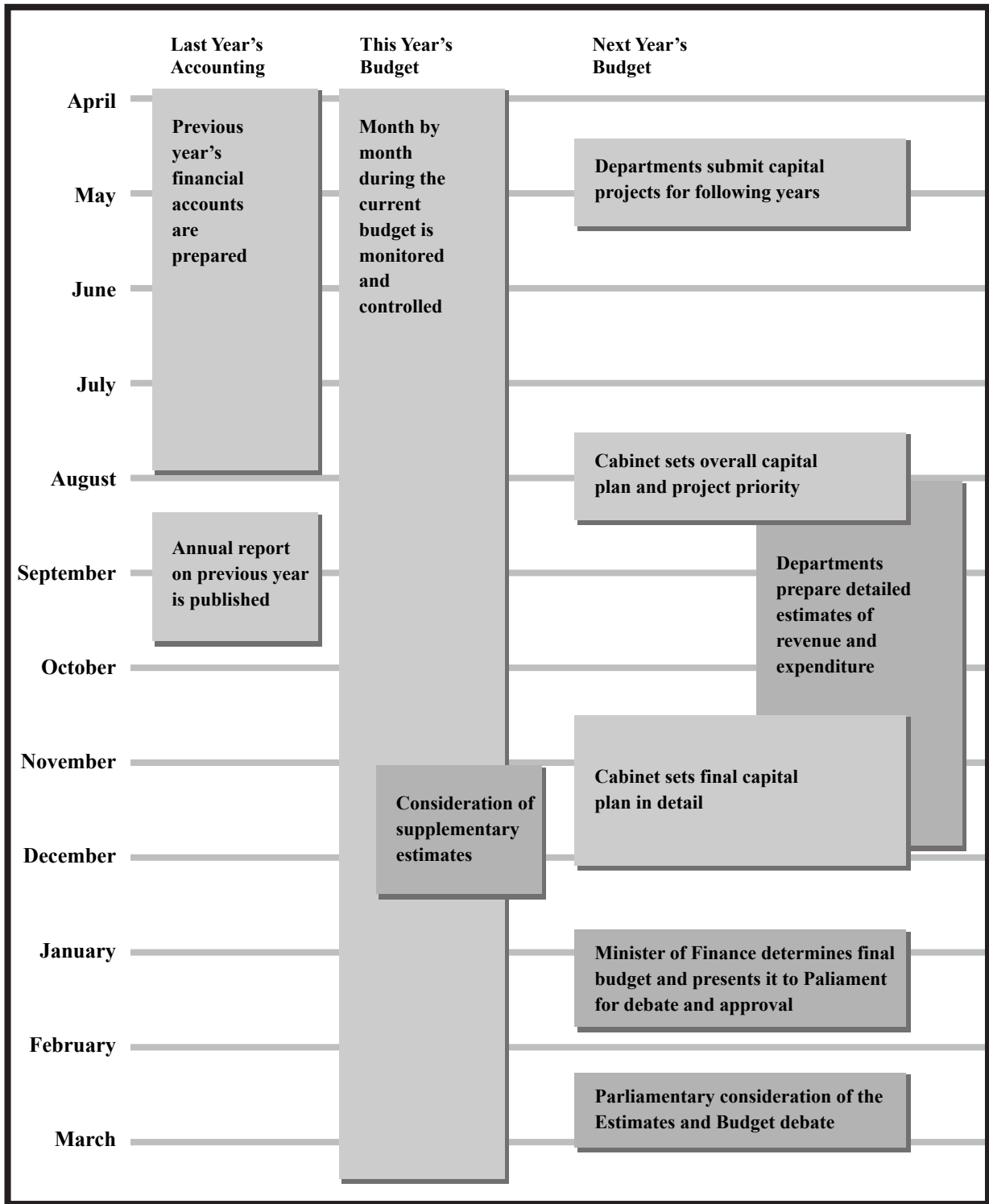
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Financial Timetable

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



**GOVERNMENT
OF
BERMUDA**

**SUMMARY OF
CONSOLIDATED FUND
ESTIMATES FOR 2026/27 TO 2028/29**

ACTUAL 2024/25 \$000		ORIGINAL ESTIMATE 2025/26 \$000	REVISED ESTIMATE 2025/26 \$000	ESTIMATE 2026/27 \$000	ESTIMATE 2027/28 \$000	ESTIMATE 2028/29 \$000	
Revenue and Expenditure Estimates							
1,265,611	1	Revenue	1,243,148	1,274,768	1,273,981	1,282,940	1,307,258
0	1a.	Corporate Income Tax	187,500	279,000	753,206	600,000	600,000
<u>1,265,611</u>		TOTAL REVENUE	1,430,648	1,553,768	2,027,187	1,882,940	1,907,258
1,005,711	2	Current Account Expenditure(excl.debt & s/fund)	1,053,778	1,048,771	1,123,756	1,157,469	1,192,193
0	2a.	Strategic Investment	56,250	86,250	124,000	112,000	115,000
<u>1,005,711</u>		TOTAL EXPENDITURE	1,110,028	1,135,021	1,247,756	1,269,469	1,307,193
259,900	3	Current Account Balance(excl.debt & s/fund)	320,620	418,747	779,431	613,472	600,065
<u>129,134</u>	4	Interest on Debt /Guarantee Management	<u>127,527</u>	<u>127,527</u>	<u>124,750</u>	<u>102,276</u>	<u>102,276</u>
130,766	5	Surplus Available for Capital Expenditure	193,093	291,220	654,681	511,195	497,789
<u>101,719</u>	6	Capital Expenditure (See line 15 below)	<u>149,766</u>	<u>138,106</u>	<u>182,000</u>	<u>203,489</u>	<u>211,629</u>
<u>29,047</u>	7	Budget Surplus (Deficit)	<u>43,327</u>	<u>153,114</u>	<u>472,681</u>	<u>307,706</u>	<u>286,160</u>
Capital Appropriations							
112,337	8	Appropriations in Original Estimates	149,766	138,106	182,000	203,489	211,629
<u>11,016</u>	9	Supplementary Appropriations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
123,353	10	Appropriated During the Year	149,766	138,106	182,000	203,489	211,629
<u>(22,642)</u>	11	Appropriations Lapsed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
100,711	12	Net Appropriations	149,766	138,106	182,000	203,489	211,629
<u>2,980</u>	13	Unspent Appropriations from Prior Year	<u>0</u>	<u>1,972</u>	<u>0</u>	<u>0</u>	<u>0</u>
103,691	14	Appropriations to Meet Spending	149,766	140,078	182,000	203,489	211,629
<u>101,719</u>	15	Capital Spending	<u>149,766</u>	<u>138,106</u>	<u>182,000</u>	<u>203,489</u>	<u>211,629</u>
<u>1,972</u>	16	Unspent Appropriations Carried Forward	<u>0</u>	<u>1,972</u>	<u>0</u>	<u>0</u>	<u>0</u>
Consolidated Fund Balance (March 31)							
1,000	17	Contingency Fund	1,000	1,000	1,000	1,000	1,000
1,972	18	Unspent Capital Appropriations	0	1,972	0	0	0
<u>(4,494,159)</u>	19	Undesignated Surplus (Deficit)	<u>(4,448,860)</u>	<u>(4,341,045)</u>	<u>(3,866,392)</u>	<u>(3,558,686)</u>	<u>(3,272,526)</u>
(4,491,187)	20	Consolidated Fund Surplus (Deficit)	(4,447,860)	(4,338,073)	(3,865,392)	(3,557,686)	(3,271,526)

TYPE	DESCRIPTIONS	2025/26	2026/27	2027/28	2028/29
Revenue	Growth and Tax Reform	22.8%	41.7%	-9.3%	-1.3%
Expenditure	Spending Reductions/Increases	12.9%	12.4%	1.7%	3.0%
Debt Refinance/ Repayment	Senior Notes Due \$000			(605,000)	
Budget Surplus	Debt Re-purchases and/or Sinking Fund Contributions	up to 100%	up to 100%	up to 100%	up to 100%
NET DEBT	Position as at end of year	3,116,895	2,635,364	2,327,657	2,037,497

SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT REVENUE

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
NON-MINISTRY DEPARTMENTS							
05	OFFICE OF THE AUDITOR	644	457	369	315	(142)	(31)
63	PARLIAMENTARY REGISTRAR	298	250	275	250	0	0
		942	707	644	565	(142)	(20)
CABINET & DIGITAL INNOVATION							
09	CABINET OFFICE	13	5	15	25	20	400
13	POST OFFICE	1,777	2,359	2,559	2,750	391	17
18	LIBRARIES & ARCHIVES	7	8	8	8	0	0
32	DEPT. OF PLANNING	1,993	1,936	1,956	1,995	59	3
		3,790	4,308	4,538	4,778	470	11
MINISTRY OF JUSTICE							
03	JUDICIAL DEPARTMENT	4,528	4,811	4,938	5,556	745	15
04	ATTORNEY GENERAL'S CHAMBERS	4	0	0	0	0	0
75	DEPT. OF PUBLIC PROSECUTIONS	7	0	0	0	0	0
		4,539	4,811	4,938	5,556	745	15
MINISTRY OF FINANCE							
10	MIN OF FINANCE HQ	9,497	187,500	286,500	755,706	568,206	303
11	ACCOUNTANT GENERAL	5,690	500	500	2,000	1,500	300
12	CUSTOMS	230,326	219,928	222,963	223,129	3,201	1
38	OFFICE OF THE TAX COMMISSIONER	825,446	827,530	845,792	847,873	20,343	2
39	REGISTRAR OF COMPANIES	67,324	75,186	74,134	75,186	0	0
49	LAND VALUATION	0	6	6	6	0	0
58	DEBT & LOAN GUARANTEES	750	750	750	750	0	0
		1,139,033	1,311,400	1,430,645	1,904,650	593,250	45
MINISTRY OF EDUCATION							
17	DEPT. OF EDUCATION	86	248	248	248	0	0
		86	248	248	248	0	0
MINISTRY OF HEALTH							
21	MIN. OF HEALTH HQ	93	28	35	54	26	93
22	DEPT. OF HEALTH	3,812	3,755	3,570	4,011	256	7
		3,905	3,783	3,605	4,065	282	7
MINISTRY OF ECONOMY & LABOUR							
27	IMMIGRATION	18,876	18,627	20,333	20,756	2,129	11
29	REGISTRY GENERAL	2,307	2,202	2,395	2,402	200	9
60	WORKFORCE DEVELOPMENT	15	8	8	8	0	0
94	ECONOMIC DEVELOPMENT	6,695	5,700	6,800	6,518	818	14
99	DEPT. OF LABOUR	3	0	0	0	0	0
		27,896	26,537	29,536	29,684	3,147	12
MINISTRY OF PUBLIC WORKS & ENVIRONMENT							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	3,256	16	16	16	0	0
68	PARKS	265	227	247	247	20	9
79	ENVIRONMENT AND NATURAL RESOURCES	1,413	1,374	1,460	1,454	80	6
81	PUBLIC LANDS & BUILDINGS	1,892	3,247	3,247	3,256	9	0
82	WORKS & ENGINEERING	13,402	11,422	12,220	12,502	1,080	9
		20,228	16,286	17,190	17,475	1,189	7

SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT REVENUE - continued

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	297	1,357	1,369	1,444	87	6
20	SPORT & RECREATION	319	275	275	305	30	11
30	MARINE AND PORTS	4,934	6,314	6,304	6,449	135	2
34	TRANSPORT CONTROL DEPARTMENT	30,983	31,534	31,534	29,807	(1,727)	(5)
35	PUBLIC TRANSPORTATION	5,245	5,551	5,551	5,551	0	0
48	MIN. OF TRANSPORT HQ	1,656	0	0	0	0	0
		43,434	45,031	45,033	43,556	(1,475)	(3)
MINISTRY OF NATIONAL SECURITY							
83	MIN OF NATIONAL SECURITY HQ	999	0	0	0	0	0
07	POLICE	630	698	732	693	(5)	(1)
45	FIRE SERVICES	242	170	170	170	0	0
		1,871	868	902	863	(5)	(1)
MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	630	643	711	908	265	41
23	CHILD & FAMILY SERVICES	220	225	225	225	0	0
		850	868	936	1,133	265	0
MINISTRY OF HOME AFFAIRS							
93	MIN. OF HOME AFFAIRS HQ	0	4	4	88	84	2,100
89	ENERGY	18,514	15,385	15,120	14,112	(1,273)	(8)
97	LAND TITLE & REGISTRATION	523	412	429	414	2	0
		19,037	15,801	15,553	14,614	(1,187)	(8)
		1,265,611	1,430,648	1,553,768	2,027,187	596,539	42

ANALYSIS OF CURRENT ACCOUNT REVENUE

HEAD (1)	REVENUE DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
TAXES & DUTIES							
10	CORPORATE INCOME TAX	0	187,500	279,000	753,206	565,706	302
12	CUSTOMS DUTY	225,879	214,887	218,513	218,513	3,626	2
38	PASSENGER TAXES	24,953	23,200	23,200	25,600	2,400	10
38	STAMP DUTIES	31,244	25,113	26,000	26,368	1,255	5
38	LAND TAX	89,754	87,000	87,000	85,000	(2,000)	(2)
38	FOREIGN CURRENCY PURCHASE TAX	32,374	32,972	35,000	35,800	2,828	9
38	PAYROLL TAX	612,607	621,663	637,010	634,901	13,238	2
38	HOTEL OCCUPANCY	5,012	7,100	7,100	7,300	200	3
38	CORPORATE SERVICE TAX	5,388	5,800	5,800	5,916	116	2
38	FINANCIAL SERVICES TAX	14,308	15,252	15,252	15,557	305	2
38	TRANSPORT INFRASTRUCTURE TAX	11,422	10,900	10,900	12,900	2,000	18
38	TIMESHARING TAX	30	31	31	31	0	0
94	SALE OF LAND TO NON-BERMUDIANS	6,218	5,500	6,500	6,218	718	13
FEES, PERMITS & LICENCES							
03	LIQUOR LICENCES	999	913	925	1,000	87	10
12	OTHER CUSTOMS FEES & CHARGES	1,933	2,223	2,037	2,078	(145)	(7)
12	WHARFAGE	960	1,180	1,011	1,134	(46)	(4)
13	POST OFFICE	1,806	2,500	2,675	2,837	337	13
27	IMMIGRATION RECEIPTS	18,791	18,561	20,267	20,690	2,129	11
29	TRADE & SERVICE MARK	2,059	1,950	2,084	2,100	150	8
30	FERRY SERVICES	602	850	800	850	0	0
30	SERVICES TO SEABORNE SHIPPING	3,272	4,135	4,094	4,175	40	1
32	PLANNING FEES AND SEARCHES	1,553	1,525	1,545	1,585	60	4
34	VEHICLE LICENCES AND REGISTRATION	30,972	31,540	31,532	29,813	(1,727)	(5)
35	BUS REVENUES	5,229	5,525	5,525	5,525	0	0
36	SOLID WASTE	5,133	4,865	5,163	5,233	368	8
36	WATER	2,050	4,000	4,000	4,000	0	0
36	RENTALS	3,445	3,603	3,599	3,599	(4)	(0)
39	COMPANIES - INTERNATIONAL	63,626	70,200	69,465	70,200	0	0
39	COMPANIES LOCAL	2,418	3,317	3,000	3,317	0	0
39	COMPANIES LICENCES	879	816	816	896	80	10
79	PLANT PRODUCTION & MARKETING CTRE	233	203	203	233	30	15
89	TELECOMMUNICATIONS RECEIPTS	18,337	15,208	14,942	13,946	(1,262)	(8)
OTHER RECEIPTS							
03	FINES AND FORFEITURES	2,702	3,133	3,133	3,898	765	24
11	INTEREST ON DEPOSITS	4,586	500	500	2,000	1,500	300
	OTHER REVENUE	34,837	16,983	25,146	20,768	3,785	22
		1,265,611	1,430,648	1,553,768	2,027,187	596,539	42

SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT EXPENDITURE

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE 2025/26 vs 2026/27	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
NON-MINISTRY DEPARTMENTS							
01	GOVERNOR & STAFF	1,659	1,484	1,484	1,611	127	9
02	LEGISLATURE	5,028	5,811	5,810	6,701	890	15
05	OFFICE OF THE AUDITOR	3,887	4,397	3,939	4,686	289	7
56	HUMAN RIGHTS COMMISSION	1,412	1,434	1,434	1,526	92	6
63	PARLIAMENTARY REGISTRAR	1,459	1,333	1,333	1,420	87	7
85	OMBUDSMAN'S OFFICE	969	1,100	1,100	1,174	74	7
92	INTERNAL AUDIT	909	1,115	1,115	1,177	62	6
98	INFORMATION COMMISSIONER'S OFFICE	1,131	1,200	1,200	1,280	80	7
101	PRIVACY COMMISSIONER'S OFFICE	2,063	2,242	2,242	2,393	151	7
		18,517	20,116	19,657	21,968	1,852	9
CABINET & DIGITAL INNOVATION							
09	CABINET OFFICE	11,990	13,834	14,450	15,387	1,553	11
13	POST OFFICE	10,198	10,130	10,130	10,404	274	3
18	LIBRARIES & ARCHIVES	3,223	3,393	3,393	3,561	168	5
32	DEPT. OF PLANNING	3,575	4,049	4,157	4,992	943	23
43	DEPT. OF INFORMATION & DIGITAL TECH.	8,354	9,211	9,361	10,203	992	11
51	DEPT. OF COMMUNICATIONS	3,288	3,614	3,614	3,800	186	5
61	DEPT. OF EMP & ORG. DEVELOPMENT	8,132	8,458	8,847	9,646	1,188	14
80	PROJECT MANAGEMENT & PROCUREMENT	898	925	925	990	65	7
		49,658	53,614	54,877	58,983	5,369	10
MINISTRY OF JUSTICE							
87	MIN. OF JUSTICE HQ	6,030	6,755	6,755	8,220	1,465	22
03	JUDICIAL DEPARTMENT	9,408	10,334	10,334	11,023	689	7
04	ATTORNEY GENERAL'S CHAMBERS	4,743	7,052	6,505	7,242	190	3
25	DEPT. OF CORRECTIONS	29,176	24,710	25,321	26,882	2,172	9
74	DEPT. OF COURT SERVICES	3,527	4,888	4,888	5,471	583	12
75	DEPT. OF PUBLIC PROSECUTIONS	3,729	4,001	4,001	4,403	402	10
		56,613	57,740	57,804	63,241	5,501	10
MINISTRY OF FINANCE							
10	MIN. OF FINANCE HQ	13,910	11,817	12,615	25,386	13,569	115
11	ACCOUNTANT GENERAL	81,818	106,552	111,531	120,649	14,097	13
28	SOCIAL INSURANCE	2,822	2,894	2,526	2,508	(386)	(13)
38	OFFICE OF THE TAX COMMISSIONER	2,922	4,303	4,303	5,309	1,006	23
39	REGISTRAR OF COMPANIES	8,090	12,517	9,535	11,707	(810)	(6)
49	LAND VALUATION	903	977	951	945	(32)	(3)
58	DEBT & LOAN GUARANTEES	129,133	127,527	127,527	124,753	(2,774)	(2)
		239,598	266,587	268,988	291,257	24,670	9
MINISTRY OF EDUCATION							
16	MIN. OF EDUCATION HQ	6,915	7,515	7,715	6,968	(547)	(7)
17	DEPT. OF EDUCATION	119,624	126,102	126,102	133,918	7,816	6
41	BERMUDA COLLEGE	14,654	15,574	15,574	15,574	0	0
		141,193	149,191	149,391	156,460	7,269	5

SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT EXPENDITURE

- continued

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
MINISTRY OF HEALTH							
21	MIN. OF HEALTH HQ	10,154	15,634	11,979	23,721	8,087	52
22	DEPT. OF HEALTH	31,224	36,764	31,320	41,700	4,936	13
24	HOSPITALS	155,530	177,141	207,193	211,146	34,005	19
91	HEALTH INSURANCE	2,561	15,901	13,503	25,911	10,010	63
		199,469	245,440	263,995	302,478	57,038	23
MINISTRY OF ECONOMY & LABOUR							
44	MIN. OF ECONOMY & LABOUR HQ	717	1,075	1,075	1,099	24	2
14	DEPT. OF STATISTICS	2,357	3,358	3,358	4,613	1,255	37
27	IMMIGRATION	5,808	6,867	6,942	7,061	194	3
29	REGISTRY GENERAL	1,817	1,944	1,944	2,210	266	14
60	WORKFORCE DEVELOPMENT	4,263	4,519	4,482	4,732	213	5
94	DEPT. OF ECONOMIC DEVELOPMENT	7,751	8,623	8,584	7,933	(690)	(8)
99	DEPT. OF LABOUR	864	1,199	1,199	1,437	238	20
		23,577	27,585	27,584	29,085	1,500	5
MINISTRY OF PUBLIC WORKS & ENVIRONMENT							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	8,330	6,620	6,620	6,993	373	6
68	PARKS	8,870	11,547	11,548	11,839	292	3
79	ENVIRONMENT AND NATURAL RESOURCES	8,668	9,148	9,148	10,210	1,062	12
81	PUBLIC LANDS & BUILDINGS	23,193	22,469	22,469	22,682	213	1
82	WORKS & ENGINEERING	38,483	34,316	34,616	39,177	4,861	14
		87,544	84,100	84,401	90,901	6,801	8
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	18,684	34,079	34,729	39,120	5,041	15
20	SPORT & RECREATION	8,402	9,948	9,948	10,708	760	8
30	MARINE & PORTS	21,696	23,787	23,787	24,494	707	3
34	TRANSPORT CONTROL DEPARTMENT	5,286	6,008	6,008	6,047	39	1
35	PUBLIC TRANSPORTATION	24,210	25,279	25,279	26,083	804	3
48	MIN. OF TRANSPORT HQ	15,709	0	0	0	0	0
52	DEPARTMENT OF CULTURE	1,938	2,497	2,497	2,646	149	6
		95,925	101,598	102,248	109,098	7,500	7
MINISTRY OF NATIONAL SECURITY							
83	MIN. OF NATIONAL SECURITY HQ	2,367	4,966	4,966	5,315	349	7
06	DEFENCE	9,579	9,810	9,810	11,249	1,439	15
07	POLICE	70,105	69,769	70,769	74,395	4,626	7
12	CUSTOMS	18,919	19,493	19,493	20,864	1,371	7
45	FIRE SERVICES	20,841	17,916	17,916	19,176	1,260	7
88	NATIONAL DRUG CONTROL	4,132	5,035	5,035	5,989	954	19
		125,943	126,989	127,989	136,988	9,999	8
MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	11,562	14,111	13,976	16,052	1,941	14
23	CHILD & FAMILY SERVICES	19,627	21,133	22,161	22,821	1,688	8
55	FINANCIAL ASSISTANCE	55,735	56,030	56,030	58,401	2,371	4
		86,924	91,274	92,167	97,274	6,000	7

SUMMARY BY DEPARTMENT OF CURRENT ACCOUNT EXPENDITURE
- continued

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
MINISTRY OF HOME AFFAIRS							
93	MIN. OF HOME AFFAIRS HQ	1,230	3,584	3,556	3,899	315	9
89	ENERGY	539	526	680	795	269	51
97	LAND TITLE & REGISTRATION	1,476	1,657	1,657	1,873	216	13
		3,245	5,767	5,893	6,567	800	14
MINISTRY OF HOUSING & MUNICIPALITIES							
90	MIN. OF HOUSING & MUNICIPALITIES HQ	0	914	914	937	23	3
53	BERMUDA HOUSING CORP	6,640	6,640	6,640	7,269	629	9
		6,640	7,554	7,554	8,206	652	9
		1,134,846	1,237,555	1,262,548	1,372,506	134,951	11

ANALYSIS OF CURRENT ACCOUNT EXPENDITURE BY OBJECT ACCOUNT

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	2025/26 vs 2026/27 (\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	350,005	384,964	374,953	411,465	26,501	7
	WAGES	89,953	83,296	84,514	87,814	4,518	5
	EMPLOYER OVERHEAD	77,914	99,914	105,312	113,880	13,966	14
	OTHER PERSONNEL COSTS	6,500	6,402	6,453	8,360	1,958	31
	TRAINING	2,576	4,849	4,880	5,904	1,055	22
	TRANSPORT	1,638	2,185	2,223	2,588	403	18
	TRAVEL	2,953	4,147	3,937	4,630	483	12
	COMMUNICATIONS	6,947	7,907	7,809	7,499	(408)	(5)
	ADVERTISING & PROMOTION	1,248	1,834	1,654	1,978	144	8
	PROFESSIONAL SERVICES	51,740	71,000	70,991	99,245	28,245	40
	RENTALS	11,372	14,698	13,794	15,397	699	5
	REPAIR & MAINTENANCE	21,118	23,739	23,447	27,077	3,338	14
	INSURANCE	9,579	9,961	9,902	10,485	524	5
	ENERGY	16,434	17,431	17,376	17,801	370	2
	CLOTHING & UNIFORMS	1,364	1,325	1,281	1,300	(25)	(2)
	MATERIALS & SUPPLIES	21,602	25,371	24,849	27,698	2,327	9
	EQUIPMENT	1,603	973	1,099	1,039	66	7
	OTHER EXPENSES	4,158	4,315	4,353	5,558	1,243	29
	RECEIPTS CREDITED TO PROG	0	(19,083)	(18,915)	(22,174)	(3,091)	16
	GRANTS & CONTRIBUTIONS	329,296	364,705	395,014	420,114	55,409	15
	PUBLIC DEBT CHARGES	126,846	127,622	127,622	124,848	(2,774)	(2)
		1,134,846	1,237,555	1,262,548	1,372,506	134,951	11

SUMMARY BY DEPARTMENT OF CAPITAL ACCOUNT EXPENDITURE

HEAD (1)	DESCRIPTION (2)	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)
NON-MINISTRY DEPARTMENTS					
01	GOVERNOR AND STAFF	954	2,000	2,044	1,056
02	LEGISLATURE	368	900	674	1,700
05	OFFICE OF THE AUDITOR	34	21	20	0
63	PARLIAMENTARY REGISTRAR	0	17	16	10
98	INFORMATION COMMISSIONER'S OFFICE	6	10	0	36
101	PRIVACY COMMISSIONER'S OFFICE	0	18	0	3
		1,362	2,966	2,754	2,805
CABINET & DIGITAL INNOVATION					
09	CABINET OFFICE	0	1,520	1,199	512
13	POST OFFICE	11	17	16	141
18	LIBRARIES & ARCHIVES	109	5	5	14
43	DEPT. OF INFORMATION & DIGITAL TECH.	5,609	6,525	6,525	5,500
51	DEPT. OF COMMUNICATIONS	20	7	5	15
61	DEPT. OF EMP. & ORG. DEVELOPMENT	14	14	10	10
80	PROJECT MANAGEMENT & PROCUREMENT	14	65	14	0
		5,777	8,153	7,774	6,192
MINISTRY OF JUSTICE					
87	MIN. OF JUSTICE HQ	134	29	10	16
03	JUDICIAL DEPARTMENT	8	1,018	258	0
04	ATTORNEY GENERAL'S CHAMBERS	7	10	0	0
25	DEPT. OF CORRECTIONS	666	1,002	1,590	2,885
74	DEPT. OF COURT SERVICES	0	0	0	25
75	DEPT. OF PUBLIC PROSECUTIONS	0	14	6	10
		815	2,073	1,864	2,936
MINISTRY OF FINANCE					
10	MIN. OF FINANCE HQ	1,827	160	130	311
11	ACCOUNTANT GENERAL	92	153	88	114
28	SOCIAL INSURANCE	35	0	0	249
38	OFFICE OF THE TAX COMMISSIONER	72	335	100	1,230
39	REGISTRAR OF COMPANIES	193	1,500	1,100	800
49	LAND VALUATION	0	0	28	35
		2,219	2,148	1,446	2,739
MINISTRY OF EDUCATION					
17	DEPT. OF EDUCATION	5,316	7,688	7,597	12,950
41	BERMUDA COLLEGE	1,050	500	500	1,090
		6,366	8,188	8,097	14,040
MINISTRY OF HEALTH					
21	MIN. OF HEALTH HQ	0	0	0	47
22	DEPT. OF HEALTH	362	3,231	1,978	2,083
24	HOSPITALS	6,623	6,626	18,626	12,131
		6,985	9,857	20,604	14,261

SUMMARY BY DEPARTMENT OF CAPITAL ACCOUNT EXPENDITURE
- continued

HEAD	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)
(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF ECONOMY & LABOUR					
14	DEPT. OF STATISTICS	0	198	73	123
27	IMMIGRATION	38	379	195	1,000
29	REGISTRY GENERAL	99	336	218	164
60	WORKFORCE DEVELOPMENT	0	17	16	19
99	LABOUR	14	0	0	6
		151	930	502	1,312
MINISTRY OF PUBLIC WORKS & ENVIRONMENT					
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	4,047	12,075	9,666	16,225
68	PARKS	1,164	2,325	1,724	2,700
79	ENVIRONMENT AND NATURAL RESOURCES	347	4,500	1,290	4,630
81	PUBLIC LANDS & BUILDINGS	6,950	7,189	8,835	9,800
82	WORKS & ENGINEERING	21,164	31,238	22,857	40,283
		33,672	57,327	44,372	73,638
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT					
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	1,303	2,724	1,500	3,505
20	SPORT & RECREATION	580	2,254	2,241	3,485
30	MARINE & PORTS SERVICES	10,715	11,485	9,079	3,783
34	TRANSPORT CONTROL DEPARTMENT	162	201	198	210
35	PUBLIC TRANSPORTATION	887	6,654	2,525	7,469
48	MIN. OF TRANSPORT HQ	0	0	0	0
52	DEPARTMENT OF CULTURE	222	50	50	70
		13,869	23,368	15,593	18,522
MINISTRY OF NATIONAL SECURITY					
83	MIN. NATIONAL SECURITY HQ	293	1,140	526	1,265
06	DEFENCE	424	1,022	1,358	3,100
07	POLICE	686	3,275	2,536	2,910
12	CUSTOMS	6	533	0	600
45	FIRE SERVICES	2,375	3,391	1,538	1,489
88	NATIONAL DRUG CONTROL	3	10	10	2
		3,787	9,371	5,968	9,366
MINISTRY OF YOUTH SOCIAL DEVELOPMENT & SENIORS					
86	MIN OF YOUTH, SOC DEVELP & SENIORS HQ	244	1,833	907	2,100
23	CHILD & FAMILY SERVICES	89	39	191	376
55	FINANCIAL ASSISTANCE	0	4	2	0
		333	1,876	1,100	2,476
MINISTRY OF HOME AFFAIRS					
93	MIN. OF HOME AFFAIRS HQ	21	0	0	0
89	ENERGY	0	0	0	350
97	LAND TITLE & REGISTRATION	0	550	0	500
		21	550	0	850
MINISTRY OF HOUSING & MUNICIPALITIES					
90	MIN. OF HOUSING & MUNICIPALITIES HQ	4,232	5,960	11,032	5,990
53	BERMUDA HOUSING CORPORATION	22,130	17,000	17,000	26,873
		26,362	22,960	28,032	32,863
		101,719	149,767	138,106	182,000

EMPLOYMENT SUMMARY BY DEPARTMENT

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

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	(8)
NON-MINISTRY DEPARTMENTS							
01	GOVERNOR & STAFF	13	14	13	14	0	0
02	LEGISLATURE	54	55	54	55	0	0
05	OFFICE OF THE AUDITOR	25	28	25	30	2	7
56	HUMAN RIGHTS COMMISSION	7	7	7	7	0	0
63	PARLIAMENTARY REGISTRAR	3	6	5	6	0	0
85	OMBUDSMAN'S OFFICE	5	6	5	6	0	0
92	INTERNAL AUDIT	7	9	9	9	0	0
98	INFORMATION COMMISSIONER'S OFFICE	7	6	6	6	0	0
101	PRIVACY COMMISSIONER'S OFFICE	14	14	12	14	0	0
		135	145	136	147	2	1
CABINET & DIGITAL INNOVATION							
09	CABINET OFFICE	42	51	44	51	0	0
13	POST OFFICE	125	125	121	115	(10)	(8)
18	LIBRARIES & ARCHIVES	23	24	23	23	(1)	(4)
32	DEPT. OF PLANNING	33	36	36	36	0	0
43	DEPT. OF INFORMATION & DIGITAL TECH.	49	50	50	54	4	8
51	DEPT. OF COMMUNICATIONS	28	28	26	31	3	11
61	DEPT OF EMP. & ORG. DEVELOPMENT	61	63	58	63	0	0
80	PROJECT MANAGEMENT & PROCUREMENT	8	8	8	9	1	13
		369	385	366	382	(3)	(1)
MINISTRY OF JUSTICE							
87	MIN. OF JUSTICE HQ	13	18	21	22	4	22
03	JUDICIAL DEPARTMENT	64	70	64	72	2	3
04	ATTORNEY GENERAL'S CHAMBERS	32	39	36	40	1	3
25	DEPT. OF CORRECTIONS	172	224	175	218	(6)	(3)
74	DEPT. OF COURT SERVICES	38	38	32	38	0	0
75	DEPT. OF PUBLIC PROSECUTIONS	28	29	26	29	0	0
		347	418	354	419	1	0
MINISTRY OF FINANCE							
10	MIN. OF FINANCE HQ	16	19	18	20	1	5
11	ACCOUNTANT GENERAL	34	41	35	42	1	2
28	SOCIAL INSURANCE	22	26	26	28	2	8
38	OFFICE OF THE TAX COMMISSIONER	29	35	29	35	0	0
39	REGISTRAR OF COMPANIES	35	59	42	48	(11)	(19)
49	LAND VALUATION	8	8	8	7	(1)	(13)
		144	188	158	180	(8)	(4)
MINISTRY OF EDUCATION							
16	MIN. OF EDUCATION HQ	6	6	6	6	0	0
17	DEPT. OF EDUCATION	1,074	1,082	1,082	1,034	(48)	(4)
		1,080	1,088	1,088	1,040	(48)	(4)
MINISTRY OF HEALTH							
21	MIN. OF HEALTH HQ	22	28	18	28	0	0
22	DEPT. OF HEALTH	246	296	266	300	4	1
91	HEALTH INSURANCE	2	18	1	18	0	0
		270	342	285	346	4	1

EMPLOYMENT SUMMARY BY DEPARTMENT - continued

HEAD (1)	DESCRIPTION (2)	2024/25 ACTUAL (3)	2025/26 ORIGINAL (4)	2025/26 REVISED (5)	2026/27 ESTIMATE (6)	DIFFERENCE	
						2025/26 vs 2026/27 (7)	% (8)
MINISTRY OF ECONOMY & LABOUR							
44	MIN. OF ECONOMY & LABOUR HQ	6	5	5	5	0	0
14	DEPT. OF STATISTICS	20	27	24	31	4	15
27	IMMIGRATION	51	50	50	49	(1)	(2)
29	REGISTRY GENERAL	20	20	21	22	2	10
60	WORKFORCE DEVELOPMENT	21	21	21	21	0	0
94	DEPT. OF ECONOMIC DEVELOPMENT	6	7	7	7	0	0
99	DEPT. OF LABOUR	5	9	4	9	0	0
		129	139	132	144	5	4
MINISTRY OF PUBLIC WORKS & ENVIRONMENT							
36	MIN. OF PUBLIC WORKS HQ	28	39	36	40	1	3
68	PARKS	99	132	111	141	9	7
79	ENVIRONMENT AND NATURAL RESOURCES	76	79	69	84	5	6
81	PUBLIC LANDS & BUILDINGS	138	162	135	157	(5)	(3)
82	WORKS & ENGINEERING	273	308	299	321	13	4
		614	720	650	743	23	3
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	8	13	13	14	1	8
20	SPORT & RECREATION	45	46	46	46	0	0
30	MARINE & PORTS	125	162	142	162	0	0
34	TRANSPORT CONTROL DEPARTMENT	46	46	37	46	0	0
35	PUBLIC TRANSPORTATION	188	244	190	243	(1)	(0)
48	MIN. OF TRANSPORT HQ	5	0	0	0	0	0
52	DEPARTMENT OF CULTURE	8	10	10	10	0	0
		425	521	438	521	0	0
MINISTRY OF NATIONAL SECURITY							
83	MIN. OF NATIONAL SECURITY HQ	9	16	12	15	(1)	(6)
06	DEFENCE	43	47	47	47	0	0
07	POLICE	443	482	432	473	(9)	(2)
12	CUSTOMS	164	181	175	184	3	2
45	FIRE SERVICES	155	164	146	164	0	0
88	NATIONAL DRUG CONTROL	18	27	20	27	0	0
		832	917	832	910	(7)	(1)
MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS							
86	MIN. OF YOUTH, SOCIAL DEVELOP. & SENIORS HQ	74	87	84	90	3	3
23	CHILD & FAMILY SERVICES	104	117	108	123	6	5
55	FINANCIAL ASSISTANCE	34	41	34	41	0	0
		212	245	226	254	9	4
MINISTRY OF HOME AFFAIRS							
93	MIN. OF HOME AFFAIRS HQ	8	16	15	16	0	0
89	ENERGY	4	4	4	5	1	25
97	LAND TITLE & REGISTRATION	11	13	11	13	0	0
		23	33	30	34	1	3
MINISTRY OF HOUSING & MUNICIPALITIES							
90	MIN. OF HOUSING & MUNICIPALITIES HQ	0	5	5	5	0	0
		0	5	5	5	0	0
TOTAL		4,580	5,146	4,700	5,125	(21)	(0)

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

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

EXPLANATORY NOTES - continued

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

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

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

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

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

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

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

EXPLANATORY NOTES - continued

10. Zero Based Budgeting (ZBB)

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

11. DEFINITIONS OF CURRENT ACCOUNT EXPENDITURE OBJECT ACCOUNTS

EMPLOYEE COSTS

4005 SALARIES

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

4250 WAGES

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

4400 EMPLOYER OVERHEAD

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

4600 OTHER PERSONNEL COSTS

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

4900 TRAINING

Provision for training Government employees and potential employees.

EXPLANATORY NOTES – continued

OTHER OPERATIONAL EXPENSES

5001 TRANSPORT

Transport of goods, hire of vehicles and freight costs.

5050 TRAVEL

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

5100 COMMUNICATIONS

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

5180 ADVERTISING AND PROMOTION

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

5250 PROFESSIONAL SERVICES

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

5450 RENTALS

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

5500 REPAIR AND MAINTENANCE

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

DEFINITIONS OF EXPENDITURE OBJECT ACCOUNTS

5650 INSURANCE

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

5700 ENERGY

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

5750 CLOTHING AND UNIFORMS

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

5800 MATERIALS AND SUPPLIES

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

EXPLANATORY NOTES – continued

6050 EQUIPMENT*

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

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

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

6450 OTHER EXPENSES

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

6600 RECEIPTS CREDITED TO PROGRAMME

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

6750 WORKS AND ENGINEERING DEPARTMENTAL SUPPORT

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

6790 TRANSFER TO OTHER FUNDS

Contributions to funds other than the Consolidated Fund.

GRANTS AND CONTRIBUTIONS

6810 GRANTS AND CONTRIBUTIONS

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

PUBLIC DEBT

7105 PUBLIC DEBT CHARGES

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

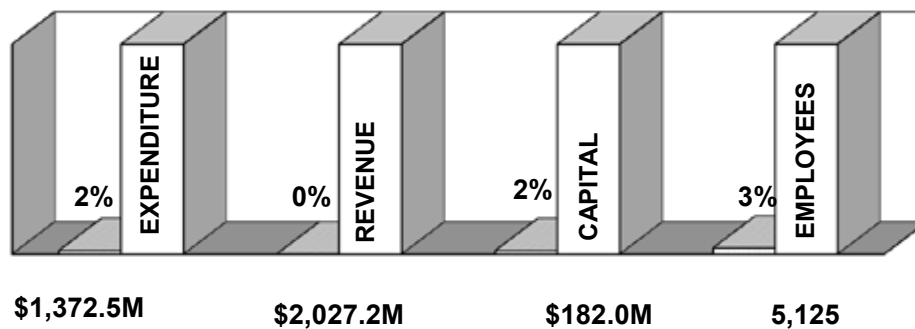
NON-MINISTRY DEPARTMENTS



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

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
01	GOVERNOR & STAFF	1,659	1,484	1,484	1,611	127	9
02	LEGISLATURE	5,028	5,811	5,810	6,701	890	15
05	OFFICE OF THE AUDITOR	3,887	4,397	3,939	4,686	289	7
56	HUMAN RIGHTS COMMISSION	1,412	1,434	1,434	1,526	92	6
63	PARLIAMENTARY REGISTRAR	1,459	1,333	1,333	1,420	87	7
85	OMBUDSMAN'S OFFICE	969	1,100	1,100	1,174	74	7
92	INTERNAL AUDIT	909	1,115	1,115	1,177	62	6
98	INFORMATION COMMISSIONER'S OFFICE	1,131	1,200	1,200	1,280	80	7
101	PRIVACY COMMISSIONER'S OFFICE	2,063	2,242	2,242	2,393	151	7
		18,517	20,116	19,657	21,968	1,852	9
REVENUE (\$000)							
05	OFFICE OF THE AUDITOR	644	457	369	315	(142)	(31)
63	PARLIAMENTARY REGISTRAR	298	250	275	250	0	0
		942	707	644	565	(142)	(20)
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	40	66	36	55		
	DEVELOPMENT	1,322	2,900	2,718	2,750		
		1,362	2,966	2,754	2,805		
EMPLOYEE NUMBERS		135	145	136	147	2	1

FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

HEAD 01 GOVERNOR AND STAFF

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
0101	GENERAL						
	11000 GOVERNOR'S OFFICE	1,242	1,167	1,167	1,257	90	8
	11010 DEPUTY GOVERNOR'S OFFICE	417	317	317	354	37	12
	TOTAL	1,659	1,484	1,484	1,611	127	9

HEAD 01 GOVERNOR AND STAFF - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,017	904	904	998	94	10
	WAGES	234	263	263	277	14	5
	OTHER PERSONNEL COSTS	11	11	11	17	6	55
	TRAVEL	23	8	8	20	12	150
	COMMUNICATIONS	18	15	15	17	2	13
	ADVERTISING & PROMOTIONS	1	1	1	1	0	0
	PROFESSIONAL SERVICES	2	2	2	3	1	50
	RENTALS	32	16	16	20	4	25
	REPAIR AND MAINTENANCE	47	82	82	72	(10)	(12)
	INSURANCE	1	0	0	0	0	0
	ENERGY	116	92	92	86	(6)	(7)
	CLOTHING, UNIFORMS & LAUNDRY	17	1	1	1	0	0
	MATERIALS & SUPPLIES	19	21	21	26	5	24
	EQUIPT. (MINOR CAPITAL)	11	7	7	6	(1)	(14)
	OTHER EXPENSES	110	61	61	67	6	10
	TOTAL	1,659	1,484	1,484	1,611	127	9

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	11000 GOVERNOR'S OFFICE	10	10	10	10	0	0
	11010 DEPUTY GOVERNOR'S OFFICE	3	4	3	4	0	0
	TOTAL	13	14	13	14	0	0

HEAD 01 GOVERNOR AND STAFF - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 11000 - Governor's Office				
Meets Premier Weekly	32	50	32	50
Monthly meetings with Commanding Officer of Bermuda Regiment	11	12	12	12
Hosted various Major Social events	9	15	10	20
Bi-Weekly meetings with Commissioner of Bermuda Police Service	7	20	24	20
Monthly meetings with The Director of Public Prosecutions	10	12	12	12
Sign off all public service appointments within 48 hours	100%	100%	100%	100%
Number of weekly conferences with senior staff of the Bermuda Police Service*	24	40	15	40
Number of quarterly meetings with The Auditor General*	3	4	3	4
Number of quarterly meetings with The Ombudsman*	3	4	4	4
Number of quarterly meetings with The Information Commissioner*	3	4	4	4
Number of National Aviation Security Meetings chaired*	1	1	1	1
Attendance at annual Overseas Territories Joint Ministerial Council meeting*	YES	YES	YES	YES
BUSINESS UNIT: 11010 - Deputy Governor's Office				
Process official documents within 2 days of receipt	95%	100%	95%	100%
Ensure timely delivery of UK diplomatic mail to and from Bermuda	100%	100%	100%	100%
Attends the Emergency Measures Organization Meetings	100%	100%	100%	100%
Chair Meetings of BSSC	4	4	4	4
Attend meetings of the Defence Board	2	2	2	2
Percentage of Emergency Travel Documents processed	100%	100%	100%	100%

HEAD 02 LEGISLATURE

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	2026/27
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
0201	GENERAL						
	12000 ADMINISTRATION	978	1,361	1,360	1,392	31	2
	12002 YOUTH PARLIAMENT	1	6	6	6	0	0
	12010 MINISTERS AND MEMBERS	3,923	4,310	4,310	5,150	840	19
	12015 OPPOSITION LEADER'S OFFICE	126	134	134	153	19	14
	TOTAL	5,028	5,811	5,810	6,701	890	15

HEAD 02 LEGISLATURE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	4,425	4,809	4,808	5,672	863	18
	WAGES	40	48	48	48	0	0
	OTHER PERSONNEL COSTS	39	62	67	64	2	3
	TRAINING	0	4	44	4	0	0
	COMMUNICATIONS	69	90	90	90	0	0
	ADVERTISING & PROMOTION	27	29	29	29	0	0
	PROFESSIONAL SERVICES	122	400	363	412	12	3
	REPAIR AND MAINTENANCE	116	124	135	138	14	11
	ENERGY	7	30	6	0	(30)	(100)
	MATERIALS & SUPPLIES	8	14	17	17	3	21
	EQUIPT. (MINOR CAPITAL)	2	4	6	8	4	100
	OTHER EXPENSES	2	26	26	4	(22)	(85)
	GRANTS & CONTRIBUTIONS	171	171	171	215	44	26
	TOTAL	5,028	5,811	5,810	6,701	890	15

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	12000 ADMINISTRATION	6	7	6	7	0	0
	12010 MINISTERS AND MEMBERS	47	47	47	47	0	0
	12015 OPPOSITION LEADER'S OFFICE	1	1	1	1	0	0
	TOTAL	54	55	54	55	0	0

HEAD 02 LEGISLATURE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 12000 - Administration				
No. of procedural and substantive motions drafted for Members per legislative session (House & Senate)	310	Contingent on the Legislative Agenda	450	Contingent on the Legislative Agenda
No. of informational documents provided to Members	192	Contingent on the Legislative Agenda	400	Contingent on the Legislative Agenda
Members' workshop on parliamentary practice and the legislative process	2	3	3	3
No. of courses offered to Senior Public Officers on the legislative process	2	1	1	1
No. of attendees at courses offered to Senior Public Officers	75	18	18	18
No. of PR/educational initiatives informing the public on the work of the Legislature	1	2	1	2
No. of persons accessing the streaming service of parliament sittings	4,979	10,000	8,000	10,000
No. of visits to the parliament website	253,990	150,000	175,000	200,000
No. of visitors to Facebook & Instagram Page	6,892	5,000	5,000	7,000
No. of visitors to the public gallery during House and Senate meetings. (Veritas Place)	108	250	250	250
No. of visitors to Veritas Place	59	250	150	250
No. of tours to Veritas Place	15	25	25	25
No. of school class visits to the Legislature (Veritas Place)	0	5	5	5
% of staff undertaking training and professional development	100%	100%	100%	100%
No. of postings of Reports/Papers/Communications on parl. Website	52	150	100	150
Information requests on procedural advice and research responded within 48 hours	98%	100%	99%	100%
BUSINESS UNIT: 12002 - Youth Parliament				
No. of youth parliamentarian participating in each legislative session	12	18	15	20
No. of youth parliament meetings	20	25	20	25
Major debates on parochial issues eg. Youth unemployment	0	2	2	2
Participation in two international forums	1	2	2	2
Debates and convening of youth parliament broadcasted on CITV	0	1	1	1

HEAD 02 LEGISLATURE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 12010 - Ministers and Members				
Parliamentary Committee Meetings Held:-				
No. of House & Grounds Committee	8	12	15	15
No. of Public Accounts Committee	8	18	18	18
No. of Audit Office Committee	3	5	3	5
No. of Private Bills Committee	0	3	3	3
No. of Standing Orders & Privileges Committee	2	7	4	5
No. of Parliamentary Oversight Committee*	N/A	N/A	7	15
No. of Members participating in CPA and international virtual parliamentary seminars and training	8	15	10	15
No of Members participating inhouse professional development and/or training in parliamentary practice and procedures* (Workshops locally)	35	47	47	10
Number of House of Assembly Meetings held	17	TBD per Legislative Calendar	26	TBD per Legislative Calendar
Number of Senate Meetings Held	14	TBD per Legislative Calendar	20	TBD per Legislative Calendar
Number of Public Bills passed	37	TBD per Legislative Agenda	45	TBD per Legislative Agenda
Number of Private Bills passed	0	Contingent upon Petitions	2	Contingent upon Petitions
No. of Subsidiary legislative items processed through the Legislature	34	Contingent upon Legislative Agenda	50	Contingent upon Legislative Agenda
Publications and Reports:-				
Total Parliamentary Committee Reports Tabled	2	12	10	12
Number of Special Select & Joint Select Committee Reports Tabled	0	5	2	3
Number of Departmental and Quango Reports tabled by Ministers* & Speaker	32	30	30	35
BUSINESS UNIT: 12015 - The Opposition Leader's Office				
Allocation of adequate funding for operations of Opposition Leader's Office and professional services to Opposition Leader	86K	86K	86K	100K
Semi-annual review on the adequacy of funds used by Opposition Leader's Office	2	2	2	2

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

1. To strengthen the accountability, transparency, and integrity of the Government of Bermuda and Public Sector entities through the delivery of assurance services and sound guidance of the highest quality.
2. To leverage collective expertise and facilitate a collaborative and professional work environment.
3. To adhere to the highest standards of excellence and maintain a steadfast commitment to continuous improvement across all areas of the operations while fostering a culture of accountability.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
0501	GENERAL						
	15000 AUDIT	3,887	4,397	3,939	4,686	289	7
	TOTAL	3,887	4,397	3,939	4,686	289	7

HEAD 05 OFFICE OF THE AUDITOR GENERAL - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,208	3,464	3,041	3,742	278	8
	OTHER PERSONNEL COSTS	18	22	22	12	(10)	(45)
	TRAINING	18	27	27	30	3	11
	TRAVEL	14	28	27	33	5	18
	COMMUNICATIONS	50	50	57	58	8	16
	ADVERTISING & PROMOTIONS	0	1	0	0	(1)	(100)
	PROFESSIONAL SERVICES	201	368	343	359	(9)	(2)
	RENTALS	222	234	222	234	0	0
	REPAIR & MAINTENANCE	98	140	140	157	17	12
	ENERGY	36	40	38	40	0	0
	MATERIALS & SUPPLIES	22	22	22	20	(2)	(9)
	OTHER EXPENSES	0	1	0	1	0	0
	TOTAL	3,887	4,397	3,939	4,686	289	7

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8317 Audit Fees	644	457	369	315	(142)	(31)
	TOTAL	644	457	369	315	(142)	(31)

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
	15000 AUDIT	25	28	25	30	2	7
	TOTAL	25	28	25	30	2	7

HEAD 05 OFFICE OF AUDITOR GENERAL - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 15000 Audit				
Number of Financial Statement Audits Completed	45	50	56	50
Number of Financial Statement Reviews Completed	5	8	8	7
Number of non-financial audits completed	2	3	2	2
Annual Report Released (due by March 31 of the following fiscal year)	-	2024-25	2024-25	2025-26
% team members who met minimum CPD requirements	80	100	100	100
% of audit staff time allocated to the annual Consolidated Fund Audit	90	90	90	90
% of audit staff time allocated to other audits during the Consolidated Fund audit	10	10	10	10

HEAD 56 HUMAN RIGHTS COMMISSION

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
5601	GENERAL						
	66020 OFFICE OF THE COMMISSION	1,370	1,331	1,331	1,414	83	6
	66030 APPOINTMENT COMMITTEE	7	22	22	12	(10)	(45)
	66040 TRIBUNALS	35	81	81	100	19	23
	TOTAL	1,412	1,434	1,434	1,526	92	6

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	SALARIES	703	750	750	786	36	5
	OTHER PERSONNEL COSTS	2	1	1	1	0	0
	TRAINING	13	3	3	18	15	500
	TRAVEL	0	0	0	3	3	0
	COMMUNICATIONS	17	16	16	15	(1)	(6)
	ADVERTISING & PROMOTION	23	35	35	32	(3)	(9)
	PROFESSIONAL SERVICES	445	422	422	456	34	8
	RENTALS	126	137	137	137	0	0
	REPAIR AND MAINTENANCE	59	48	48	53	5	10
	INSURANCE	4	4	4	6	2	50
	MATERIALS & SUPPLIES	15	16	16	17	1	6
	EQUIPMT.(MINOR CAPITAL)	5	2	2	2	0	0
	TOTAL	1,412	1,434	1,434	1,526	92	6

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	(7)	% (8)
	66020 HRC ADMINISTRATION	7	7	7	7	0	0
	TOTAL	7	7	7	7	0	0

HEAD 56 HUMAN RIGHTS COMMISSION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 66020 Office of the Human Rights Commission				
Policy recommendations regarding the Human Rights framework in Bermuda	1	2	3	2
Training of Officers on legislative amendments	2	4	4	4
Number of complaints engaged in the Voluntary Mediation Program	6	9	10	12
Number of complaints determined to have merit and referred to a Human Rights Tribunal for adjudication	11	5	10	8
Number of external organization policies reviewed	10	9	13	10
Internal Education and Training	New Measure	New Measure	143.5	140
Number of educational engagements/public communications/resources	51	56	71	73
BUSINESS UNIT: 66040 Human Rights Tribunal				
Decisions issued within 30 days of the conclusion of a Hearing	0%	100%	0%	50%
Tribunal Decisions Registered in Supreme Court	4	12	1	12

HEAD 63 PARLIAMENTARY REGISTRAR

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6301 PARLIAMENTARY REGISTRAR							
73000	ADMINISTRATION	832	1,064	1,064	1,157	93	9
73005	BOUNDARIES COMMISSION	57	88	88	90	2	2
73010	GENERAL & BYE ELECTIONS	570	149	149	124	(25)	(17)
73015	MUNICIPALITIES ELECTIONS	0	32	32	29	(3)	(9)
73017	ELECTION REFORM RESEARCH	0	0	0	20	20	0
		1,459	1,333	1,333	1,420	87	7

HEAD 63 PARLIAMENTARY REGISTRAR - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	465	789	788	835	46	6
	OTHER PERSONNEL COSTS	0	0	1	1	1	0
	TRAINING	0	3	3	1	(2)	(67)
	TRAVEL	14	26	26	32	6	23
	COMMUNICATIONS	8	8	8	11	3	38
	ADVERTISING & PROMOTION	38	79	79	65	(14)	(18)
	PROFESSIONAL SERVICES	370	111	111	124	13	12
	RENTALS	140	152	152	151	(1)	(1)
	REPAIR AND MAINTENANCE	98	64	64	97	33	52
	ENERGY	0	2	2	13	11	550
	CLOTHING, UNIFORMS & LAUNDRY	1	3	3	3	0	0
	MATERIALS & SUPPLIES	119	48	48	51	3	6
	EQUIPMT. (MINOR CAPITAL)	4	2	2	2	0	0
	OTHER EXPENSES	183	41	41	29	(12)	(29)
	CAPITAL RECHARGES	19	5	5	5	0	0
	TOTAL	1,459	1,333	1,333	1,420	87	7

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8440 Apostille Fees	291	250	275	250	0	0
	8615 General	6	0	0	0	0	0
	8619 Parliamentary Registrar	1	0	0	0	0	0
	TOTAL	298	250	275	250	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73000 ADMINISTRATION	3	6	5	6	0	0
	TOTAL	3	6	5	6	0	0

HEAD 63 PARLIAMENTARY REGISTRAR -continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 73000 - Administration				
Voter registrations updated per total population.	75%	75%	75%	75%
Number of online registrations increased over the previous year.	80%	25%	80%	Discontinued
Stakeholder engagements conducted to increase the awareness of voter registration and electoral processes.	1	3	1	2
Increase voter awareness through expanded education efforts for both candidates and the general public.	0	0	0	50%
BUSINESS UNIT: 73005 - Boundaries Commission				
Constituency Boundaries Commission will complete its assessment of the constituency boundaries of Bermuda and submit its report to the House of Assembly.	25%	100%	50%	100%
BUSINESS UNIT: 73010 - General/Bye Elections				
Operational and administrative election procedures reviewed and updated.	100%	100%	100%	Discontinued
Complete all tasks associated with election preparations by the second half of the fiscal period	100%	100%	100%	Discontinued
Complete review of GE results application and update it.	100%	100%	100%	Completed
Implement the four-year strategic plan to strengthen election operations and ensure full readiness for the next election cycle.	0	0	0	25%
BUSINESS UNIT: 73015 - Municipalities Elections				
Extraordinary municipal elections completed within 60 days of the occurrence of the vacancy.	100%	100%	100%	100%
BUSINESS UNIT: 73017- Election Reform Research				
Research on alternative voting methods to facilitate absentee voting.	0	0	0	50%

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	2025/26 vs 2026/27 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8501 GENERAL							
95000 ADMINISTRATION		969	1,100	1,100	1,174	74	7
	TOTAL	969	1,100	1,100	1,174	74	7

HEAD 85 OMBUDSMAN'S OFFICE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	664	786	786	830	44	6
	TRAINING	8	8	8	9	1	13
	TRAVEL	16	16	16	16	0	0
	COMMUNICATIONS	11	12	12	11	(1)	(8)
	ADVERTISING & PROMOTIONS	9	13	13	13	0	0
	PROFESSIONAL SERVICES	127	114	114	140	26	23
	RENTALS	71	72	72	80	8	11
	REPAIR & MAINTENANCE	20	23	23	23	0	0
	ENERGY	9	12	12	12	0	0
	MATERIALS & SUPPLIES	20	26	26	26	0	0
	EQUIPMT. (MINOR CAPITAL)	12	10	10	11	1	10
	OTHER EXPENSES	2	8	8	3	(5)	(63)
	TOTAL	969	1,100	1,100	1,174	74	7

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
95000	ADMINISTRATION	5	6	5	6	0	0
	TOTAL	5	6	5	6	0	0

HEAD 85 OMBUDSMAN'S OFFICE

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
1. Enhance the impact of our work:				
Percentage of investigations that comply with timelines prescribed in the Complaint Handling & Investigations Policy	50%	50%	50%	0
Number and type of "how we work" information published about our service (website/social media postings)	40	50	60	0
Number of information sessions about our service delivered to the public sector	4	4	4	0
Number of engagements with local / international colleagues to exchange information and discuss best practice	18	25	25	0
Percentage of compliance with outside body reporting obligations (PATI, PIPA, Annual Report, Audit, etc.)	80%	100%	100%	0
Percentage of monitor/follow up within 90 days after recommendations have been made following investigation	100%	100%	100%	0
2. Extend our accessibility				
Number of information sessions about our service delivered to community groups	2	4	0	0
Percentage of service-users surveyed to capture data on their satisfaction levels	0%	50%	0%	50%
Percentage of electronic / printed Office information published for non English speakers and persons with disabilities	75%	75%	75%	75%
3. Expand our community outreach				
Number of engagements with media about our current activities and other information of public interest	3	4	2	4
Number of informal public information engagements ("pop-ups")	2	2	0	2
Number of updates on our current activities and other information of public interest posted via social media	84	50	84	84
Percentage of surveyed public that reports overall awareness of the work our office does	35%	60%	Not measured	60%
Percentage of surveyed public that reports overall satisfaction with our office	58%	60%	Not measured	60%

HEAD 92 INTERNAL AUDIT

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	(8)
9201	GENERAL						
	102000 ADMINISTRATION	909	1,115	1,115	1,177	62	6
	TOTAL	909	1,115	1,115	1,177	62	6

HEAD 92 INTERNAL AUDIT - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	809	981	981	1,038	57	6
	TRAINING	0	6	6	6	0	0
	TRAVEL	0	8	8	8	0	0
	COMMUNICATIONS	2	4	4	4	0	0
	ADVERTISING & PROMOTIONS	0	1	1	1	0	0
	PROFESSIONAL SERVICES	4	5	5	5	0	0
	RENTALS	66	72	72	74	2	3
	REPAIR & MAINTENANCE	26	30	30	33	3	10
	MATERIALS & SUPPLIES	2	5	5	5	0	0
	EQUIPMT. (MINOR CAPITAL)	0	3	3	3	0	0
	TOTAL	909	1,115	1,115	1,177	62	6

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
102000	ADMINISTRATION	7	9	9	9	0	0
	TOTAL	7	9	9	9	0	0

HEAD 92 INTERNAL AUDIT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 102000 Administration				
85% of draft reports issued by the date included in the assignment terms of reference	Achieved	85%	85%	85%
An average of 40 hours of continuing professional development per auditor	Achieved	100%	100%	100%
Submit communciations to the Internal Audit Chairperson within 10 days of the previous quarter	Achieved	100%	100%	100%
Target of 80% of satisfied/or very satisfied on customer satisfaction rating on Post Audit Questionnaire	Achieved	80%	80%	80%
95% of staff level met utilization	Achieved	95%	95%	95%
Number of management recommendations issued from audit projects:	20	N/A	N/A	N/A
Number of management agreed actions implemented as a result of audit projects by agreed upon date	18	N/A	N/A	N/A
Number of planned audit reports issued	4	6	6	6
Number of unplanned audit reports issued	0	N/A	N/A	N/A
Number of Surprise Compliance to Financial Instructions reports issued for Cash /Purchase Orders	4	5	4	5
Total number of reports issued	8	11	10	11

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 98 INFORMATION COMMISSIONER'S OFFICE

**CURRENT
ACCOUNT
ESTIMATES**

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
9801	GENERAL						
	108000 ADMINISTRATION	1,122	1,157	1,157	1,224	67	6
	108010 REVIEWS & DECISIONS	0	8	8	20	12	150
	108020 COMPLIANCE/BEST PRACTICES	7	8	8	6	(2)	(25)
	108030 PUBLIC AWARENESS	2	27	27	30	3	11
	TOTAL	1,131	1,200	1,200	1,280	80	7

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
		2024/25	2025/26	2025/26	2026/27	2025/26	
OBJECT CODE	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
	SALARIES	878	815	795	855	40	5
	WAGES	8	0	21	0	0	0
	OTHER PERSONNEL COSTS	11	0	0	0	0	0
	TRAINING	2	3	11	6	3	100
	TRAVEL	0	7	7	10	3	43
	COMMUNICATIONS	18	20	30	35	15	75
	ADVERTISING & PROMOTIONS	6	5	5	5	0	0
	PROFESSIONAL SERVICES	59	100	114	135	35	35
	RENTALS	95	147	120	125	(22)	(15)
	REPAIR AND MAINTENANCE	12	37	21	36	(1)	(3)
	ENERGY	9	11	20	20	9	82
	CLOTHING, UNIFORMS & LAUNDRY	1	0	0	0	0	0
	MATERIALS & SUPPLIES	7	20	20	20	0	0
	EQUIPMT. (MINOR CAPITAL)	18	26	26	26	0	0
	OTHER EXPENSES	7	9	10	7	(2)	(22)
	TOTAL	1,131	1,200	1,200	1,280	80	7

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(3)	(4)	(5)	(6)	2026/27	%
						(7)	(8)
108000	ADMINISTRATION	7	6	6	6	0	0
	TOTAL	7	6	6	6	0	0

HEAD 98 INFORMATION COMMISSIONER'S OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 108000 ADMINISTRATION				
Publish and file with the Legislature the ICO's s.58(1) Annual Report by the statutory deadline	Met	By 31 March 2026	By 31 March 2026	By 31 March 2027
Complete targeted review of internal guides, procedures and policy manuals	Not met	100% by 31 March 2026	100% by 31 March 2026	100% by 31 March 2027
Host 3 volunteers, interns or work shadow candidates per year	Not met	1	1	1
Conduct internal education sessions on best practices, information rights principles or other professional development topics	Partly met	1 per quarter	3	1 per quarter
Receive unqualified audit and publish Financial Statement	Met	FY2024/25 by 31 December 2025	FY2024/25 by 31 March 2026	FY2025/26 by 31 December 2026
Document application of new skill, knowledge or other value obtained from conferences and training attended by Information Commissioner and staff	Met	Within 10 working days of attending	Within 10 working days of attending	Within 10 working days of attending
Comply with statutory timeframes in responding to PATI requests	Partly met	100%	100%	100%
Submit s.58(3) annual return within deadline	Met	On 31 December 2025	On 31 December 2025	On 31 December 2026
BUSINESS UNIT: 108010 APPLICATIONS (APPEALS)				
Acknowledge receipt of applications for review within 5 working days	Mostly met	100%	100%	100%
Complete validation of applications for review within 3 weeks	Mostly met	100%	90%	100%
Complete and close valid applications within 8 months	Partly met	75%	50%	75%
Publish Information Commissioner's decisions on ico.bm within 7 working days of being issued	Met	100%	100%	100%
BUSINESS UNIT: 108020 COMPLIANCE/BEST PRACTICES				
Complete targeted review for compliance of Information Statements	Not met	100% by 31 March 2026	100% by 31 March 2026	100% by 31 March 2027
Complete targeted review of the ICO's guidances on the application of the PATI Act	Not met	100% by 31 March 2026	100% by 31 March 2026	100% by 31 March 2027
Organise and deliver quarterly best practice, leadership or good governance events for public authorities	Mostly met	4	2	4

HEAD 98 INFORMATION COMMISSIONER'S OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 108020 COMPLIANCE/BEST PRACTICES - cont.				
Respond to enquiries from public authorities on general questions about the PATI Act and its provisions within 3 working days	Mostly met	100%	90%	100%
Provide timely official comment, consultation and stakeholder engagement on draft legislation, statutory provisions and practice codes which impact the PATI Act or the right to access public records, on request	Met	80%	80%	80%
BUSINESS UNIT: 108030 PUBLIC AWARENESS				
Facilitate or collaborate on public engagements on information rights (outside of Right to Know Day activities)	Met	4	4	4
Receive feedback responses from public interactions	New	50	25	50
Facilitate public educational events to commemorate Right to Know Day on 28 September	Met	2	2	2
Conduct targeted public relations engagements to commemorate Right to Know Day on 28 September	Met	4	3	3
Post on social media regularly	New	Post twice a week	Post once per week	Post twice a week
Upload new content on ico.bm regularly	New	Upload once a week	Upload or update once a week	Upload or update once a week
Translate the ICO's public guides and flyers into Portuguese	Not met	Offer language on website	Offer language on website	Offer language on website
Respond to enquiries from the public on questions concerning the PATI Act and their rights within 3 working days	Mostly met	100%	90%	100%

MISSION STATEMENT

To regulate the use of personal information in Bermuda by organisations and to protect the rights of individuals in Bermuda in relation to the use of their personal information in accordance with the Personal Information Protection Act (PIPA) 2016.

DEPARTMENT OBJECTIVES

1. Enforcement
2. Education & Awareness
3. Internal Compliance
4. Staff Growth

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
0101 GENERAL							
111000 OPERATIONS		1,348	1,495	1,456	1,565	70	5
111010 COMMUNICATIONS		335	0	209	228	228	0
111020 INVESTIGATIONS		379	386	386	411	25	6
111030 INNOVATIONS		1	361	191	189	(172)	(48)
TOTAL		2,063	2,242	2,242	2,393	151	7

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,465	1,803	1,633	1,807	4	0
	OTHER PERSONNEL COSTS	3	4	4	4	0	0
	TRAINING	19	10	10	23	13	130
	TRAVEL	28	25	25	25	0	0
	COMMUNICATIONS	22	27	27	32	5	19
	ADVERTISING & PROMOTION	12	0	0	23	23	0
	PROFESSIONAL SERVICES	294	119	289	163	44	37
	RENTALS	100	155	155	169	14	9
	REPAIR AND MAINTENANCE	34	34	34	46	12	35
	ENERGY	18	12	12	36	24	200
	MATERIALS & SUPPLIES	10	10	10	24	14	140
	EQUIPMT. (MINOR CAPITAL)	44	34	34	31	(3)	(9)
	OTHER EXPENSES	14	9	9	10	1	11
	TOTAL	2,063	2,242	2,242	2,393	151	7

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
111000	ADMINISTRATION	8	8	6	7	(1)	(13)
111010	COMMUNICATIONS	2	0	2	2	2	0
111020	INVESTIGATIONS	3	3	3	3	0	0
111030	INNOVATION	1	3	1	2	(1)	(33)
	TOTAL	14	14	12	14	0	0

HEAD 101 PRIVACY COMMISSIONER'S OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 111000 Operations				
Increase staffing capacity and skills	2 FTE	Discontinue: Measure Completed	Discontinue Measure	Discontinue Measure
Establish advisory committee	-	-	Discontinue Measure	Discontinue: Measure
Draft and publish Annual Report with the Legislature	60%	100%	100%	FY 2025 by 30 June 2027
Receive audit and publish Financial Statements	FY 2019-23 published 30 June, 2025	FY 2023-25 published 30 June	FY 2018-2023 Completed	FY2024 and 2025
Draft and publish PATI Annual Return	Completed by 31 Dec 2026	100%	100%	Completed by 31 Dec 2026
Comply with statutory timeframes for PIPA, PATI, and other requests	100%	100%	100%	100%
Conduct annual risk assesment across whole of office	100%	100%	Discontinue Measure	Discontinue Measure
Review whole of office operations for compliance with privacy, confidentiality, security, human resources, human rights, financial, and other requirements	70%	100%	2 audits	4 audits
Project & programme management review of business operations on determined schedule	100%	100%	Discontinue Measure	Discontinue Measure
Execute office advisory committee secretariat functions to the satisfaction of members	N/A: Relevant board not in operation	100%	Discontinue Measure	Discontinue Measure
Develop mediation and alternative dispute resolution policies and procedures	Discontinue: Measure	Discontinue: Measure Completed	Discontinue Measure	Discontinue Measure
Performance appraisals and forward job planning for all staff	100%	100%	100%	100%
Staff attaining professional development goals	80%	100%	100%	100%
Awareness/education initiatives offered	14 workshops or events	20 workshops or events	6 workshops or events	4 workshops or events
Publications and guidance issued	10 publications	12 publications	12 publications	Discontinue Measure - Reassigned to 111030
Data protection and privacy conferences attended	8 conferences	10 conferences	10 conferences	Discontinue Measure
Advise and comment on Government initiatives and legislation relating to personal information	100%	100%	100%	100%
Execute strategic communications services	80%	100%	Discontinue Measure	Discontinue: New Measure Created
Achieve 90% satisfaction rate from members of public making general questions and enquiries	100%	100%	100%	100%

HEAD 101 PRIVACY COMMISSIONER'S OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 111000 Operations - cont.				
Advise and comment on initiatives by international regulatory bodies	100%	100%	100%	100%
Prepare to host Global Privacy Assembly Annual Meeting 2023	Discontinue: Measure Completed	-	Discontinue Measure Completed	Discontinue Measure
Draft and publish Annual Report with the Legislature*	60%	100%	Discontinue Measure - Duplicated	Discontinue Measure - Duplicate
Create and implement annual comms strategy with all planned campaigns delivered on schedule	N/A, measure was not in place	-	100%	100%
BUSINESS UNIT: 111020 Investigations				
Increase staffing capacity and skills	0	-	Discontinue Measure	Discontinue Measure
Develop regulatory strategy and procedures	75%	100%	Discontinue Measure: Completed	Discontinue Measure
Achieve 95% rate of timely resolution of investigations	100%	100%	100%	100%
Research and develop or procure relevant regulatory technologies to review and provide feedback to organisations	100%	100%	Discontinue Measure	Discontinue Measure
Audit representative sample of target sector, industry, or group	100%	100%	100%	100%
Post quarterly statistics reports on the website within 1 month following the end of the previous quarter	N/A	0	0	100%
BUSINESS UNIT: 111030 Innovation				
Increase staffing capacity and skills	0	Discontinue: Measure Completed	Discontinue Measure	Discontinue Measure
"Pink" Sandbox partnership engagements	0 (Pink Sandbox was being revamped)	100%	2 engagements	2 engagements
Develop and maintain online Innovation Hub to promote privacy by design resources	100%	100%	Discontinue Measure	Discontinue Measure
Achieve 90% satisfaction rate from members of public utilising Innovation Services Programme	100%	100%	Discontinue Measure	Discontinue Measure
Achieve 90% timeliness rate on project management deadlines and schedules	100%	100%	Discontinue Measure	Discontinue Measure
Develop operational templates and technical guidance for privacy programmes	12 templates or guidance notes	12 templates or guidance notes	Discontinue Measure	Discontinue Measure modified see below
Modified Measure - Develop guidance	N/A, measure was not in place	-	7 guidance notes	6 guidance notes

HEAD 101 PRIVACY COMMISSIONER'S OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 111030 Innovation - cont.				
Develop slides and scripts for innovation training	12 training scripts	12 training scripts	Completed	Discontinue: Measure Completed
Research, analysis, and written reports on emerging issues (*modified, see measure below)	2 reports	6 reports	Discontinue Measure	Discontinue Measure modified see below
Research analytical reports	modified	-	-	2 reports
Crosswalks*	-	-	1	2
Basic training module scripts *	-	-	7 training modules	2 training modules
Survey & analysis *	-	-	4 external quarterly surveys	2 biannual PrivCom surveys

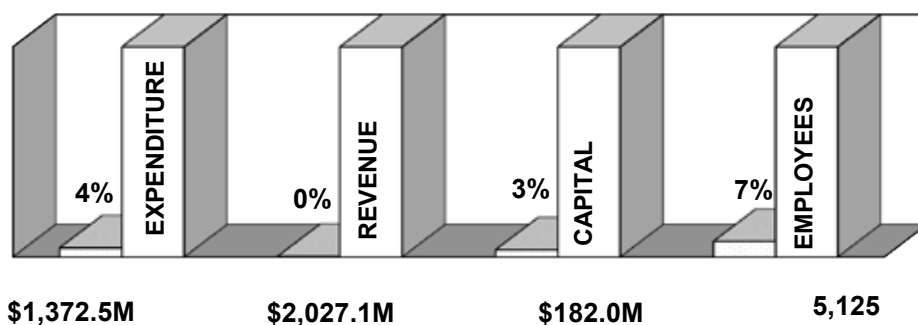
CABINET OFFICE & DIGITAL INNOVATION



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

The Hon. Diallo Rabain, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
09	CABINET OFFICE	11,990	13,834	14,450	15,387	1,553	11
13	POST OFFICE	10,198	10,130	10,130	10,404	274	3
18	LIBRARIES & ARCHIVES	3,223	3,393	3,393	3,561	168	5
32	DEPT. OF PLANNING	3,575	4,049	4,157	4,992	943	23
43	DEPT. OF INFORMATION & DIGITAL TECH.	8,354	9,211	9,361	10,203	992	11
51	DEPT. OF COMMUNICATIONS	3,288	3,614	3,614	3,800	186	5
61	DEPT. OF EMP. & ORG. DEVELOPMENT	8,132	8,458	8,847	9,646	1,188	14
80	PROJECT MGMT & PROCUREMENT	898	925	925	990	65	7
		49,658	53,614	54,877	58,983	5,369	10
REVENUE (\$000)							
09	CABINET OFFICE	13	5	15	25	20	400
13	POST OFFICE	1,777	2,359	2,559	2,750	391	17
18	LIBRARIES & ARCHIVES	7	8	8	8	0	0
32	DEPT. OF PLANNING	1,993	1,936	1,956	1,995	59	3
		3,790	4,308	4,538	4,778	470	11
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	5,777	7,153	6,583	5,592		
	DEVELOPMENT	0	1,000	1,191	600		
		5,777	8,153	7,774	6,192		
EMPLOYEE NUMBERS		369	385	366	382	(3)	(1)



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 09 CABINET OFFICE - continued

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0901 GENERAL							
19000 ADMINISTRATION		6,253	7,070	6,784	7,180	110	2
19010 PROTOCOL & OFFICIAL HOSPITALTY		522	785	650	858	73	9
19015 POLICY & STRATEGY		550	907	602	703	(204)	(22)
19080 HEAD OF PUBLIC SERVICE		601	454	695	1,679	1,225	270
19085 PATI/PIPA UNIT		766	862	862	911	49	6
		8,692	10,078	9,593	11,331	1,253	12
0902 ECONOMIC POLICY & FOREIGN AFFAIRS							
19035 LONDON OFFICE		1,467	1,456	1,456	1,534	78	5
19045 WASHINGTON DC OFFICE		415	462	462	487	25	5
19075 BRUSSELS OFFICE		454	343	343	352	9	3
		2,336	2,261	2,261	2,373	112	5
0903 GOVERNMENT REFORM							
19020 SAFETY & HEALTH		58	135	135	141	6	4
19040 MINISTRY ADMINISTRATION		354	385	490	783	398	103
19090 DIGITAL TRANSFORMATION		550	975	1,971	759	(216)	(22)
		962	1,495	2,596	1,683	188	13
TOTAL		11,990	13,834	14,450	15,387	1,553	11

HEAD 09 CABINET OFFICE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	6,080	7,402	7,122	7,531	129	2
	WAGES	242	264	217	280	16	6
	OTHER PERSONNEL COSTS	26	22	22	22	0	0
	TRAINING	143	50	39	389	339	678
	TRANSPORT	0	1	1	1	0	0
	TRAVEL	334	267	286	399	132	49
	COMMUNICATIONS	83	97	99	107	10	10
	ADVERTISING & PROMOTION	63	38	28	62	24	63
	PROFESSIONAL SERVICES	3,108	3,775	4,733	4,150	375	10
	RENTALS	1,173	1,135	1,071	1,208	73	6
	REPAIR AND MAINTENANCE	171	183	191	177	(6)	(3)
	INSURANCE	8	14	14	18	4	29
	ENERGY	138	127	139	138	11	9
	MATERIALS & SUPPLIES	168	172	215	321	149	87
	EQUIPMT.(MINOR CAPITAL)	4	29	29	25	(4)	(14)
	OTHER EXPENSES	189	183	186	484	301	164
	GRANTS AND CONTRIBUTIONS	60	75	58	75	0	0
	TOTAL	11,990	13,834	14,450	15,387	1,553	11

REVENUE SUMMARY

REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8119 Planning Appeals	13	0	15	20	20	0
	8316 PATI (Pub Access to Info) Fees	0	5	0	5	0	0
	TOTAL	13	5	15	25	20	400

HEAD 09 CABINET OFFICE - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2025/26 vs 2026/27 (7)	% (8)
19000	GENERAL ADMINISTRATION	25	27	24	27	0	0
19010	PROTOCOL & HOSPITALITY	2	4	3	4	0	0
19015	POLICY & STRATEGY	4	5	5	5	0	0
19020	SAFETY & HEALTH	0	1	1	1	0	0
19035	LONDON OFFICE	3	5	3	5	0	0
19040	MINISTRY ADMINISTRATION	3	3	3	4	1	33
19080	HEAD OF PUBLIC SERVICE	2	2	2	2	0	0
19085	PATI/PIPA UNIT	3	4	3	3	(1)	(25)
TOTAL		42	51	44	51	0	0

HEAD 09 CABINET OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 19000 General Administration				
3 day turn-around of Cabinet Conclusions 90% of time.	90%	100%	90%	90%
BUSINESS UNIT: 19015 Policy & Strategy				
Respond to requests for policy advice within 5 days	100%	100%	100%	100%
Respond to service requests within 48 hours.	100%	100%	100%	100%
Introduce policy monitoring & evaluation of Throne Speech /Budget statement undertakings	100%	100%	100%	100%
BUSINESS UNIT: 19020 Safety & Health				
Safety & Health audits undertaken	1	2	5	5
Safety Policies and Programmes Developed to enhance Safety Management Systems	1	1	1	2
Level of completion of Workplace and Building Inspections Assessments re Health and Wellness	9	10	10	10
Increase Compliance Rate - eg. ensuring Public officers receive Health and safety training throughout the year. Measure to reflect training participation.	30%	50%	50%	50%
BUSINESS UNIT: 19035 London Office				
Successfully achieve closure of 90% of detailed consular case work	100%	80-90%	100%	100%
Outcome of Joint Ministerial Council achieving 61 UK /Overseas Territory policy initiatives	80%	20-30% in 25-26	80%	90%
Deliverable on UK policy for Bermuda through 7 UK Government Departments	80%	80-90%	80%	80%
Facilitate 5 Bermuda Ministerial Delegation visits	100%	90-100%	135%	120%
Direct advocacy to 200 UK Members of Parliament	100%	80-100%	50%	100%
Establishing the Bermuda All Party Parliamentary Group	50%	90-100%	100%	100%
BUSINESS UNIT: 19045 DC Office				
Engage with US organizations in the Digital Asset and Fintech industry to have one conference hosted in Bermuda	50%	100%	100%	100%
Secure three business leads resulting in meaningful engagement or progression in domiciling in Bermuda	100%	100%	100%	100%
Create and maintain an up-to-date database of Bermudian college students residing in the US	50%	100%	75%	100%

HEAD 09 CABINET OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 19075 BRUSSELS OFFICE				
Provide policy advice to the Government of Bermuda on relevant developments within European Union and Member States	100%	100%	100%	100%
Support 2 Ministerial and Delegation visits	100%	100%	100%	100%
BUSINESS UNIT: 19080 Head of Public Service				
Gross Misconduct cases will be adjudicated within an eight-week period.	100%	80%	80%	80%
Customer complaints logged and responded to within 48 hours	30%	50%	45%	60%
Second cohort to begin Leadership Programme by October 1st, 2022	Achieved	discontinued	discontinued	discontinued
Develop and implement an updated Government Reform Plan	Achieved	discontinued	discontinued	discontinued
Government Reform Agenda initiatives to be implemented	2	discontinued	discontinued	discontinued
Introduction of training and apprenticeship programmes	2	4	2	2
Program initiatives resulting in increased efficiencies	2	discontinued	discontinued	discontinued
BUSINESS UNIT: 19085 PATI/PIPA Unit				
Respond within 5 working days to requests for assistance with administrative and legal aspects of Public Access to Information	100	100%	100	100
Respond within 5 working days to requests for assistance with administrative and legal aspects of Personal Information Protection Act	100	100%	100	100
BUSINESS UNIT: 19085 PATI/PIPA Unit				

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 13 POST OFFICE - continued

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
1309	CORPORATE SERVICES						
23000	GENERAL	1,231	1,392	1,393	1,333	(59)	(4)
23005	I T SUPPORT	407	473	473	495	22	5
23015	MANAGEMENT & FINANCIAL ACCOUNT	618	551	551	615	64	12
23020	PEROT PHILATELIC	232	243	243	257	14	6
23055	PT - MAIL COLLECTIONS	0	20	20	0	(20)	(100)
		2,488	2,679	2,680	2,700	21	1
1310	OPERATIONS						
23030	HM - MAIL COLLECTIONS	0	153	153	147	(6)	(4)
23050	HM - EXPRESS MAIL	7	10	10	0	(10)	(100)
23090	WK - MAIL COLLECTIONS	37	44	44	44	0	0
23115	SN - MAIL COLLECTIONS	25	31	31	30	(1)	(3)
23165	MA - MAIL COLLECTIONS	35	38	38	44	6	16
23190	GE - MAIL COLLECTIONS	28	34	34	34	0	0
23240	CENTRAL MAIL PROCESSING UNIT	2,598	2,337	2,336	2,640	303	13
23315	CR - MAIL COLLECTIONS	25	34	34	33	(1)	(3)
23340	FL - MAIL COLLECTIONS	29	32	32	34	2	6
23365	DV - MAIL COLLECTIONS	28	34	34	33	(1)	(3)
23410	COURIER SERVICES	174	9	9	0	(9)	(100)
23500	SUB-POST OFFICES	1,830	1,992	1,992	1,806	(186)	(9)
23550	MAIL OPERATIONS	2,894	2,703	2,703	2,859	156	6
		7,710	7,451	7,450	7,704	253	3
TOTAL		10,198	10,130	10,130	10,404	274	3

HEAD 13 POST OFFICE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	6,467	6,571	6,571	6,358	(213)	(3)
	WAGES	2,123	1,620	1,620	2,242	622	38
	OTHER PERSONNEL COSTS	1	0	0	0	0	0
	TRAINING	2	25	25	31	6	24
	TRANSPORT	57	91	91	111	20	22
	TRAVEL	19	36	36	36	0	0
	COMMUNICATIONS	64	70	70	70	0	0
	ADVERTISING & PROMOTION	10	44	44	30	(14)	(32)
	PROFESSIONAL SERVICES	57	77	77	66	(11)	(14)
	RENTALS	467	396	396	300	(96)	(24)
	REPAIR AND MAINTENANCE	425	584	584	573	(11)	(2)
	INSURANCE	11	12	12	5	(7)	(58)
	ENERGY	171	211	211	180	(31)	(15)
	CLOTHING, UNIFORMS & LAUNDRY	6	60	60	60	0	0
	MATERIALS & SUPPLIES	216	224	224	222	(2)	(1)
	EQUIPMT.(MINOR CAPITAL)	18	50	50	35	(15)	(30)
	OTHER EXPENSES	84	59	59	85	26	44
	TOTAL	10,198	10,130	10,130	10,404	274	3

HEAD 13 POST OFFICE - continued

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2025/26
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8311 Terminal Dues	(265)	225	250	250	25	11
	8312.02 Tax Mail	0	1	1	0	(1)	(100)
	8312.03 Post Box Keys	1	1	1	1	0	0
	8312.06 Courier Service Fee	0	32	32	32	0	0
	8312.09 MyBermuda Post Fees	386	523	523	453	(70)	(13)
	8312.10 Mail Redirection Fee	0	1	1	0	(1)	(100)
	8312.11 Mail Redirection Fee - Foreign	2	1	1	0	(1)	(100)
	8312.13 Hold Mail Fees	1	0	0	1	1	0
	8550.01 PO Business Reply Service	0	5	5	0	(5)	(100)
	8550.02 PO Mail Handling Fee	24	45	45	60	15	33
	8550.03 PO Postage Paid Permit	8	15	15	7	(8)	(53)
	8550.04 PO Intl Business Reply Service	0	1	1	0	(1)	(100)
	8609 Philatelic - A/C Holders	0	45	45	0	(45)	(100)
	8611 Philatelic - Local	29	31	31	19	(12)	(39)
	8611.02 Souvenir Sales	0	0	0	3	3	0
	8613 Philatelic - Other	0	10	10	0	(10)	(100)
	8629 Stamp Sales-General	210	431	431	176	(255)	(59)
	8629.02 Mailing - Registration Fees	0	0	0	20	20	0
	8635 Frankpost Sales-General	338	175	351	900	725	414
	8635.01 Frankpost Sales-BRS Returns	0	3	3	0	(3)	(100)
	8637 Frankpost Sales-I.D.E	49	52	52	22	(30)	(58)
	8639 Frankpost Sales-Parcel	0	5	5	0	(5)	(100)
	8639.01 Local Parcels Delivery	9	0	0	4	4	0
	8639.02 Parcels - Foreign	77	75	75	33	(42)	(56)
	8639.05 Parcels - Wharfage (PMS)	30	0	0	25	25	0
	8639.06 Parcels - Terminal Handli (PMS)	15	0	0	15	15	0
	8641 Bulk Mail	361	227	227	322	95	42
	8641.01 Bulk Mail Cancellation Fees	2	2	2	8	6	300
	8675 Other Retail Sales	0	1	1	0	(1)	(100)
	8676.01 Packing Materials - Envelopes	0	2	2	0	(2)	(100)
	8676.02 Packing Materials - Bubble Wrap	0	3	3	0	(3)	(100)
	8676.03 Packing Materials - Boxes	0	3	3	0	(3)	(100)
	8676.04 Packing Materials - Misc.	0	1	1	0	(1)	(100)
	8759.01 P.O.Box Rental Fee	484	412	412	394	(18)	(4)
	8759.02 P.O.Box Late Penalty Fee	16	29	29	4	(25)	(86)
	8889 Sundry Receipts	0	2	1	1	(1)	(50)
	TOTAL	1,777	2,359	2,559	2,750	391	17

HEAD 13 POST OFFICE - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
23000	GENERAL	10	10	10	9	(1)	(10)
23005	IT SUPPORT	2	2	2	2	0	0
23015	MANAGEMENT & FINANCIAL ACCOUNT	7	7	7	7	0	0
23020	PEROT PHILATELIC	3	3	2	2	(1)	(33)
23240	CENTRAL MAIL PROCESSING UNIT	28	27	27	29	2	7
23500	SUB-POST OFFICES	28	28	26	24	(4)	(14)
23550	MAIL OPERATIONS	47	48	47	42	(6)	(13)
		125	125	121	115	(10)	(8)

HEAD 13 POST OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
CORPORATE SERVICES				
PROGRAMME 325 - Administration and Finance				
Increase in the amount of revenue earned year on year.	0	3%	0%	2%
Submit returns of employees Performance Appraisals and Forward Job Plans to the Department of Human Resources by the required deadlines	98%	100%	98%	100%
Ensure that all recruitment for positions within the BPO is completed as fairly, transparently, and as accurately as possible based on the DHR recruitment code and best practices, within three (3) months for local candidates, and five (5) months for overseas candidates	100%	100%	100%	100%
Number of succession plans developed and implemented for both key and other BPO positions	0	10	5	10
PROGRAMME 330 - IT Services				
Ensure contingency plans in place for IT services and infrastructure to ensure continuity of service due to natural disasters, system failures, and unplanned delays	<2 days	<2 days	<2 days	<2 days
Ensure minimum business impact in the event of an IT service change as measured by the number of application related unplanned downtime	< 4 hours	< 6 hours	< 6 hours	< 4 hours
Service and equipment repair and response recovery timeliness	<8 hours	< 8 hours	<8 hours	< 8 hours
Upgrade UPU systems annually and related databases	90%	100%	100%	100%
Ensure UPU technical compliance per UPU product and technical specifications	80%	100%	100%	100%
PROGRAMME 335 - Philatelic Services				
The number and timeliness of stamp issues	3	3 issues 100% per schedule	3	3
Increase sales volume of Philatelic products	10%	3%	3%	5%
Percentage increase in the philatelic collectors standing order customer base	10%	5%	3%	5%

HEAD 13 POST OFFICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
OPERATIONS				
PROGRAMME 340 - Central Mail Processing Unit PROGRAMME 345 - Sub-Post Offices PROGRAMME 350 - Courier Services				
The BPO's ranking among the 198 countries within the UPU for on-time international delivery standards and ranking for Express Mail Service (EMS), inclusive of a 95% on-time delivery standard	75	50	55	45
EMS on-time delivery performance against UPU benchmark of 95%	95%	98%	98%	98%
Transmission of all EDI events in less than 24 hours to all partners	95%	98%	98%	98%
Parcel delivery performance against UPU global target of 95%	99%	98%	98%	99%
Percentage of letter mail delivered locally within 4 working days of receipt (98% delivery standard)	98%	98%	98%	98%
PROGRAMME 340 - Central Mail Processing Unit				
Percentage of outbound international mail ready for transportation within 2 working days of receipt at the Central Mail Processing Unit	100%	100%	100%	100%
PROGRAMME 345 - Sub-Post Offices				
Percentage of total available post boxes rented	65%	75%	68%	75%
Reduction in overall customer complaints	30%	30%	30%	30%
Completion of annual customer service training for all Postmistresses and Customer Service Representatives	50%	100%	50%	100%

HEAD 18 LIBRARIES & ARCHIVES

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
1801	LIBRARIES						
28000	COLLECTION MANAGEMENT	356	435	435	424	(11)	(3)
28060	ADULT SERVICES	612	623	626	660	37	6
28100	ARCHIVAL SERVICES	300	341	331	366	25	7
28110	YOUTH SERVICES	468	478	480	556	78	16
28120	RECORD MANAGEMENT SERVICES	818	844	844	860	16	2
28130	ADMINISTRATION	669	672	677	695	23	3
	TOTAL	3,223	3,393	3,393	3,561	168	5

HEAD 18 LIBRARIES & ARCHIVES - continued

CURRENT ACCOUNT ESTIMATES

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,965	2,199	2,200	2,322	123	6
	WAGES	115	8	8	9	1	13
	TRAINING	9	15	9	15	0	0
	TRANSPORT	2	4	4	4	0	0
	TRAVEL	1	0	6	0	0	0
	COMMUNICATIONS	32	26	34	28	2	8
	ADVERTISING & PROMOTION	21	21	21	21	0	0
	PROFESSIONAL SERVICES	27	60	40	35	(25)	(42)
	RENTALS	427	446	446	452	6	1
	REPAIR AND MAINTENANCE	176	197	188	214	17	9
	INSURANCE	1	2	2	2	0	0
	ENERGY	159	185	185	185	0	0
	MATERIALS & SUPPLIES	238	229	237	273	44	19
	EQUIPMT. (MINOR CAPITAL)	50	0	12	0	0	0
	OTHER EXPENSES	0	1	1	1	0	0
	TOTAL	3,223	3,393	3,393	3,561	168	5

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8142 Library Programme Fees	4	3	3	3	0	0
	8143 Lost Cards	0	1	1	1	0	0
	8145 Computer Fees	2	1	1	1	0	0
	8307 Photocopy Charges	1	2	2	2	0	0
	8877 Reimbursements	0	1	1	1	0	0
	TOTAL	7	8	8	8	0	0

HEAD 18 LIBRARIES & ARCHIVES - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2025/26 vs 2026/27 (7)	% (8)
28000	COLLECTION MANAGEMENT	3	3	2	3	0	0
28060	ADULT SERVICES	5	6	6	6	0	0
28100	ARCHIVAL SERVICES	3	3	3	4	1	33
28110	YOUTH SERVICES	4	4	4	5	1	25
28120	RECORD MANAGEMENT SERVICES	4	4	4	3	(1)	(25)
28130	ADMINISTRATION	4	4	4	2	(2)	(50)
TOTAL		23	24	23	23	(1)	(4)

HEAD 18 LIBRARIES & ARCHIVES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 28000 - Collection Management				
Years of Microfilm Digitized	4.5 years	8 years	5 years	4 years
Content Units Viewed Online	804,235	600,000	750,000	800,000
New books catalogued within 3 months of receipt	99%	95%	95%	95%
Titles catalogued within 30 days	99%	75%	80%	80%
Closed Collection requests filled within 2 days	95%	95%	95%	95%
ISBN requests received	38	30	35	30
ISBN requests answered within 2 days	100%	100%	100%	100%
Bermuda queries answered within 3 days	95%	95%	95%	95%
BUSINESS UNIT: 28060 - Adult Services				
Patron awareness of programs & services via Constant Contact	40%	50%	50%	50%
Requests for microfilm copies filled within 3 days	80%	80%	80%	95%
Number of programs conducted relative to previous year	220	220	260	260
Increase in number of people attending programmes relative to previous year	2,718	2,750	2,500	2,800
Public Internet available for community access	20%	95%	75%	95%
Increase Libby (e-bks + e-audiobks) awareness and usage	10%	20%	20%	20%
New adult members added the Adult Library	593	500	516	550
BUSINESS UNIT: 28100 - Archival Services				
Appraisals in relation to disposition instructions for unscheduled records identified for the disposal outcome "Transfer to Archives"	0	5	5	10
Number of appraisals in relation to disposition instructions for unscheduled records identified for the disposal outcome "Review" completed	2	4	4	2
Volumes Conserved/Restored/Digitized	5	20	20	25
Records requests for on-site consultation in the Reading room within 30 minutes	95%	95%	95%	95%
Written correspondence answered within one month	100%	100%	100%	100%
BUSINESS UNIT: 28110 - Youth Services				
Increase in Number of people attending programmes relative to previous year	5%	10%	10%	20%
Books catalogued within 3 months of receipt	100%	100%	100%	100%
Increase in number of people using the Youth Library relative to previous year	0	10%	10%	20%
Youth Library users per annum	12,000	12,000	12,000	12,250
Total membership	7,500	7,500	7,500	7,600
Percentage of the youth population	60%	66%	66%	68%
Number of programmes	175	175	175	180
Number of persons attending programmes	2,500	2,500	2,600	2,600

HEAD 18 LIBRAIRES & ARCHIVES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 28120 - Records Management Services				
Accessions received and departments provided with relevant transfer documentation in accordance with department accessioning ratios/timelines	100%	100%	100%	100%
RM enquiries responded to within three business days	100%	100%	100%	100%
Stored records circulated within two business days from receipt of request	100%	100%	100%	100%
Records scheduled before transfer to storage	100%	100%	100%	100%
Transfer documentation reviewed against GRC database to ensure accuracy of accession data	100%	100%	100%	100%
Records scheduling projects completed within 6 months	70%	75%	75%	80%
Records dispositions completed within 1 month of disposition authorization	100%	100%	100%	100%
RIM onsite department support	75%	80%	90%	90%
RIM stakeholder engagement and liaison activities (meetings, presentations, training, communications).	95%	100%	100%	100%
Supply records requested by users from off-site storage within 24 hours	100%	100%	100%	100%
BUSINESS UNIT: 28130 - Administration				
Decrease in number of security incidents	60%	0	75%	80%
Decrease in number of calls to Police	25%	0	85%	90%

MISSION STATEMENT

Ensure the sustainable management of the natural and built environment.

DEPARTMENT OBJECTIVES

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

HEAD 32 DEPARTMENT OF PLANNING - continued

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3203	ADMINISTRATION						
	42000 GENERAL ADMINISTRATION	525	1,129	1,177	1,679	550	49
		525	1,129	1,177	1,679	550	49
3204	FORWARD PLANNING						
	42060 FORWARD PLANNING	827	699	699	740	41	6
		827	699	699	740	41	6
3205	DEVELOPMENT MANAGEMENT						
	42020 FRONT DESK OPERATION	77	292	292	321	29	10
	42050 ENFORCEMENT & SEARCHES	349	339	339	359	20	6
	42070 DEVELOPMENT MANAGEMENT	793	696	696	708	12	2
		1,219	1,327	1,327	1,388	61	5
3206	BUILDING CONTROL						
	42080 BUILDING PERMITS	256	204	264	468	264	129
	42090 INSPECTIONS	748	690	690	717	27	4
		1,004	894	954	1,185	291	33
	TOTAL	3,575	4,049	4,157	4,992	943	23

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,988	3,447	3,447	4,036	589	17
	WAGES	62	0	0	0	0	0
	TRAINING	0	1	1	7	6	600
	TRAVEL	8	13	13	13	0	0
	COMMUNICATIONS	11	11	11	13	2	18
	ADVERTISING & PROMOTION	0	1	1	2	1	100
	PROFESSIONAL SERVICES	121	28	88	288	260	929
	RENTALS	14	318	318	322	4	1
	REPAIR AND MAINTENANCE	325	205	205	268	63	31
	INSURANCE	2	3	3	3	0	0
	CLOTHING, UNIFORMS & LAUNDRY	1	1	1	1	0	0
	MATERIALS & SUPPLIES	14	18	66	34	16	89
	EQUIPMT. (MINOR CAPITAL)	28	0	0	0	0	0
	OTHER EXPENSES	0	0	0	5	5	0
	GRANTS AND CONTRIBUTIONS	1	3	3	0	(3)	(100)
	TOTAL	3,575	4,049	4,157	4,992	943	23

HEAD 32 DEPARTMENT OF PLANNING - continued

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8123 Planning Application Fees	560	550	550	560	10	2
	8125 Subdivision Fees	26	30	50	25	(5)	(17)
	8127 Building Permit Fees	731	710	710	760	50	7
	8128 Condominium Registrations	0	1	1	0	(1)	(100)
	8133 Searches	236	234	235	240	6	3
	8517 Elevator Licences	352	350	350	350	0	0
	8881 Penalties	75	61	60	60	(1)	(2)
	8889 Sundry Receipts	13	0	0	0	0	0
	TOTAL	1,993	1,936	1,956	1,995	59	3

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(3)	(4)	(5)	(6)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	42000 GENERAL ADMINISTRATION	4	8	8	8	0	0
	42020 FRONT DESK OPERATION	4	4	4	4	0	0
	42050 ENFORCEMENT & SEARCHES	3	3	3	3	0	0
	42060 FORWARD PLANNING	6	6	6	6	0	0
	42070 DEVELOPMENT MANAGEMENT	7	6	6	6	0	0
	42080 BUILDING PERMITS	2	2	2	2	0	0
	42090 INSPECTIONS	7	7	7	7	0	0
	TOTAL	33	36	36	36	0	0

HEAD 32 DEPARTMENT OF PLANNING - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 42000 - GENERAL ADMINISTRATION				
Engagement (workshops and meetings) with industry partners (contractors, architectural firms etc.) on quarterly basis	100%	100%	100%	100%
Conduct customer feedback satisfaction survey annually.	N/A	100%	100%	100%
BUSINESS UNIT: 42050 - ENFORCEMENT & SEARCHES				
Number of planning searches received and percentage completed within twenty-eight (28) days of receipt of request	348/74%	100%	280/95%	100%
Number of action requests received and percentage responded to within two (2) weeks	65/90%	90%	90/90%	90%
Number of Code Cases received and percentage preliminarily resolved (i.e. either planning application received, enforcement notice issued or confirmation issued that enforcement notice will not be taken) within three (3) months	29/100%	80%	38/90%	80%
Issuance of warning notice of proposed Civil Penalty within two (2) weeks of preliminary resolution of Code Cases and issuance of Civil Penalty decision notice within two (2) weeks of issuance of warning notice.	100%	80%	100%	100%
Number of applications for Certificate of Lawfulness received/ and the percentage granted within ten (10) weeks**	0	80%	0	80%
BUSINESS UNIT: 42060 - FORWARD PLANNING				
Percentage completion of a Community Plan	100%	N/A	N/A	N/A
Completion of Annual Housing Land Audit	100%	100%	100%	100%
Preparation of Industrial Land Review	80%	100%	100%	N/A
Assisting with preparation of World Heritage Site Management Plan and transitional arrangements	50%	80%	100%	N/A
Percentage completion of Final City of Hamilton Plan 2025	40%	100%	100%	N/A
Completion of Biennial City Health Check	N/A	100%	100%	N/A
Completion of Tourism Development Review	N/A	100%	90%	100%
Preparation of a Vacant and Derelict Buildings Portal	N/A	100%	100%	N/A
Evidence gathering in preparation for the next national development plan	N/A	75%	50%	100%
Consultation, vision and objective setting for next national development plan*	N/A	N/A	N/A	100%
Listed Building Audit - preparation and implementation*	N/A	N/A	N/A	80%
Grow Local Initiative*	N/A	N/A	N/A	100%

HEAD 32 DEPARTMENT OF PLANNING - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 42070 - DEVELOPMENT MANAGEMENT				
Number of planning applications received/ and percentage of applications determined within twelve (12) weeks	354/62%	80%	256/68%	80%
Number of pre-consultations for new development proposals/ and percentage completed within six (6) weeks	53/66%	80%	40/85%	80%
Number of applications for revisions to planning permissions received (with active building permit) and percentage processed within three (3) weeks	771/76%	80%	528/75%	80%
Number of applications for revisions to planning permissions received (with no active building permit) and percentage processed within three (3) weeks	19/63%	80%	16/63%	80%
Number of applications for renewals to planning permissions received and percentage processed within three (3) weeks	68/63%	80%	38/76%	80%
BUSINESS UNIT: 42080 - BUILDING PERMITS				
Number of building permit applications received/ and percentage processed within four (4) weeks of registration: Residential	170/43%	235/70%	250/59%	250/70%
Number of building permit applications received/ and percentage processed within four (4) weeks of registration: Commercial	120/75%	150/70%	125/75%	150/70%
Number of building revisions received/ and percentage processed within (5) working days.	419/45%	490/70%	400/52%	500/70%
Number of Permitted Development permits (Minor Works) received/ and percentage processed within five (5) working days following receipt.	334/69%	450/70%	369/56%	450/70%
BUSINESS UNIT: 42090 - INSPECTIONS				
Number of requested building and electrical inspections received/ and percentage conducted within seventy-two (72) hours of request.	5879/99%	5800/97%	5200/97%	5800/97%
Number of Certificate of Completion and Occupancy requests/ and percentage issued within ten (10) working days.	534/94%	550/95%	500/93%	550/95%
Average number of elevator site inspections per week (context: 342 sites with devices requiring licensing).	7 sites	7 sites	7 sites	7 sites

HEAD 43 INFORMATION & DIGITAL TECHNOLOGIES

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE	
						2025/26 vs 2026/27 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4301	GENERAL						
	53000 ADMIN & MGMT	1,324	1,767	1,767	1,945	178	10
	53030 DEVICE SUPPORT	564	481	631	570	89	19
	53035 NETWORK SUPPORT	2,270	2,448	2,448	2,703	255	10
	53040 SERVICE SUPPORT	316	281	281	386	105	37
	53050 DIGITAL SERVICES	820	899	899	1,039	140	16
	53060 BUSINESS SYSTEMS SUPPORT	499	737	737	933	196	27
	53070 ISERIES	2,338	2,163	2,163	2,071	(92)	(4)
	53080 TRAINING	84	88	88	175	87	99
	53090 SECURITY	139	347	347	381	34	10
	TOTAL	8,354	9,211	9,361	10,203	992	11

HEAD 43 INFORMATION & DIGITAL TECHNOLOGIES - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
	OBJECT CODE DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	2025/26 vs 2026/27 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	4,561	5,413	5,413	6,142	729	13
	WAGES	86	0	0	0	0	0
	OTHER PERSONNEL COSTS	41	60	60	90	30	50
	TRAINING	0	40	40	55	15	38
	TRAVEL	1	0	0	0	0	0
	COMMUNICATIONS	1,749	1,757	1,757	1,473	(284)	(16)
	PROFESSIONAL SERVICES	597	328	478	795	467	142
	RENTALS	792	842	842	642	(200)	(24)
	REPAIR AND MAINTENANCE	493	740	740	978	238	32
	INSURANCE	2	0	0	0	0	0
	ENERGY	0	5	5	0	(5)	(100)
	CLOTHING, UNIFORMS & LAUNDRY	0	3	3	0	(3)	(100)
	MATERIALS & SUPPLIES	25	23	23	28	5	22
	EQUIPT. (MINOR CAPITAL)	7	0	0	0	0	0
	TOTAL	8,354	9,211	9,361	10,203	992	11

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
	DESCRIPTION	2024/25 ACTUAL	2025/26 ORIGINAL	2025/26 REVISED	2026/27 ESTIMATE	2025/26 vs 2026/27	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	53000 ADMIN & MGMT	8	9	9	9	0	0
	53030 DEVICE SUPPORT	5	5	5	5	0	0
	53035 NETWORK SUPPORT	7	7	7	6	(1)	(14)
	53040 SERVICE SUPPORT	3	3	3	4	1	33
	53050 DIGITAL SERVICES	8	7	7	8	1	14
	53060 BUSINESS SYSTEMS SUPPORT	5	5	5	7	2	40
	53070 ISERIES	10	10	10	10	0	0
	53080 TRAINING	1	1	1	2	1	100
	53090 SECURITY	2	3	3	3	0	0
	TOTAL	49	50	50	54	4	8

HEAD 43 DEPT. OF INFORMATION & DIGITAL TECHNOLOGIES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 53000 - Admin & Mgmt				
Reception desk staffed between 8:30 a.m. and 5:00 p.m.	100%	100%	100%	99%
Process invoices within 14 working days.	100%	100%	100%	98%
BUSINESS UNIT: 53030 - Device Support				
Resolve Repair Tickets within Service Level Targets.	41%	70%	47%	60%
Resolve Service Tickets within Service Level Targets.	44%	75%	49%	65%
BUSINESS UNIT: 53035 - Network Support				
Network locations monitored.	97%	95%	98%	98%
Resolve Repair Tickets within Service Level Targets.	7.1%	85%	21%	35%
Resolve Service Tickets within Service Level Targets.	25.3%	75%	22.8%	40%
BUSINESS UNIT: 53040 - Service Support				
Manage Tickets to Service Level Level Targets.	95%	N/A	N/A	N/A
Resolve Account Administration Tickets within Service Level Targets	95%	N/A	N/A	N/A
Service Desk manned from 8:00 a.m. to 5:00 p.m.	95%	95%	95%	95%
Resolve Repair Tickets within SLA Targets	91.6%	95%	82.7%	85%
Resolve Service Tickets within SLA Targets	95%	97%	95%	95%
First Call Resolution for tickets	10%	30%	15%	15%
BUSINESS UNIT: 53050 - Digital Services				
Search results satisfaction by site visitors	N/A	60%	70%	80%
Public satisfaction of Gov.bm content by site visitors	N/A	60%	70%	75%
Public satisfaction of Gov.bm useability by site visitors	N/A	70%	75%	75%
Portal (GOV.BM) Uptime	99.993%	98%	99.95%	99.5%
Resolve Repair Tickets within Service Level Targets	79.7%	80%	80%	80%
Resolve Service Tickets within Service Level Targets	78.7%	75%	80%	80%

HEAD 43 DEPT. OF INFORMATION & DIGITAL TECHNOLOGIES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 53060 - Business Systems Support				
Routine monthly Service Level Review meetings with Key Departments.	60%	90%	72%	80%
Annual Service Level Review Meeting with Departments.	60%	80%	75%	75%
Manage Application Support Tickets within Service Level Targets.	75%	N/A	75%	75%
Resolve Repair Tickets within SLA Targets	75%	80%	N/A	N/A
Resolve Service Tickets within SLA Targets	70%	70%	N/A	N/A
BUSINESS UNIT: 53070 - ISeries				
Iseries Servers monitored	100%	100%	100%	100%
Wintel Servers monitored	90%	70%	90%	99%
Resolve Iseries Tickets within Service Level Targets.	94%	70%	94%	80%
Resolve iSeries Service Tickets within Service Level Targets.	61%	N/A	61%	70%
Resolve iSeries Service Tickets within Service Level Targets.	96%	N/A	96%	90%
Resolve Wintel Tickets within Service Level Targets.	46%	85%	50%	50%
Resolve Repair Tickets within Service Level Targets.	29%	85%	35%	50%
Resolve Service Tickets within Service Level Targets.	38.4%	85%	40%	50%
BUSINESS UNIT: 53080 - Training				
Training courses delivered with Evaluation grade of Good or Higher.	90%	95%	95%	95%
Training Service tickets resolved according to Service Level Targets.	95%	100%	100%	100%
BUSINESS UNIT: 53090 - Security				
Disaster Recovery Exercises planned and executed.	0%	100%	100%	100%
Servers checked on a monthly basis.	100%	100%	100%	100%
Conduct Quarterly Security Awareness Training	50%	90%	100%	100%
Resolve Repair Tickets within SLA Targets	N/A	N/A	N/A	65%
Resolve Service Tickets within SLA Targets	N/A	N/A	N/A	70%

HEAD 51 DEPARTMENT OF COMMUNICATIONS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To be the trusted source of information for Bermuda.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
5101	COMMUNICATION SERVICES						
	61000 ADMINISTRATION/SUPPORT	832	960	961	976	16	2
	61030 COMMUNICATIONS	873	962	961	994	32	3
	61040 GOVT. TELEVISION STATION	627	714	714	722	8	1
	61050 CREATIVE SERVICES	826	826	826	970	144	17
	61070 TELEPHONE CUSTOMER SVC. REP.	130	152	152	138	(14)	(9)
	TOTAL	3,288	3,614	3,614	3,800	186	5

HEAD 51 DEPARTMENT OF COMMUNICATIONS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	2,588	2,839	2,839	3,034	195	7
	WAGES	82	0	0	0	0	0
	TRAINING	5	17	17	17	0	0
	TRANSPORT	6	2	2	2	0	0
	TRAVEL	14	35	35	35	0	0
	COMMUNICATIONS	87	94	94	97	3	3
	ADVERTISING & PROMOTION	325	371	371	371	0	0
	PROFESSIONAL SERVICES	37	85	85	69	(16)	(19)
	REPAIR AND MAINTENANCE	46	63	63	63	0	0
	INSURANCE	1	2	2	2	0	0
	ENERGY	35	49	49	49	0	0
	MATERIALS & SUPPLIES	48	38	38	38	0	0
	EQUIPT. (MINOR CAPITAL)	8	9	9	10	1	11
	OTHER EXPENSES	6	10	10	13	3	30
	TOTAL	3,288	3,614	3,614	3,800	186	5

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	61000 ADMINISTRATION/SUPPORT	3	3	2	3	0	0
	61030 COMMUNICATIONS	9	9	8	9	0	0
	61040 GOVT. TELEVISION STATION	6	6	6	7	1	17
	61050 CREATIVE SERVICES	8	8	8	9	1	13
	61070 TELEPHONE CUSTOMER SVC. REPS.	2	2	2	3	1	50
		28	28	26	31	3	11

HEAD 51 DEPARTMENT OF COMMUNICATIONS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 61000 Administration				
Vendors invoices processed within 3 working days	100	100	98	100
Invoices inputted to E1 within 2 working days of receiving them	100	100	100	100
BUSINESS UNIT: 61030 Communications				
Average number of social media/online uploads monthly	130	150	0	400
Government employees with computer access to visit the Intranet at least three times a week.	0	0	0	0
Increase customers' satisfaction with communications services	0	0	0	0
Increase subscribers to Government WhatsApp Business platform^	50	75	0	10
Number of Press Releases issued monthly	50	50	0	50
BUSINESS UNIT: 61040 Government Television Station				
Number of public service announcements produced and aired	0	0	0	100
Press conferences held at AB Place Media Room will be carried live on CITV and streamed live to the Government Portal, Facebook and Youtube^	98	100	0	100
Press conferences not held at AB Place will be streamed live to Facebook and pushed to CITV if necessary	100	100	0	100
Average time to film and edit Blue Screen recordings that do not require b-roll will be two days	100	100	100	100
Average time to film and edit Blue Screen recordings that require b-roll will be five to seven days	100	100	90	100
Radio commercials will be completed within 24 to 48 hours	100	100	90	100
Average time to film and edit social media videos will be five to ten days	100	100	0	100
BUSINESS UNIT: 61050 Creative Services				
All stationery will be designed and returned for approval within twenty-four hours of receiving the request	100	100	98	98
All tender ads designed and returned for approval within forty-eight hours of receiving the request	100	100	0	100
Photo jobs processed and sent to clients within 48 hours	99	100	0	100
% of defined deadlines met on photo assignments	99	100	100	100

HEAD 51 DEPARTMENT OF COMMUNICATIONS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 61050 Creative Services - cont.				
Reduce the cost to create clients' collateral material	25	25	25	25
Increase the Net Promoter Score for Creative Services	15	15	15	15
BUSINESS UNIT: 61070 Customer Service Representatives				
Increase the satisfaction level of those who call the government Customer Service Representatives	75	15	15	50
Maintains 90% accuracy in the Cisco online directory by ensuring staff contact details are current and error-free.	80	0	0	60

HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To optimize talent and transform the Organization.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2025/26 vs 2026/27	%
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
6101 GENERAL							
71020 ADMINISTRATION		1,534	1,402	1,802	1,464	62	4
		1,534	1,402	1,802	1,464	62	4
6103 BUS. PART & CENTRES EXPERTISE							
71000 MGMT CONSULTING SERVICES		605	719	719	845	126	18
71050 HR BUSINESS PARTNERING SERV.		1,800	1,815	1,812	1,849	34	2
71060 TALENT MANAGEMENT SVCS.		815	878	878	1,029	151	17
71070 BURSARY AND TRAINEE SCHEMES		197	275	266	572	297	108
71080 PERF. MGMT. & INDUST. REL. SVS		155	324	324	327	3	1
		3,572	4,011	3,999	4,622	611	15
6104 SHARED SERVICES CENTER							
71010 COMPENSATIONS		749	795	795	860	65	8
71030 BENEFITS		57	34	34	20	(14)	(41)
71040 RECRUITMENT & HR SUPP. SVC.		1,767	1,744	1,745	2,150	406	23
71090 HR INFORMATION SUPPORT SVS		453	472	472	530	58	12
		3,026	3,045	3,046	3,560	515	17
TOTAL		8,132	8,458	8,847	9,646	1,188	14

HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
	SALARIES	6,866	7,157	7,154	7,643	486	7
	WAGES	58	72	72	69	(3)	(4)
	OTHER PERSONNEL COSTS	7	10	10	14	4	40
	TRAINING	149	216	208	517	301	139
	TRANSPORT	25	14	14	14	0	0
	TRAVEL	51	27	27	27	0	0
	COMMUNICATIONS	41	48	48	48	0	0
	ADVERTISING & PROMOTION	16	15	15	15	0	0
	PROFESSIONAL SERVICES	495	456	856	946	490	107
	RENTALS	390	349	349	349	0	0
	REPAIR AND MAINTENANCE	287	370	370	411	41	11
	ENERGY	69	84	84	84	0	0
	MATERIALS & SUPPLIES	3	74	74	86	12	16
	EQUIPMT. (MAJOR/MINOR CAPIT.)	3	9	9	9	0	0
	OTHER EXPENSES	22	12	12	12	0	0
	RECEIPTS CREDITED TO PROG.	(350)	(455)	(455)	(598)	(143)	31
	TOTAL	8,132	8,458	8,847	9,646	1,188	14

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

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
	71000 MGMT. CONSULTING SVCS.	5	5	2	5	0	0
	71010 COMPENSATION	9	9	8	9	0	0
	71020 ADMINISTRATION	3	4	4	4	0	0
	71030 BENEFITS	4	4	4	4	0	0
	71040 RECRUIT. & HR SUPPORT SVCS.	18	18	17	18	0	0
	71050 HR BUSINESS PARTNERING SVCS.	14	14	14	14	0	0
	71060 TALENT MANAGEMENT SVCS	6	6	6	6	0	0
	71080 PERF. MGMT. & INDUS. RELAT. SVCS.	1	1	1	1	0	0
	71090 HRIS SVCS	1	2	2	2	0	0
	TOTAL	61	63	58	63	0	0

HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 71000 Management Consulting Services				
Facilitate completion of strategic plans by departments.	3	5	2	2
Operational/organizational needs analysis conducted across Government.	15	10	10	10
Implementation of the new job evaluation tool across public service	0	200	200	200
Fulfil all requests for support by Executive Sponsors and Responsible Leaders in the implementation of 2024-2027 Public Service Strategic Plan	0	100%	100%	100%
BUSINESS UNIT: 71010 Compensation				
Weekly and monthly payroll payment requests received from Ministries/Departments that are processed correctly	0	100%	100%	100%
BUSINESS UNIT: 71020 Administration				
Percentage of processes mapped to promote consistency	0	50%	0	50%
BUSINESS UNIT: 71030 Benefits				
Number of times employee benefit information will be provided during the fiscal year	4	4	4	4
30 working days to complete pension estimates for employees from receipt of request*	100%	100%	100%	100%
BUSINESS UNIT: 71040 Recruitment & HR Support Services				
Number of working days to prepare employment contracts for review and signature from notification of completion of checklist	5	5	5	5
Average number of recruitments completed per recruiter	0	36	0	36
Average length of time to complete a recruitment	0	12 weeks	0	12 weeks
BUSINESS UNIT: 71050 HR Business Partnering Services				
Number of wellness tips, articles and/or activities published per quarter during the fiscal year	8	8	8	8
Update human capital resource plans for assigned Ministries and Departments	0	50%	50%	50%

*New measures for 2025/26

HEAD 61 DEPARTMENT OF EMPLOYEE & ORGANIZATIONAL DEVELOPMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 71060 Talent Management Services				
Develop a Public Service Talent Management Strategy	50%	100%	50%	100%
Develop succession plans, as required, for Ministries	100%	100%	100%	100%
Number of staff who participated in training and development activities	N/A	800	800	800
Create and implement training programmes for public officers	N/A	3	3	0
Ensure the impact of in-class professional development offered to Government employees meets or exceeds course delivery effectiveness	91%	90%	90%	90%
BUSINESS UNIT: 71070 Bursary & Trainee Schemes				
Ensure the impact of in-class professional development offered to Government employees meets or exceeds course delivery effectiveness	0	N/A	0	0
Ensure there is a cadre of competent, viable internal candidates for consideration for Permanent Secretary or Department Head posts by meeting with participants in the pilot leadership programme to track progress against development plan activities	Quarterly	Quarterly	Quarterly	Quarterly
Percentage of trainee and/or designate development plans reviewed annually to ensure trainees are suitably qualified to be appointed to posts that are difficult to fill and/or held by contract officers.	100%	100%	100%	100%
Number of professional and technical trainees appointed to posts that are difficult to fill and/or held by contract officers	1	3	1	2
BUSINESS UNIT: 71080 Performance Management and Industrial Relations Services				
Provides advice and guidance to public officers for the on-line performance appraisal system which serves as a basis for monitoring the achievement of Ministry/Department objectives*	0	100%	Discontinued	Discontinued
BUSINESS UNIT: 71090 HRIS				
To commence the implementation of a user-friendly HRIM system to improve and streamline online HR processes such as recruitment, onboarding, talent management, performance management and succession planning with the use of artificial intelligence by July 31 2025	0	50%	0	0

*New measures for 2025/26

MISSION STATEMENT

We provide oversight, advice, guidance and training in Project Management and Procurement to ensure compliance, fairness, transparency, value for money, and sustainable outcomes for Bermuda.

DEPARTMENT OBJECTIVES

1. Promote statutory areas related to good governance and best practices by developing and distributing two internal briefs and conducting one stakeholder engagement session by March 31, 2027, to strengthen office functionality and awareness.
2. Track and report on at least three emerging trends or leading practices in procurement, project management or compliance quarterly, starting Q1 FY26/27, to support continuous improvement in departmental capabilities.
3. Deliver professional advice and guidance to clients on procurement, project, and compliance matters, with a minimum of five documented engagements per quarter, to support efficiency and alignment with departmental goals.
4. Identify and implement three improvements to internal contract award processes by December 2026, ensuring fairness, transparency, and the elimination of bias in line with good governance compliance standards.
5. Develop or revise two tools, templates, or training modules by Q4 FY26/27 to support the modernisation of project management, procurement and compliance practices, helping improve public spending efficiency and building capacity across Departments and Ministries.

HEAD 80 PROJECT MANAGEMENT & PROCUREMENT - continued

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8000	PROJECT MGMT. & PROCUREMENT						
90000	ADMINISTRATION	876	285	285	317	32	11
90002	AD&C ARCHITECT SUPPORT SERVICE	15	0	0	0	0	0
90005	PROCUREMENT	4	243	243	296	53	22
90010	PROJECT MANAGEMENT	1	251	251	267	16	6
90015	CONTRACT & COMPLIANCE	1	146	146	110	(36)	(25)
90020	TECHNICAL SUPPORT	1	0	0	0	0	0
	TOTAL	898	925	925	990	65	7

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	851	845	845	870	25	3
	OTHER PERSONNEL COSTS	1	3	3	4	1	33
	TRAINING	3	3	3	15	12	400
	TRAVEL	0	2	2	7	5	250
	COMMUNICATIONS	2	4	4	4	0	0
	PROFESSIONAL SERVICES	12	40	40	50	10	25
	RENTALS	0	3	3	3	0	0
	REPAIR AND MAINTENANCE	2	4	4	4	0	0
	MATERIALS & SUPPLIES	27	21	21	30	9	43
	EQUIPMT. (MAJOR/MINOR CAPIT.)	0	0	0	3	3	0
	TOTAL	898	925	925	990	65	7

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	
		(3)	(4)	(5)	(6)	vs	
						(7)	%
		(3)	(4)	(5)	(6)	(7)	(8)
90000	ADMINISTRATION	2	2	2	2	0	0
90005	PROCUREMENT	2	2	2	3	1	50
90010	PROJECT MANAGEMENT	2	2	2	2	0	0
90015	CONTRACT & COMPLIANCE	2	2	2	2	0	0
	TOTAL	8	8	8	9	1	13

HEAD 80 PROJECT MANAGEMENT & PROCUREMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 90000 ADMINISTRATION				
Waiver report(s) completed and reported	0	Quarterly	Quarterly	Quarterly
Cabinet memoranda are vetted within 5 business days after receipt	0	95% within 5 business days	95% within 5 business days	95% within 5 business days
Provision of Annual Report	0	Expected to Achieve	Expected to Achieve	Expected to Achieve
Efficient and effective administration of the department's budget and HR processes	0	Expected to Achieve	Expected to Achieve	Expected to Achieve
The Code of Practice for Project Management and Procurement updated every 5 years	0	New	New	New
BUSINESS UNIT: 90005 PROCUREMENT				
Train public authorities on procurement good practices, procedures and policies	0	5 sessions	8 sessions	7 sessions
BUSINESS UNIT: 90010 PROJECT MANAGEMENT				
Train public authorities on project management good practices, procedures and policies	0	4 sessions	4 sessions	4 sessions
BUSINESS UNIT: 90015 CONTRACT & COMPLIANCE				
The Code of Practice for Project Management and Procurement updated bi-annually	0	Expected to Achieve	Discontinued	Discontinued
Train public authorities on the Code of Practice for Management and Procurement compliance, good practices, procedures, and policies	0	5 sessions	Discontinued	Discontinued

MINISTRY OF JUSTICE

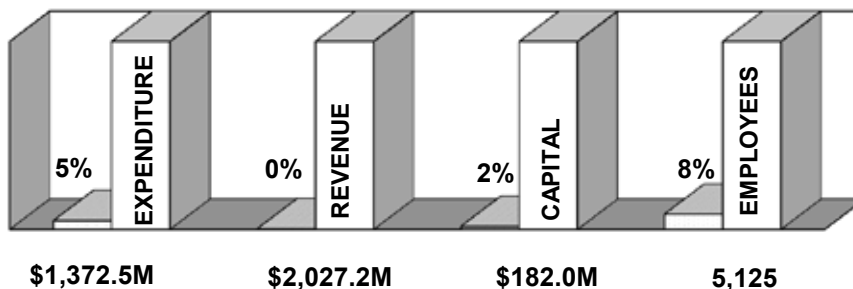


TO UPHOLD THE CONSTITUTION AND LEGAL SYSTEM OF BERMUDA
INCLUDING THE PROVISION OF LEGAL SERVICES, THE EFFICIENT
DELIVERY OF JUSTICE AND ACCESSIBILITY THERETO.

The Hon. Kim Wilkerson, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
87	MIN. OF JUSTICE HQ	6,030	6,755	6,755	8,220	1,465	22
03	JUDICIAL DEPARTMENT	9,408	10,334	10,334	11,023	689	7
04	ATTORNEY GENERAL'S CHAMBERS	4,743	7,052	6,505	7,242	190	3
25	DEPT. OF CORRECTIONS	29,176	24,710	25,321	26,882	2,172	9
74	DEPT. OF COURT SERVICES	3,527	4,888	4,888	5,471	583	12
75	DEPT. OF PUBLIC PROSECUTIONS	3,729	4,001	4,001	4,403	402	10
		56,613	57,740	57,804	63,241	5,501	10
REVENUE (\$000)							
03	JUDICIAL DEPARTMENT	4,528	4,811	4,938	5,556	745	15
04	ATTORNEY GENERAL'S CHAMBERS	4	0	0	0	0	0
75	DEPT. OF PUBLIC PROSECUTIONS	7	0	0	0	0	0
		4,539	4,811	4,938	5,556	745	15
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	601	1,473	1,038	689		
	DEVELOPMENT	214	600	826	2,247		
		815	2,073	1,864	2,936		
EMPLOYEE NUMBERS		347	418	354	419	1	0

**FOR DETAILS OF
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Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

To uphold the rule of law and deliver fair, transparent and accessible justice that protects rights, empowers people and strengthens trust in Bermuda's legal system.

DEPARTMENT OBJECTIVES

1. To effectively implement Government's justice and legal policy priorities under the direction of the Minister, ensuring alignment with Bermuda's strategic goals and measurable delivery outcomes.
2. To deliver efficient, transparent and people-centered legal and justice services that improve access, responsiveness and confidence in the justice system.
3. To uphold Bermuda's legislative and regulatory framework for anti-money laundering and counter-terrorist financing (AML/CFT), effectively identifying, preventing and mitigating risks to protect the integrity of Bermuda's financial system and its global reputation.
4. To strengthen partnerships with justice stakeholders, the legal fraternity, civil society and international counterparts to promote trust, transparency and shared responsibility for justice outcomes.

HEAD 87 MINISTRY OF JUSTICE HQ - continued

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8701	GENERAL						
97000	ADMINISTRATION	861	1,322	1,300	1,880	558	42
97010	FINANCIAL INTELLIGENCE UNIT	1,608	2,125	2,146	2,250	125	6
97020	CONSUMER AFFAIRS	765	0	0	0	0	0
97030	LEGAL AID	2,181	2,223	2,223	2,686	463	21
97050	PAROLE BOARD	0	120	120	120	0	0
97060	TREATMENT OF OFF. BOARD	0	98	99	104	6	6
97070	JUSTICE PROTECTION PROGRAM	250	320	320	320	0	0
97080	AML - SANCTIONS UNIT	365	376	376	409	33	9
97100	LAW REFORM COMMISSION	0	171	171	451	280	164
	TOTAL	6,030	6,755	6,755	8,220	1,465	22

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,532	2,041	2,042	3,026	985	48
	WAGES	18	0	0	0	0	0
	OTHER PERSONNEL COSTS	0	12	12	12	0	0
	TRAINING	11	24	24	44	20	83
	TRAVEL	3	21	22	59	38	181
	COMMUNICATIONS	56	60	60	60	0	0
	ADVERTISING & PROMOTION	22	0	0	0	0	0
	PROFESSIONAL SERVICES	1,449	1,941	1,915	2,125	184	9
	RENTALS	148	148	148	208	60	41
	REPAIR & MAINTENANCE	36	23	23	23	0	0
	INSURANCE	0	36	36	36	0	0
	ENERGY	8	0	0	0	0	0
	MATERIALS & SUPPLIES	46	57	60	60	3	5
	EQUIPT. (MINOR CAPITAL)	1	0	0	0	0	0
	OTHER EXPENSES	74	267	267	317	50	19
	GRANTS & CONTRIBUTIONS	1,626	2,125	2,146	2,250	125	6
	TOTAL	6,030	6,755	6,755	8,220	1,465	22

HEAD 87 MINISTRY OF JUSTICE HQ - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
97000	ADMINISTRATION	3	4	5	6	2	50
97030	LEGAL AID	8	10	12	10	0	0
97060	TREATMENT OF OFF. BOARD	0	1	1	1	0	0
97080	AML - SANCTIONS UNIT	2	2	2	2	0	0
97100	LAW REFORM COMMISSION	0	1	1	3	2	200
TOTAL		13	18	21	22	4	22

HEAD 87 MINISTRY OF JUSTICE HQ - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 97000 - Criminal Injuries				
Number of times board met	N/A	N/A	4	4
Number of claims that were heard by the Board	N/A	N/A	15	TBD
Number of new claims that were filed	N/A	N/A	12	TBD
Total number of active applications (including new applications)	N/A	N/A	32	TBD
Applications denied	N/A	N/A	3	TBD
Average value of claims paid out	N/A	N/A	35,037	TBD
Total Value of Awards paid out	N/A	N/A	210,222	TBD
BUSINESS UNIT: 97030 - Legal Aid				
Average time to grant Legal Aid Certificate	7 working days	7 working days	7 working days	7 working days
Average time to grant Temporary Certificate	24 hours	24 hours	24 hours	24 hours
Percentage of new cases completed and assigned to in house Legal Aid Counsel*	90%	90%	90%	90%
Total number of new certificates granted (All practice areas)	140	140	140	140
BUSINESS UNIT: 97080 - Financial Sanctions Unit				
Average time to send out updated notices for targeted financial sanctions	Less than 2 hours	Implementation of subscription service for notices (in conjunction with FCDO)	2 -4 hours	2 hours or less
# of outreach sessions to be conducted for relevant Ministries/Departments and industry to provide information and awareness about the Financial Sanctions Unit and Bermuda's Sanctions Regime	4 sessions	4-6 sectors (and as needed)	4- 5 awareness sessions (and upon request)	4 - 5 awareness sessions (and upon request)
Average time to process licence application	5 -6 weeks	6-8 weeks	6-8 weeks (for complete applications)	6 - 8 weeks

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 03 JUDICIAL DEPARTMENT

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
0302	SUPREME/APPEAL COURTS						
	13000 CRIMINAL INJURIES	9	0	0	0	0	0
	13010 SUPREME COURT	963	1,184	1,184	1,400	216	18
	13015 COURTROOMS AND CHAMBERS	2,551	3,231	3,231	3,573	342	11
	13020 COURT OF APPEAL	997	1,016	1,016	982	(34)	(3)
	13025 COURT TECHNOLOGY	413	510	510	522	12	2
		4,933	5,941	5,941	6,477	536	9
0304	MAGISTRATES COURT						
	13040 COURT ADJUDICATION	1,458	1,087	1,087	1,127	40	4
	13050 CIVIL	208	273	273	289	16	6
	13060 FAMILY & CHILD SUPPORT	557	531	531	592	61	11
	13070 ADMINISTRATION	1,273	1,330	1,332	1,329	(1)	(0)
	13080 CRIMINAL & TRAFFIC	466	595	593	610	15	3
	13090 SERVICE & EXECUTION	513	577	577	599	22	4
		4,475	4,393	4,393	4,546	153	3
	TOTAL	9,408	10,334	10,334	11,023	689	7

HEAD 03 JUDICIAL DEPARTMENT - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	5,762	6,944	6,944	7,576	632	9
	WAGES	704	0	0	0	0	0
	OTHER PERSONNEL COSTS	1,142	1,211	1,211	1,228	17	1
	TRAINING	35	46	46	46	0	0
	TRANSPORT	5	0	0	0	0	0
	TRAVEL	176	314	314	314	0	0
	COMMUNICATIONS	48	50	50	50	0	0
	PROFESSIONAL SERVICES	929	1,013	1,013	1,053	40	4
	RENTALS	3	4	4	4	0	0
	REPAIR & MAINTENANCE	297	398	398	398	0	0
	ENERGY	30	50	50	50	0	0
	CLOTHING, UNIFORMS & LAUNDRY	3	4	4	4	0	0
	MATERIALS & SUPPLIES	180	196	196	196	0	0
	EQUIPMT.(MINOR CAPITAL)	3	2	2	2	0	0
	OTHER EXPENSES	91	102	102	102	0	0
	TOTAL	9,408	10,334	10,334	11,023	689	7

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8059 Deceased Estates	1,644	1,500	1,500	1,500	0	0
	8308 Overseas Registered Associates	25	0	30	0	0	0
	8353 Certified Copies	49	30	30	30	0	0
	8401 Court Fees & Charges	214	137	137	137	0	0
	8403 Bailiff Fees	11	10	10	6	(4)	(40)
	8405 Civil Fees	139	200	200	200	0	0
	8869 Moving Traffic Fines	1,918	2,250	2,250	3,000	750	33
	8871 Parking Fines	408	500	500	500	0	0
	8873 Criminal Fines	97	181	181	181	0	0
	8877 Reimbursements	1	3	100	2	(1)	(33)
	8890 Sundry Revenue - Bank Recs	22	0	0	0	0	0
		4,528	4,811	4,938	5,556	745	15

HEAD 03 JUDICIAL DEPARTMENT - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	%
	(3)	(4)	(5)	(6)	(7)	(8)
13010 SUPREME COURT	9	10	9	11	1	10
13015 COURTROOMS AND CHAMBERS	19	20	19	21	1	5
13020 COURT OF APPEAL	2	2	2	2	0	0
13025 COURT TECHONOLGY	3	3	3	3	0	0
13040 COURT ADJUDICATION	5	5	5	5	0	0
13050 CIVIL	4	4	4	4	0	0
13060 FAMILY & CHILD SUPPORT	6	6	6	6	0	0
13070 ADMINISTRATION	6	6	6	6	0	0
13080 CRIMINAL & TRAFFIC	5	7	5	7	0	0
13090 SERVICE & EXECUTION	5	7	5	7	0	0
TOTAL	64	70	64	72	2	3

HEAD 03 JUDICIAL DEPARTMENT- continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 13000 Criminal Injuries				
Total dollar value and FTE's spent on delivering this program	Cost center transferred to the Ministry	Cost center transferred to the Ministry	Cost center transferred to the Ministry	Cost center transferred to the Ministry
Number of times board met	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Number of claims that were heard by the Board	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Number of new claims that were filed	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Total number of active applications (including new applications)	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Applications denied	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Average value of claims paid out	With the Ministry	With the Ministry	With the Ministry	With the Ministry
Total Value of Awards paid out	With the Ministry	With the Ministry	With the Ministry	With the Ministry
BUSINESS UNIT: 13010 Supreme Court				
Total dollar value and FTE's spent on delivering this program	\$520,809 (6 FTEs)	\$791,151 (10 FTEs)	\$808,567 (8 FTEs)	\$1,040,860 (11 FTEs)
Number of Probate Applications Filed	182	140	170	170
Number of all Grants of Probate, Letters of Administration and Certificates in Lieu of Grant issued	116	120	130	130
Number of Caveats & Warnings Processed	43	50	50	50
Number of Divorce Applications Filed	140	160	160	160
Number of Conditional Divorce Orders for Divorce Granted	79	90	90	90
Number of Final Divorce Orders Granted	101	100	100	100
Number of Civil Cases Filed	387	420	450	450
Number of Orders (Final, interlocutory and administrative)	826	1000	1000	1000
Total number of Judgments and Rulings (Civil, Commercial and Appeals from the Magistrates' Court)	107	80	100	100
BUSINESS UNIT: 13015 Courtrooms and Chambers				
Total dollar value and FTE's spent on delivering this program	\$1,890,308 (17 FTEs)	\$2,242,416 (20 FTEs)	\$2,306,141 (19 FTEs)	\$2,895,809 (22 FTEs)
Criminal Division:				
Number of new indictments	38	45	45	45
Number of Indictments Carried Over	17	35	35	35
Number of Jury Trials	14	20	20	20
Number of Cases Carried Forward	33	40	40	40
Number of Guilty Pleas	11	11	11	11
Number of Guilty Verdicts	6	10	10	10
Number of Acquittals	6	10	10	10
Number Discontinued	3	12	12	12

HEAD 03 JUDICIAL DEPARTMENT- continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 13015 Courtrooms and Chambers - cont.				
Civil and Criminal Appeals From Magistrate's Court:				
Number of Appeals Filed	38	31	31	31
Number of Appeals Allowed	15	10	10	10
Number of Appeals Dismissed	13	12	12	12
Number of Appeals Abandoned	6	8	8	8
Number of Appeals Pending	14	24	24	24
BUSINESS UNIT: 13020 Court of Appeal				
Total dollar value and FTE's spent on delivering this program	\$126,887 (2 FTEs)	\$137,149 (2 FTEs)	\$146,562 (2 FTEs)	\$143,746 (2 FTEs)
Total Criminal Appeals Filed	17	13	13	13
Total Criminal Appeals Disposed	7	4	4	4
Total Criminal Appeals Pending	10	11	11	11
Total Criminal Appeals Withdrawn/Abandoned	2	3	3	3
Total Civil Appeals Filed	51	10	10	10
Total Civil Appeals Disposed	32	5	5	5
Total Civil Appeals Pending	11	10	10	10
Total Civil Appeals Withdrawn/Abandoned	3	2	2	2
Total number of cases heard	39	15	15	15
Number of Sessions Heard	3	3	3	3
BUSINESS UNIT: 13025 Court Technology				
Total dollar value and FTE's spent on delivering this program	\$209,430 (2 FTEs)	\$251,206 (3 FTEs)	\$274,611 (3 FTEs)	\$274,611 (3 FTEs)
Ensure the availability of the system is provided in every Courtroom : Supreme Court	Yes	Yes	Yes	Yes
Ensure the availability of the system is provided in every Courtroom : Court of Appeals	Yes	Yes	Yes	Yes
Ensure the availability of the system is provided in every Courtroom : Magistrate Courts	Yes	Yes	Yes	Yes
BUSINESS UNIT: 13040 Court Adjudication				
Total dollar amount and number of FTE's that were spent on delivering this program	\$779,777 (5 FTEs)	\$847,068 (5 FTEs)	\$887,812 (5 FTEs)	\$887,812 (5 FTEs)
All Magistrates' Court Divisions:				
Number of mentions held	4,262	4,059	6,267	4,059
Number of Trials	794	774	1,041	774
Number Case Events	16,433	17,450	16,376	16,376

HEAD 03 JUDICIAL DEPARTMENT- continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 13040 Court Adjudication - cont.				
Criminal Magistrates' Court Divison:				
Total number of Criminal convictions	495	491	474	491
Total number of Criminal acquittals/dismissed	27	32	44	44
Total number of Traffic convictions	3,984	4,476	3,386	3,386
Total number of Traffic acquittals/dismissed	24	20	26	26
Total number of Criminal cases where No Evidence Offered by the Crown	110	128	111	111
Total number of Criminal NOLLE PROSEQUI cases entered by the Crown	41	44	63	63
Total number of Traffic cases where No Evidence Offered by the Crown	210	225	279	279
Total number of Traffic NOLLE PROSEQUI cases entered by the Crown	2	3	0	0
Total number of Traffic cases Withdrawn by the Crown	74	32	75	75
Total number of Special Procedure Orders issued	120	143	95	143
Total number of Firearm Search Warrants issued	10	12	15	12
Total number of MDA Search Warrants issued.	32	36	15	36
Total number of Dogs Act Search Warrants issued	3	NIL	18	18
Total number of Applications for Continued Detention of Seized Cash.	13	15	23	23
Total number of Special Procedure Warrants Section 8/Section 15 of the PACE Act issued.	13	15	24	24
Total number of Revenue Act Search Warrants.	NIL	NIL	NIL	NIL
Total number of Criminal Evidence Act Warrants (Criminal Code 464)	NIL	NIL	NIL	NIL
Total number of Production Orders Revenue Act 1989 Customs.	NIL	NIL	NIL	NIL
Coroners Cases:				
Total number of cases	123	125	165	165
Civil Magistrates' Court Division:				
Number of new applications	1,271	1,281	1,408	1,408
Family Magistrates' Court Division:				
Number of new cases	132	132	137	137
Number of active cases heard (including new cases)	1,899	1,922	1,990	1,990

HEAD 03 JUDICIAL DEPARTMENT- continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 13050 Civil				
Total dollar amount and number of FTE's that were spent on delivering this program	\$190,538.01 (3 FTEs)	\$251,104.46 (4 FTEs)	\$278,815.01 (4 FTEs)	\$278,815.01 (4 FTEs)
Total number of new civil cases	1270	1,281	1,408	1,281
BUSINESS UNIT: 13060 Family & Child Support				
Total dollar amount and number of FTE's that were spent on delivering this program	\$489,127.08 (6 FTEs)	\$440,293.99 (6 FTEs)	\$468,270.85 (5.75 FTEs)	\$461,314.66 (6 FTEs)
Number of new applications	132	132	137	132
Total dollar amount for child support collected	\$2,690,249	\$2,761,458	\$4,035,374	\$2,761,458
Total amount of payments processed for child support payments	11,082	10,619	16,623	16,623
BUSINESS UNIT: 13070 Administration				
Total dollar amount and number of FTE's that were spent on delivering this program	\$529,766.01 (6 FTEs)	\$502,006.61 (6 FTEs)	\$577,237.99 (6.5 FTEs)	\$526,153.14 (6 FTEs)
Total number of Liquor License issued	NIL	NIL	NIL	NIL
Total amount collected by the Cashiers	\$5,656,951	\$5,914,190	\$8,485,426.79	\$5,914,190
Total amount of payments processed in total by the Cashiers	29,631	19,617	44,447	19,617
BUSINESS UNIT: 13080 Criminal & Traffic				
Total \$ amount and # of FTE's that were spent on delivering this program	\$456,105.63 (7 FTEs)	\$557,224.33 (7 FTEs)	\$346,681.96 (6 FTEs)	\$577,790.96 (7 FTEs)
Total amount collected from Criminal Fines	\$137,684	\$142,682	\$206,526	\$206,526
Total amount collected from Traffic Fines	\$1,646,772	\$1,796,923	\$2,470,158	\$2,470,158
Total amount collected from Parking Fines	\$461,450	\$483,600	\$692,175	\$692,175
Number of Criminal Records Requested	2,660	2,748	3,990	3,990
Number of Criminal Records Processed	2,660	2,748	3,990	3,990
Number of Appeal Records for Supreme Court Requested	19	39	24	24
Number of Appeal Records for Supreme Court Produced	17	27	20	20
BUSINESS UNIT: 13090 Service & Execution				
Total \$ amount and # of FTE's that were spent on delivering this program	\$464,144.77 (6 FTEs)	\$527,805.59 (7 FTEs)	\$458,421.66 (5 FTEs)	\$550,607.89 (7 FTEs)
Total number of summons served	423	358	612	612
Total number of domestic violence orders served	160	185	170	170
Total number of evictions executed	33	31	51	51
Total number of Writs of Execution Orders executed	21	14	24	24
Total number of foreign documents served	23	18	18	18

HEAD 04 ATTORNEY GENERAL'S CHAMBERS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

As legal advisors to Government, the Attorney-General's Chambers is committed to provide high quality legal advice and litigation services and to drafting sound legislation ever mindful of the need to protect the public interest and to safeguard and preserve the fundamental rights and freedoms enshrined in our Constitution. In doing so, we also pledge to uphold the traditions of equity, fairness and justice inherent in the legal profession whilst simultaneously remaining on the cutting edge of legal trends and technologies to ensure that we are abreast of and in accord with global trends.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG						2025/26	
BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	vs	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2026/27	%
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(8)
		(3)	(4)	(5)	(6)	(7)	
0401	GENERAL						
	14010 ADMINISTRATION	446	444	444	381	(63)	(14)
	14020 ADVISORY	1,860	2,673	2,508	2,698	25	1
	14030 LEGISLATIVE DRAFTING	1,657	2,842	2,460	3,038	196	7
	14040 REVISED LAWS OF BERMUDA	220	369	369	369	0	0
	14050 DEBT COLLECTION	427	534	534	566	32	6
	14060 LAW LIBRARY	133	190	190	190	0	0
	TOTAL	4,743	7,052	6,505	7,242	190	3

HEAD 04 ATTORNEY GENERAL'S CHAMBERS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,955	5,397	4,850	5,578	181	3
	WAGES	26	0	0	0	0	0
	TRAINING	26	30	30	35	5	17
	TRAVEL	0	0	0	5	5	0
	COMMUNICATIONS	21	22	22	22	0	0
	PROFESSIONAL SERVICES	156	857	857	857	0	0
	REPAIR AND MAINTENANCE	291	467	467	461	(6)	(1)
	MATERIALS & SUPPLIES	259	274	274	274	0	0
	OTHER EXPENSES	9	5	5	10	5	100
	TOTAL	4,743	7,052	6,505	7,242	190	3

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	4	0	0	0	0	0
		4	0	0	0	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(3)	(4)	(5)	(6)	(7)	(8)
	14010 ADMINISTRATION	4	4	4	3	(1)	(25)
	14020 ADVISORY	15	15	15	15	0	0
	14030 LEGISLATIVE DRAFTING	10	15	14	17	2	13
	14050 DEBT COLLECTION	3	5	3	5	0	0
	TOTAL	32	39	36	40	1	3

HEAD 04 ATTORNEY GENERAL'S CHAMBERS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 14020 Advisory				
The Number of days taken to process a Mutual Legal Assistance request	5	5	0	5
BUSINESS UNIT: 14030 Legislative Drafting				
Number of Bills drafted and passed by Legislature to give effect to Government's Legislative Agenda	43	30	0	30
Number of statutory instruments drafted and made to give effect to to Government's Legislative Agenda	133	100	0	100
BUSINESS UNIT: 14050 Debt Collection				
The percentage of Debt Collection matters in which proceeding were instituted after receiving instructions, against the number received per year	95%	95%	0	95%

HEAD 25 DEPARTMENT OF CORRECTIONS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To protect the public and provide rehabilitative services.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	DIFFERENCE 2025/26 vs 2026/27	
(1)	DESCRIPTION (2)	ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
2501	FACILITIES						
	35000 HEADQUARTERS & O.T.S.	22,716	17,915	17,914	20,043	2,128	12
	35020 FARM FACILITY	450	446	446	454	8	2
	35030 COEDUCATIONAL FACILITY	353	306	306	313	7	2
	35060 WESTGATE CORRECTIONAL FAC.	1,642	1,188	1,735	1,149	(39)	(3)
	35090 THERAPEUTIC COMMUNITY CTR	675	653	653	683	30	5
		25,836	20,508	21,054	22,642	2,134	10
2502	INMATE SERVICES						
	35105 PSYCHOLOGICAL SERVICES	303	354	419	359	5	1
	35106 SOCIAL SERVICES & CASE MGMT	619	959	959	916	(43)	(4)
	35107 HEALTH SERVICES	1,751	1,744	1,744	1,775	31	2
	35108 EDUCATIONAL SERVICES	278	389	389	394	5	1
	35109 VOCATIONAL SERVICES	337	652	652	691	39	6
	35110 RECREATIONAL SERVICES	21	60	60	61	1	2
	35111 CHAPLAINCY	31	44	44	44	0	0
		3,340	4,202	4,267	4,240	38	1
	TOTAL	29,176	24,710	25,321	26,882	2,172	9

HEAD 25 DEPARTMENT OF CORRECTIONS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	22,779	18,220	18,831	20,388	2,168	12
	WAGES	158	124	124	126	2	2
	OTHER PERSONNEL COSTS	443	493	493	500	7	1
	TRAINING	6	70	70	70	0	0
	TRANSPORT	14	0	0	0	0	0
	TRAVEL	19	15	15	15	0	0
	COMMUNICATIONS	201	236	236	236	0	0
	PROFESSIONAL SERVICES	1,670	1,936	1,936	1,964	28	1
	RENTALS	0	10	10	10	0	0
	REPAIR AND MAINTENANCE	500	643	643	623	(20)	(3)
	INSURANCE	11	215	215	182	(33)	(15)
	ENERGY	645	775	775	790	15	2
	CLOTHING, UNIFORMS & LAUNDRY	114	0	0	0	0	0
	MATERIALS & SUPPLIES	2,528	1,756	1,756	1,784	28	2
	EQUIPMT.(MINOR CAPITAL)	31	37	37	37	0	0
	OTHER EXPENSES	53	175	175	152	(23)	(13)
	GRANTS AND CONTRIBUTIONS	4	5	5	5	0	0
	TOTAL	29,176	24,710	25,321	26,882	2,172	9

HEAD 25 DEPARTMENT OF CORRECTIONS - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2025/26 vs 2026/27 (7)	% (8)
35000	HEADQUARTERS & O.T.S	147	194	148	189	(5)	(3)
35020	FARM FACILITY	1	1	1	1	0	0
35030	COEDUCATIONAL FACILITY	1	1	1	1	0	0
35060	WESTGATE CORRECTIONAL FAC.	4	4	4	4	0	0
35090	THERAPEUTIC COMMUNITY CENTER	6	6	6	6	0	0
35105	PSYCHOLOGICAL SERVICES	2	2	2	2	0	0
35106	SOCIAL SERVICES & CASE MGMT	5	8	5	7	(1)	(13)
35107	HEALTH SERVICES	5	6	6	6	0	0
35108	EDUCATIONAL SERVICES	1	1	1	1	0	0
35109	VOCATIONAL SERVICES	0	1	1	1	0	0
TOTAL		172	224	175	218	(6)	(3)

HEAD 25 DEPARTMENT OF CORRECTONS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 35000 Headquarters & O.T.S.				
1 (a) Average total cost of incarceration per inmate per annum based on maximum capacity <i>(Total expenditure divided by capacity - 372)</i>	80,100	77,368	66,423	73,262
(b) Average daily number of inmates	156	152	164	160
(c) Total admissions for year	167	145	138	153
(d) Total new admissions (first time incarcerated)	60	47	51	56
(e) Total discharges	187	137	114	151
2 Total number of inmates released on parole	7	3	9	8
3 Number of inmate/inmate assaults				
Major	1	1	0	0
Minor	8	12	3	0
4 Number of trainee/inmate assaults	0	0	1	1
5 Number of inmate/officer assaults				
Major	0	0	0	0
Minor	2	1	0	3
6 (a) % of Inmates enrolled in development and/or treatment programmes*	80%	50%	45%	63%
(b) Number of inmates obtaining General Education Diplomas	2	4	2	2
(c) % of eligible inmates participating in work programmes	45%	50%	50%	48%
7 Average overall recidivism numbers and percentage rate (Year 3)	17	19	18	20

MISSION STATEMENT

To enhance public safety through effective rehabilitation and offender re-entry programmes which reduce reoffending.

DEPARTMENT OBJECTIVES

1. To provide evidence-based programmes and services to identify and reduce offending behaviours in clients.
2. To implement supportive services for all staff.
3. To implement the use of technology to improve offender management.
4. To establish and implement a framework for programme evaluation.
5. To employ holistic interventions by engaging with offenders' support network including partners, family and other significant persons.
6. To adopt a strengths-based approach to client interactions.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
7401	CASE MANAGEMENT						
	84010 PROBATION SERVICES	333	439	439	717	278	63
	84020 PAROLE SERVICES	281	463	463	641	178	38
	84080 DRUG TREATMENT CT PROG.	527	621	621	754	133	21
		1,141	1,523	1,523	2,112	589	39
7402	ADMINISTRATION						
	84070 COURT SERVICES ADMINISTRATION	935	1,328	1,328	1,621	293	22
		935	1,328	1,328	1,621	293	22
7403	ASSESSMENT & TREATMENT						
	84030 MENTAL HEALTH TREATMENT COURT	74	423	423	502	79	19
	84040 OFFENDERS PROGRAMMES	318	509	509	566	57	11
	84060 ASSESSMENTS	1,059	1,105	1,105	670	(435)	(39)
		1,451	2,037	2,037	1,738	(299)	(15)
	TOTAL	3,527	4,888	4,888	5,471	583	12

HEAD 74 DEPARTMENT OF COURT SERVICES - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	2,852	4,064	4,064	4,573	509	13
	WAGES	156	0	0	0	0	0
	TRAINING	25	31	31	52	21	68
	TRANSPORT	1	5	5	6	1	20
	TRAVEL	2	12	12	18	6	50
	COMMUNICATIONS	41	68	68	67	(1)	(1)
	PROFESSIONAL SERVICES	323	452	452	516	64	14
	REPAIR AND MAINTENANCE	68	121	121	121	0	0
	INSURANCE	3	10	10	10	0	0
	ENERGY	0	4	4	4	0	0
	MATERIALS & SUPPLIES	56	119	119	102	(17)	(14)
	OTHER EXPENSES	0	2	2	2	0	0
	TOTAL	3,527	4,888	4,888	5,471	583	12

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	84010 PROBATION & COMMUNITY SERVICES	5	4	4	6	2	50
	84020 PAROLE SERVICES	4	4	5	5	1	25
	84030 MENTAL HEALTH TREATMENT COURT	3	4	4	4	0	0
	84040 OFFENDERS PROGRAMME	4	4	3	4	0	0
	84060 ASSESSMENTS	11	9	5	5	(4)	(44)
	84070 COURT SERVICES ADMINISTRATION	7	8	5	8	0	0
	84080 DRUG TREATMENT CT PROG.	4	5	6	6	1	20
	TOTAL	38	38	32	38	0	0

HEAD 74 DEPARTMENT OF COURT SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 84010 Probation Services				
Percentage of cases receiving a final risk assessment during the final month of supervision	68%	85%	75%	85%
Determine percentage of cases actioned within 1 week after a positive urine screen	76%	75%	75%	N/A
Percentage of case reviews for repeat offenders within 4 weeks of the start of a new Order	100%	75%	90%	95%
Percentage of clients arrested for new offences whilst in the programme	0	20%	0	0
Percentage of cases actioned within 5 days after a positive urine screen	N/A	N/A	N/A	85%
Percentage of clients referred for programmes within 4 weeks of sentencing	N/A	N/A	N/A	85%
BUSINESS UNIT: 84020 Parole Services				
Number of files presented to the Parole Board for revocation of Licence	4	3	3	N/A
Total number of inmates released on Parole	90	7	8	N/A
Percentage of clients convicted of new offences	<1	1%	1	<1
Percentage of clients arrested for new offences	<1	15%	5	N/A
Number of Breaches instigated	5	12	8	N/A
Number of Breaches initiated within 5 days of a violation occurring	N/A	N/A	N/A	5
Percentage of clients referred for programmes within 4 weeks of release	N/A	N/A	N/A	85%
BUSINESS UNIT: 84030 Aftercare & Community Integration				
Determine the percentage of mental health court clients dually diagnosed with a mental illness and drug addiction	75%	50%	80%	N/A
Total percentage of clients who are medication compliant as a condition of the program	75%	95%	80%	98%
Percentage of community service hours completed with supervision	100%	75%	100%	N/A
Clients complete more than half of their ordered hours within the first six months	N/A	N/A	N/A	80
High risk clients placed for CSO within 4 weeks of sentencing	N/A	N/A	N/A	60
BUSINESS UNIT: 84040 Community Offenders Prog.				
Percentage of clients receiving couples and/or family counseling and related services	N/A	N/A	N/A	N/A
The percentage of clients participating in group work	50%	100%	20%	60%
Percentage of suitably referred clients in treatment	0	100%	100%	N/A
Percentage of perpetrators of intimate partner violence referred for services and receiving IPV treatment	N/A	80%	N/A	N/A
Clients commence treatment within 4 weeks of sentencing or release	N/A	N/A	N/A	70

HEAD 74 DEPARTMENT OF COURT SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 84040 Community Offenders Prog.				
Clients stabilised after engaging in marriage or family counselling	N/A	N/A	N/A	80
DV perpetrators placed in department provided or external service delivery within two working days	N/A	N/A	N/A	100
BUSINESS UNIT: 84060 Assessments				
Percentage of reports utilizing risk assessment tools	100%	N/A	100%	N/A
Percentage of Social Inquiry Reports submitted by the requested date.	90%	95%	90%	N/A
Percentage of BARC staff started or completed certification.	100%	N/A	N/A	N/A
Determine the percentage of SIR report recommendations followed by the courts or treatment agencies	N/A	N/A	N/A	N/A
Percentage of Reports requiring more than one writer	0	16%	N/A	N/A
Percentage of SIRs requiring more than one assessment tool	10%	17%	N/A	N/A
Percentage of clients requiring a mailed letter for initial contact*	10%	6%	N/A	N/A
Court Ordered BARC reports submitted by the requested deadline	80%	100%	N/A	N/A
BARC staff completed minimum of 20 hours of CEU/Professional Development in Behavioural Health	100%	100%	N/A	100%
BARC staff started or completed ICADC certification and/or specialized training	100%	100%	N/A	N/A
BARC assessments completed three weeks from the assignment date	80%	85%	90%	100%
166 Reports completed within 4 weeks of assignment	N/A	N/A	N/A	90%
Social Inquiry Reports completed within 4 weeks of assignment	N/A	N/A	N/A	70%
BUSINESS UNIT: 84070 Court Services Administration				
Percentage of total Electronic Monitoring Devices utilized by the Department of Court Services	25%	80%	30%	N/A
Number of MOUs with partner agencies	2	2	N/A	N/A
Responding within 48 hours to queries received via the Court Services portal	100%	100%	100%	100%
Total number of departmental programmes evaluated and revised as indicated	N/A	N/A	N/A	5
BUSINESS UNIT: 84080 Drug Treatment Court Prog.				
Percentage of clients failing drug testing	10%	7%	8%	5%
Percentage of clients convicted for new offences whilst in the programme	0	0%	0	0
Percentage of clients referred to other therapeutic services after completing drug treatment programmes	0	10%	5%	N/A
Percentage of cases receiving a case conference within two months of completing the drug treatment programme	N/A	N/A	N/A	90%

HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	DESCRIPTION (2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
0401	GENERAL						
	85010 PUBLIC PROSECUTIONS	3,559	3,828	3,828	4,220	392	10
	85020 WITNESS CARE UNIT	170	173	173	183	10	6
	TOTAL	3,729	4,001	4,001	4,403	402	10

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	OBJECT CODE DESCRIPTION (2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
	SALARIES	2,887	3,564	3,564	3,796	232	7
	WAGES	200	0	0	0	0	0
	OTHER PERSONNEL COSTS	34	36	36	36	0	0
	TRAINING	39	38	38	153	115	303
	TRAVEL	48	25	25	25	0	0
	COMMUNICATIONS	22	25	25	30	5	20
	PROFESSIONAL SERVICES	415	235	235	277	42	18
	RENTALS	12	16	16	16	0	0
	REPAIR AND MAINTENANCE	14	14	14	18	4	29
	CLOTHING, UNIFORMS, & LAUNDRY	0	0	0	3	3	0
	MATERIALS & SUPPLIES	46	42	42	42	0	0
	OTHER EXPENSES	12	6	6	7	1	17
	TOTAL	3,729	4,001	4,001	4,403	402	10

HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS

CURRENT ACCOUNT ESTIMATES

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	7	0	0	0	0	0
	TOTAL	7	0	0	0	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(3)	(4)	(5)	(6)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	85010 PUBLIC PROSECUTIONS	26	27	24	27	0	0
	85020 WITNESS CARE UNIT	2	2	2	2	0	0
	TOTAL	28	29	26	29	0	0

HEAD 75 DEPARTMENT OF PUBLIC PROSECUTIONS - continued

Performance Measures

	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 85010 Public Prosecutions				
MAGISTRATE'S COURT:				
<i>Criminal Matters</i>				
Total number of cases completed	715	950	950	950
<i>Traffic Matters</i>				
Total number of cases completed	4,250	7,000	5,500	7,000
SUPREME COURT				
Total number of jury trials completed	8	24	16	24
Number of indictments filed	37	26	44	45
Number of indictments carried over from previous year	47	70	63	72
Total number of cases disposed of	21	48	35	48
Number of cases carried forward to the following year	63	22	72	24
<i>Court of Appeal</i>				
Number of appeals disposed of	5	12	13	12
Number of appeals carried forward to the following year	9	0	4	0
Number of workshops/conferences held in collaboration with agents within the Criminal Justice System	3	3	3	3
BUSINESS UNIT: 85020 Witness Care Unit				
Percent of civilians contacted for Magistrate's and Supreme Courts	85%	100%	100%	100%
Number of victim impact statements	45	50	50	50

MINISTRY OF FINANCE

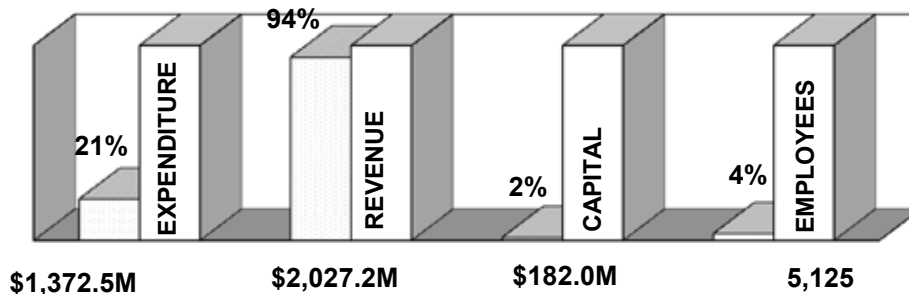


TO SUPERVISE THE ECONOMY OF BERMUDA GENERALLY AND TO PROVIDE OVERALL FINANCIAL MANAGEMENT AND CONTROL OF ALL GOVERNMENT ACTIVITIES.

The Hon. David Burt, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
10	MIN. OF FINANCE HQ	13,910	11,817	12,615	25,386	13,569	115
11	ACCOUNTANT GENERAL	81,818	106,552	111,531	120,649	14,097	13
28	SOCIAL INSURANCE	2,822	2,894	2,526	2,508	(386)	(13)
38	OFFICE OF THE TAX COMMISSIONER	2,922	4,303	4,303	5,309	1,006	23
39	REGISTRAR OF COMPANIES	8,090	12,517	9,535	11,707	(810)	(6)
49	LAND VALUATION	903	977	951	945	(32)	(3)
58	DEBT & LOAN GUARANTEES	129,133	127,527	127,527	124,753	(2,774)	(2)
		239,598	266,587	268,988	291,257	24,670	9
REVENUE (\$000)							
10	MIN OF FINANCE HQ	9,497	187,500	286,500	755,706	568,206	0
11	ACCOUNTANT GENERAL	5,690	500	500	2,000	1,500	300
12	CUSTOMS	230,326	219,928	222,963	223,129	3,201	1
38	OFFICE OF THE TAX COMMISSIONER	825,446	827,530	845,792	847,873	20,343	2
39	REGISTRAR OF COMPANIES	67,324	75,186	74,134	75,186	0	0
49	LAND VALUATION	0	6	6	6	0	0
58	DEBT & LOAN GUARANTEES	750	750	750	750	0	0
		1,139,033	1,311,400	1,430,645	1,904,650	593,250	45
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	2,219	2,148	1,446	2,739		
		2,219	2,148	1,446	2,739		
EMPLOYEE NUMBERS		144	188	158	180	(8)	(4)

FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
1001	POLICY ADMINISTRATION						
20000	POLICY PLANNING & MANAGEMENT	5,311	3,670	4,362	18,165	14,495	395
20010	FISCAL PLANNING & CONTROL	532	589	695	690	101	17
20020	INTERNATIONAL AFFAIRS & REGULATORY	358	738	738	787	49	7
20030	DOMESTIC AFFAIRS & ECONOMIC POLICY	89	306	306	461	155	51
20100	NAMLC	526	936	936	983	47	5
		6,816	6,239	7,037	21,086	14,847	238
1002	GRANTS						
20110	GAMING COMMISSION	800	800	800	800	0	0
20120	CORPORATE INCOME TAX	6,294	4,778	4,778	3,500	(1,278)	(27)
		7,094	5,578	5,578	4,300	(1,278)	(23)
	TOTAL	13,910	11,817	12,615	25,386	13,569	115

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,771	2,574	2,712	3,099	525	20
	WAGES	281	0	0	0	0	0
	TRAINING	1	14	20	20	6	43
	TRAVEL	156	297	259	354	57	19
	COMMUNICATIONS	20	26	24	26	0	0
	ADVERTISING & PROMOTION	7	1	7	1	0	0
	PROFESSIONAL SERVICES	1,247	1,924	2,943	16,374	14,450	751
	RENTALS	10	6	8	6	0	0
	REPAIR AND MAINTENANCE	0	50	50	50	0	0
	INSURANCE	560	560	560	560	0	0
	MATERIALS & SUPPLIES	110	102	102	117	15	15
	OTHER EXPENSES	158	185	155	155	(30)	(16)
	GRANTS AND CONTRIBUTIONS	7,589	6,078	5,775	4,624	(1,454)	(24)
	TOTAL	13,910	11,817	12,615	25,386	13,569	115

HEAD 10 MINISTRY OF FINANCE HQ - continued

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
8044 Corporate Income Tax		0	187,500	279,000	753,206	565,706	302
8405 Civil Fees		24	0	0	0	0	0
8858 Arrangement Fees		40	0	0	0	0	0
8877 Reimbursements		2,583	0	0	0	0	0
8885 BMA of Profits		6,850	0	7,500	2,500	2,500	0
TOTAL		9,497	187,500	286,500	755,706	568,206	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(3)	(4)	(5)	(6)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
20000 POLICY PLANNING & MGMT		8	8	8	8	0	0
20010 FISCAL PLANNING & CONTROL		4	4	4	4	0	0
20020 INTERNATIONAL AFFAIRS & REGULATORY		2	3	3	3	0	0
20030 DOMESTIC AFFAIRS & ECONOMIC POLICY		1	1	1	2	1	100
20100 NAMLC		2	3	2	3	0	0
TOTAL		17	19	18	20	1	5

HEAD 10 MINISTRY OF FINANCE HQ - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 20000; 20010; 20030				
INTERNAL				
Percentage variation of actual current account expenditure outturns compared to total approved estimates.	1.3%	+/- 2%	2.0%	+/- 2%
Percentage of Consolidated Fund Ministries whose actual expenditure outturns are at or below approved estimates.	85%	100%	54%	100%
Actual revenue vs. Original Estimate	2.7%	+/- 2%	8.6%	+/- 2%
Actual current & capital expenditure vs. Original Estimate	0.4%	+/- 2%	1.0%	+/- 2%
CHANGE IN GDP	6.9%	3.5%	2.5%	2,7%
GOVERNMENT NET DEBT/GDP	35.6%	34.6%	33.1%	27.2%
GOVERNMENT NET DEBT/REVENUE	258.5%	228.0%	244.5%	206.9%
INTEREST/REVENUE	10.0%	8.9%	8.2%	6.2%
EXTERNAL				
Credit Ratings:				
Standard & Poors	A+	A+	A+	A+
Moody's	A2	A2	A2	A2

HEAD 11 ACCOUNTANT GENERAL

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2025/26 vs 2026/27	
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
1101	CONSOLIDATED FUND						
	21000 POLICY PLANNING & MGMT.	439	1,287	1,243	1,342	55	4
	21001 FINANCIAL REPORTING	349	713	516	666	(47)	(7)
	21003 COMPLIANCE & DISBURSEMENTS	440	470	492	495	25	5
	21004 REVENUE RECEIPTING	929	951	845	885	(66)	(7)
	21005 TREASURY MANAGEMENT	56	520	547	446	(74)	(14)
	21007 BANK RECONCILIATIONS	750	758	725	727	(31)	(4)
	21008 FINANCIAL SYSTEMS	1,037	1,605	1,523	1,723	118	7
	21100 CONSOLIDATED REPORTING	65	7	7	0	(7)	(100)
	21900 MANAGEMENT ACC.T TRAINEES	0	0	46	213	213	0
		4,065	6,311	5,944	6,497	186	3
1102	FUND ADMINISTRATION						
	21010 SUPERANNUATION FUND	28,974	31,443	35,975	40,112	8,669	28
	21020 CONTRIBUTORY PENSION	8,129	8,500	8,375	8,500	0	0
	21030 GOVT EMPLOYEE HEALTH INS	39,801	59,436	60,222	64,550	5,114	9
	21040 MINISTERS & MEMBERS PENSION	849	862	1,015	990	128	15
		77,753	100,241	105,587	114,152	13,911	14
	TOTAL	81,818	106,552	111,531	120,649	14,097	13

HEAD 11 ACCOUNTANT GENERAL - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	2,441	3,965	3,637	4,000	35	1
	WAGES	83	0	0	0	0	0
	EMPLOYER OVERHEAD	77,476	99,820	105,217	113,782	13,962	14
	OTHER PERSONNEL COSTS	399	405	383	386	(19)	(5)
	TRAINING	13	70	79	72	2	3
	TRAVEL	0	21	14	16	(5)	(24)
	COMMUNICATIONS	52	58	48	43	(15)	(26)
	PROFESSIONAL SERVICES	654	870	870	915	45	5
	RENTALS	258	275	275	275	0	0
	REPAIR AND MAINTENANCE	849	1,005	1,000	1,140	135	13
	ENERGY	90	90	90	90	0	0
	MATERIALS & SUPPLIES	52	82	59	72	(10)	(12)
	EQUIPMT.(MINOR CAPITAL)	17	25	20	20	(5)	(20)
	OTHER EXPENSES	671	902	826	827	(75)	(8)
	RECEIPTS CREDITED TO PROGRAMME	(1,237)	(1,131)	(1,082)	(1,084)	47	(4)
	DEBT CHARGES	0	95	95	95	0	0
	TOTAL	81,818	106,552	111,531	120,649	14,097	13

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8863 Interest on Sinking Fund	4,586	500	500	2,000	1,500	300
	8899 Sundry Receipts	1,104	0	0	0	0	0
	TOTAL	5,690	500	500	2,000	1,500	300

HEAD 11 ACCOUNTANT GENERAL - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
	21000 POLICY PLANNING & MGMT.	4	5	4	5	0	0
	21001 FINANCIAL REPORTING	3	5	3	5	0	0
	21003 COMPLIANCE & DISBURSEMENTS	5	5	5	5	0	0
	21004 REVENUE RECEIPTING	3	5	3	4	(1)	(20)
	21005 TREASURY MANAGEMENT	3	3	3	3	0	0
	21007 BANK RECONCILIATIONS	5	5	5	5	0	0
	21008 FINANCIAL SYSTEMS	5	6	4	6	0	0
	21030 GOVT EMPLOYEE HEALTH INS	6	6	7	7	1	17
	21100 CONSOLIDATED REPORTING	0	1	0	0	(1)	(100)
	21900 TRAINEE MGMT ACCOUNT	0	0	1	2	2	0
	TOTAL	34	41	35	42	1	2

HEAD 11 ACCOUNTANT GENERAL - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT : 21001 FINANCIAL REPORTING				
Financial Instructions updated annually	Not Achieved	Achieved	Not Achieved	Achieved
Provision of audited annual financial statements of the Consolidated Fund within 240 days of March 31 (November)	Not Achieved	Achieved	Not Achieved	Achieved
# of Public Funds year-end files FS completed within 60 days of respective fiscal year ends	6	6	6	6
Provision of Financial Instructions training as scheduled	Achieved	Achieved	Achieved	Achieved
BUSINESS UNIT : 21003 COMPLIANCE & DISBURSEMENTS				
Payments by electronic transfer as a % of total payments made - target 90%	99%	99%	99%	99%
Average processing time of vendor Address Book submissions	3 Days	3 Days	6 Days	3 Days
Average payment processing time of posted EDI batches	4 Days	4 Days	6 Days	5 Days
Total annual dollar value of payments - local & foreign	\$866,542,776	870,000,000	\$820,000,000	\$820,000,000
BUSINESS UNIT : 21004 REVENUE RECEIPTING				
Revenues deposited within 2 working days of receipt	100%	100%	100%	100%
Revenues recorded and posted within 5 working days of receipt	95%	100%	100%	100%
BUSINESS UNIT : 21005 TREASURY MANAGEMENT				
Provision of the monthly cash flow report by the 20th of the subsequent month	100%	100%	90%	100%
Recording of monthly investment transactions within 10 days of receipt of investment information	100%	100%	100%	100%
Recording of daily cash transfer activity within 2 days of instruction to banks	100%	100%	100%	100%
Government payables accounts sufficiently funded daily to meet expenditure requirements/avoidance of bank overdrafts	100%	100%	100%	100%
BUSINESS UNIT : 21007 BANK RECONCILIATIONS				
All bank accounts reconciled within 30 days of financial system close.	94%	100%	94%	100%
BUSINESS UNIT : 21008 FINANCIAL SYSTEMS				
Online Banking and E1 user access review completed every six months	Twice	Twice	Twice	Twice
Review Financial Reporting Data integrities monthly*	12 Reviews	12 Reviews	12 Reviews	12 Reviews
Create (1) Government Financial Dashboard for JDE EnterpriseOne 9.2 for Financial Controllers/HODs for point in time information updates.*	0	1	1	1

HEAD 11 ACCOUNTANT GENERAL - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT : 21030 GOVT EMPLO HEALTH INS				
95% of manual clean claims paid within 30 days	95%	100%	95%	100%
100% of clean claims received via EDI (Electronic data interchange) paid within 30 days	100%	100%	95%	100%
BUSINESS UNIT : 21100 CONSOLIDATED REPORTING				
Preparation of summary financial statements of the Bermuda Government	Not Achieved	Achieved	Not Achieved	Not Achieved
Reconciliation of amounts due to and due from Quangos and the Consolidated Fund annually	Achieved	Achieved	Achieved	Achieved

HEAD 12 CUSTOMS

REVENUE SUMMARY

(1)	(2)	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000) (7)	% (8)
	8007 Customs Duty	225,074	214,014	217,698	217,700	3,686	2
	8009 Customs Duty -G.P.O.	805	873	804	804	(69)	(8)
	8053 Yacht Arrival	76	12	54	54	42	350
	8107 Srvs to Ships (Customs)	383	467	394	394	(73)	(16)
	8111 Wharfage	960	1,180	1,011	1,134	(46)	(4)
	8113 Container Fees	977	1,134	1,018	1,018	(116)	(10)
	8115 Customs Service Charges	572	622	626	667	45	7
	8117 Courier Package Fees	928	1,018	903	903	(115)	(11)
	8179 Light Dues	200	255	214	214	(41)	(16)
	8457 Licence General	204	234	112	112	(122)	(52)
	8881 Penalties	76	44	62	62	18	41
	8889 Sundry Receipts	71	75	67	67	(8)	(11)
		230,326	219,928	222,963	223,129	3,201	1

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

HEAD 28 SOCIAL INSURANCE

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
2801	CONTRIBUTORY PENSION						
	38010 WAR PENSIONS AND GRATS.	2,822	2,894	2,526	2,508	(386)	(13)
		2,822	2,894	2,526	2,508	(386)	(13)
	TOTAL	2,822	2,894	2,526	2,508	(386)	(13)

HEAD 28 SOCIAL INSURANCE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	2026/27
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	2,042	2,374	2,463	2,654	280	12
	WAGES	23	0	0	0	0	0
	OTHER PERSONNEL COSTS	6	10	21	20	10	100
	TRAINING	5	80	73	82	2	3
	TRAVEL	8	16	5	13	(3)	(19)
	COMMUNICATIONS	22	41	66	97	56	137
	ADVERTISING & PROMOTION	0	53	12	42	(11)	(21)
	PROFESSIONAL SERVICES	3,089	4,196	3,666	3,753	(443)	(11)
	REPAIR AND MAINTENANCE	101	132	134	129	(3)	(2)
	INSURANCE	0	1	1	1	0	0
	MATERIALS & SUPPLIES	86	98	89	98	0	0
	EQUIPT. (MINOR CAPITAL)	112	140	129	126	(14)	(10)
	OTHER EXPENSES	2	7	8	8	1	14
	RECEIPTS CREDITED TO PROGRAMME	(2,674)	(4,254)	(4,141)	(4,515)	(261)	6
	TOTAL	2,822	2,894	2,526	2,508	(386)	(13)

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	2026/27
(1)	(2)	(3)	(4)	(5)	(6)	(7)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	38000 SENIOR MANAGEMENT & ADMIN	5	5	4	5	0	0
	38010 WAR PENSIONS AND GRATS.	2	2	2	2	0	0
	38025 BENEFITS	4	6	5	6	0	0
	38040 COMPLIANCE	5	6	6	6	0	0
	38045 CONTRIBUTIONS	6	7	9	9	2	29
	TOTAL	22	26	26	28	2	8

HEAD 28 SOCIAL INSURANCE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 38000 Senior Management & Administration				
Summarize financial transactions and input into QuickBooks within 20 days after the end of each month	29 Days	18 Days	20 Days	18 Days
Prepare bank reconciliations for 8 CPF accounts within 30 days after the end of each month	20 Days	15 Days	20 Days	15 Days
BUSINESS UNIT: 38010 War Pensions & Gratuities				
Ensure timely and accurate payment of pension awards within 25 days after the end of the month	22 Days	22 Days	22 Days	22 Days
Ensure timely and accurate payment of medical claims within 30 days of receiving required documentation	20 Days	20 Days	20 Days	20 Days
BUSINESS UNIT: 38025 Benefits				
Process monthly benefits by the 7th day of each month	7th	7th	Discontinued	Discontinued
Process benefit applications within 30 days of receipt	30 Days	30 Days	30 Days	30 Days
The percentage of monthly benefit payments paid by the 15th of the month <input type="checkbox"/>	New	New	100%	100%
BUSINESS UNIT: 38040 Compliance				
Review delinquencies 90 days and over within 10 working days following the month-end	15 Days	15 Days	Discontinued	Discontinued
Conduct a total of 1,800 combined routine inspections per year (7 per week per inspector)	1,036	1,800	1,800	1,800
Collect an annual reduction of \$3,100,000 in outstanding debt that is over 90 days old	\$2,106,861	\$3,100,000	\$3,500,000	\$3,100,000
The percentage of investigations addressing non-compliant employers conducted within 30 days of receiving notification	New	New	100%	100%
The total number of information sessions conducted throughout the year.	New	New	8	8
BUSINESS UNIT: 38045 Contributions				
Prepare and dispatch monthly contribution bills within 5 working days of the end of the month	5 Days	5 Days	5 Days	5 Days
Process social insurance number applications within 4 days of receipt	4 Days	3 Days	4 Days	4 Days
Process employer registrations within 5 business days of receipt of paperwork	5 Days	5 Days	5 Days	5 Days

HEAD 38 OFFICE OF THE TAX COMMISSIONER

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To leverage modern technology to ensure taxpayer compliance through quality service and effective enforcement.

DEPARTMENT OBJECTIVES

1. To reduce receivables by \$30M.
2. To advance OTC operations through modernization and improved procedures to effectively collect government revenue.
3. To increase taxpayer education by providing more methods and opportunities for learning.
4. To further impact taxpayers' use of electronic filing and payment methods.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
3801	TAX COLLECTION ADMINISTRATION						
	48000 ADMINISTRATION	1,424	1,274	1,274	1,412	138	11
	48050 STAMP DUTIES	376	356	356	548	192	54
	48070 COMPLIANCE	735	912	912	1,473	561	62
	48080 OPERATIONS	387	1,761	1,761	1,876	115	7
	TOTAL	2,922	4,303	4,303	5,309	1,006	23

HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	(8)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,955	3,167	3,167	3,983	816	26
	WAGES	383	0	0	0	0	0
	OTHER PERSONNEL COSTS	7	8	8	8	0	0
	TRAINING	1	31	31	31	0	0
	TRAVEL	0	15	15	10	(5)	(33)
	COMMUNICATIONS	13	19	19	19	0	0
	ADVERTISING & PROMOTION	20	40	40	70	30	75
	PROFESSIONAL SERVICES	0	483	483	586	103	21
	RENTALS	361	366	366	376	10	3
	REPAIR AND MAINTENANCE	58	37	37	79	42	114
	MATERIALS & SUPPLIES	52	81	81	91	10	12
	OTHER EXPENSES	72	56	56	56	0	0
	TOTAL	2,922	4,303	4,303	5,309	1,006	23

HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued

REVENUE SUMMARY

(1)	REVENUE SOURCE (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
	8017 Payroll Tax	612,607	621,663	637,008	634,902	13,239	2
	8018 Bank Services Tax	7,172	8,624	8,624	8,796	172	2
	8019 Corporate Services Tax	5,388	5,800	5,800	5,916	116	2
	8020 Insurance Services Tax	6,722	6,193	6,193	6,317	124	2
	8022 Money Services Business Tax	414	435	435	443	8	2
	8027 Land Tax	89,754	87,000	87,000	85,000	(2,000)	(2)
	8029 Foreign Currency Purchase Tax	32,374	32,972	35,000	35,800	2,828	9
	8033 Hotel Occupancy Tax	5,012	7,100	7,100	7,300	200	3
	8034 Transportation Infrastructure Tax	11,422	10,900	10,900	12,900	2,000	18
	8049 Cruise Ship Departure	23,975	23,200	23,200	25,600	2,400	10
	8060 Primary Fam. Home Application	8	7	7	7	0	0
	8061 Land Conveyance on Sale	20,088	16,831	17,000	16,908	77	0
	8062 Primary Fam. Home Cert. Re-issue	2	2	2	2	0	0
	8063 Other Conveyance on Sale	629	159	159	159	0	0
	8065 Rentals/Leases	1,417	1,325	1,325	1,325	0	0
	8067 Mortgages	2,219	873	1,592	1,592	719	82
	8069 Ajudications	61	51	51	51	0	0
	8071 Other Heads	1,956	1,766	1,767	1,767	1	0
	8073 Revenue Stamps	1,657	1,477	1,477	1,936	459	31
	8075 Voluntary Land Conveyance	2,530	1,061	1,061	1,061	0	0
	8077 Voluntary Other Conveyance	1	57	57	57	0	0
	8079 Penalties	8	3	3	3	0	0
	8081 Timeshare Services	10	31	31	31	0	0
	8083 Timeshare Occupancy	19	0	0	0	0	0
	8877 Reimbursements	1	0	0	0	0	0
	TOTAL	825,446	827,530	845,792	847,873	20,343	2

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	BUSINESS UNIT DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2025/26 vs 2026/27 (7)	% (8)
	48000 ADMINISTRATION	2	4	4	4	0	0
	48050 STAMP DUTIES	5	5	4	5	0	0
	48070 COMPLIANCE	7	8	7	9	1	13
	48080 OPERATIONS	15	18	14	17	(1)	(6)
	TOTAL	29	35	29	35	0	0

HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 48000 Administration				
Review and modernize the Organization Chart by March 31, 2026	N/A	100%	50%	100%
Respond to taxpayer correspondence within 5 days of receipt	N/A	80%	80%	90%
Provide adhoc revenue, accounts receivable and other reports to MoF within 48 hours of request.	60%	75%	75%	90%
Submit performance appraisals and forward job plans to the DE&OD by required deadlines	N/A	100%	90%	90%
Process Schemes for approval within 45 days of application	80%	90%	90%	90%
Process payments in E1 a minimum of 5 days before due date and payments received when due within 5 days of receipt.	N/A	90%	90%	95%
All professional staff to obtain required CPE hours	N/A	100%	100%	100%
BUSINESS UNIT: 48050 Stamp Duties				
Stamp Duty Adjudication				
Complete processing of applications for late stamping instruments (excluding Bank security documents) that are less than six months out of time and less than \$10,000 payable in stamp duty within 60 days of receipt	90	100	98%	100%
Complete processing of applications for late stamping Bank security documents that are less than six months out of time and less than \$10,000 payable in stamp duty within 30 days of receipt	85	100	98	100%
Complete mortgage transfer adjudications within 2 months of receipt (New measure)	N/A	N/A	N/A	100%
Process First Time Homeowner Prequalification Applications within 3 weeks of receipt (New measure)	N/A	N/A	N/A	100%
Complete Primary Family Homestead applications within 5 weeks of receipt (New measure)	N/A	N/A	N/A	90%
BUSINESS UNIT: 48070 Compliance				
To conduct at least 20 tax audits	0	20	10	20
To conduct at least 4 targeted or general tax education sessions (NEW)	0	4	2	4
To decrease the number of files which are arbitrarily assessed.	0	5%	3%	5%
Vet Relief Applications within 30 days of receipt	0	100%	100%	100%

HEAD 38 OFFICE OF THE TAX COMMISSIONER - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 48080 Operations				
Effective Processing of Tax returns				
Returns processed within Target of four weeks from filing deadline	100%	100%	100%	100%
Taxpayer Acceptance of Electronic Filing and Payment				
Percentage of Total Payroll Tax Returns e-Filed	69%	80%	71%	79%
Percentage of Total Land Tax Payments e-Paid	70%	65%	70%	75%
Effectiveness of Collection Process				
100% of debt payment plans electronically monitored monthly	0	50%	25%	100%
Reduction of Accounts Receivables	0	15M	25M	30M
Number of debt payment plans	0	40	30	40
To increase the number of accounts forwarded to DPP for non-compliance to tax legislation by developing the methodology/process to enact the summary offences in legislation	0	100	20	100

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

1. To maintain the Register of Companies and ensure provision of current and accurate Registry information in a timely manner.
2. To ensure compliance with the Companies Act 1981 and related legislation in a consistent, fair and judicious manner.
3. To collect all fee revenue pursuant to the Companies Act 1981 and related legislation, in accordance with Financial Instructions in a timely, accurate and efficient manner.
4. To process various company applications from the private sector in a timely, efficient and professional manner.
5. To provide technical advice to the Ministry of Finance and other Government departments in a timely manner.
6. To provide guidance and direction to the public on matters related to the Companies Act 1981 and related legislation in an accurate, timely and professional manner.
7. To diligently administer Court appointed company liquidations and personal bankruptcies in a prudent and professional manner ensuring compliance with applicable legislation, primarily the Companies Act 1981 and Companies (Winding-Up) Rules 1982.
8. To promote and ensure compliance with the Companies Act, partnership Acts, Limited Liability Company Act and Economic Substance Act through active compliance monitoring and enforcement, supported by the RoC Compliance Measures Act, in accordance with FATF, OECD, and EU standards and recommendations.
9. To promote and ensure compliance with the Real Estate Brokers' Licensing Act through active compliance monitoring and enforcement in accordance with FATF recommendations.
10. To promote and ensure compliance of dealers in high value goods with the Registrar of Companies (Supervision and Regulation) Act 2020 through active compliance monitoring and enforcement in accordance with FATF recommendations and Bermuda's legislative framework.

HEAD 39 REGISTRAR OF COMPANIES - continued

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
3901 REGISTRAR OF COMPANIES							
49000	POLICY, PLANNING & ADMIN.	4,457	5,244	4,692	6,577	1,333	25
49010	FINANCE & REVENUE	1,214	692	1,250	773	81	12
49020	ENTITY REGISTRATION	405	1,904	1,000	1,927	23	1
49040	INSOLVENCY & LIQUIDATIONS	504	697	640	843	146	21
49050	REAL ESTATE & LICENSES	66	599	150	739	140	23
49070	TREATY MANAGEMENT	900	1,503	1,053	0	(1,503)	(100)
49080	COMPLIANCE	544	1,878	750	848	(1,030)	(55)
	TOTAL	8,090	12,517	9,535	11,707	(810)	(6)

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,126	6,401	4,463	5,452	(949)	(15)
	WAGES	381	0	0	0	0	0
	TRAINING	13	64	60	65	1	2
	TRAVEL	106	393	205	295	(98)	(25)
	COMMUNICATIONS	20	33	30	27	(6)	(18)
	ADVERTISING & PROMOTION	3	30	40	30	0	0
	PROFESSIONAL SERVICES	3,565	4,110	3,586	4,421	311	8
	RENTALS	3	430	8	559	129	30
	REPAIR AND MAINTENANCE	539	671	688	418	(253)	(38)
	MATERIALS & SUPPLIES	35	59	58	54	(5)	(8)
	EQUIPT. (MINOR CAPITAL)	67	5	5	10	5	100
	OTHER EXPENSES	232	321	392	376	55	17
	TOTAL	8,090	12,517	9,535	11,707	(810)	(6)

HEAD 39 REGISTRAR OF COMPANIES - continued

REVENUE SUMMARY

REVENUE SOURCE	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27		
					(7) (\$000)	(8) %	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8035 Exempted Companies Tax	49,008	54,000	53,750	54,000	0	0	
8037 Overseas Partnerships	62	75	75	75	0	0	
8039 Local Companies Tax	2,418	3,317	3,000	3,317	0	0	
8041 Non Resident Company Tax	1,308	1,500	1,500	1,500	0	0	
8043 Non Resident Inc. Company Tax	71	20	20	20	0	0	
8133 Searches	153	150	150	150	0	0	
8227 Regulatory Fees-Other	5,589	7,285	6,650	7,285	0	0	
8265 Exempted Partnership Fees	3,442	3,300	3,300	3,300	0	0	
8266 Exempted LLC - Annual Fees	267	200	200	200	0	0	
8267 Segregated Accounts Fees	260	300	300	300	0	0	
8268 Local LLC - Annual Fees	0	20	20	20	0	0	
8269 Document Filing Fees	3,619	3,500	3,650	3,500	0	0	
8457 Licence General	331	340	340	340	0	0	
8617 Publications	3	4	4	4	0	0	
8881 Penalties	664	1,100	1,100	1,100	0	0	
8889 Sundry Receipts	129	75	75	75	0	0	
TOTAL	67,324	75,186	74,134	75,186	0	0	

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT DESCRIPTION	2024/25 ACTUAL	2025/26 ORIGINAL	2025/26 REVISED	2026/27 ESTIMATE	DIFFERENCE 2025/26 vs 2026/27		
					(7)	(8)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
49000 POLICY & PLANNING & ADMIN.	1	2	1	2	0	0	
49010 FINANCE & REVENUE	6	7	5	7	0	0	
49020 ENTITY REGISTRATION	13	20	18	19	(1)	(5)	
49040 INSOLVENCY & LIQUIDATIONS	2	5	3	6	1	20	
49050 REAL ESTATE & LICENSES	3	6	5	7	1	17	
49070 TREATY MANAGEMENT	3	3	2	0	(3)	(100)	
49080 COMPLIANCE	7	16	8	7	(9)	(56)	
TOTAL	35	59	42	48	(11)	(19)	

HEAD 39 REGISTRAR OF COMPANIES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 49000 Policy, Planning & Admin.				
Average processing time for vendor vouchers	5	5	5	5
Average turnaround time for online web queries and searches	1	1	1	1
BUSINESS UNIT: 49010 Finance & Revenue				
Average processing time for applications received	2	2	1	1
Average turnaround time (from receipt to delivery) for over-the-counter company searches	2	2	2	2
BUSINESS UNIT: 49040 Insolvency & Liquidations				
Average processing time for dissolution certificates*	5	5	5	5
BUSINESS UNIT: 49080 Compliance				
Average processing time for real estate licences	2	2	2	2
Annual number of on-site and desk-based (off-site) AML inspections of Real Estate agents/brokers	10	15	48	55
Annual number of on-site and desk-based (off-site) inspections of registered entities	200	240	500	700

**with complete documentation and applicable vetting support*

HEAD 49 LAND VALUATION

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
4901	LAND VALUATION						
	59080 VALUATION	903	977	951	945	(32)	(3)
	TOTAL	903	977	951	945	(32)	(3)

HEAD 49 LAND VALUATION - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	862	906	881	861	(45)	(5)
	WAGES	13	0	0	0	0	0
	TRAINING	1	1	1	10	9	900
	TRAVEL	1	3	3	3	0	0
	COMMUNICATIONS	1	1	1	1	0	0
	ADVERTISING & PROMOTION	0	1	1	1	0	0
	PROFESSIONAL SERVICES	3	5	4	5	0	0
	REPAIR AND MAINTENANCE	15	41	41	41	0	0
	MATERIALS & SUPPLIES	7	19	19	23	4	21
	TOTAL	903	977	951	945	(32)	(3)

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8135 Appeals Trib Hearing Fee	0	6	6	6	0	0
	TOTAL	0	6	6	6	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	59080 VALUATION	8	8	8	7	(1)	(13)
	TOTAL	8	8	8	7	(1)	(13)

HEAD 49 LAND VALUATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 59080 Valuation				
Amend the Valuation List for all changes within 20 working days of receiving notification of a change to a property.	47% (199/420 cases)	50%	50%	50%
Provide valuation advice to the Supreme Court within 10 working days of receiving instructions.	97% (37/38 cases)	85%	85%	85%
Provide valuation advice to the Tax Commissioner within 20 working days of receiving instructions.	94% (148/157 cases)	70%	70%	70%
Provide valuation advice to the Economic Development Department within 5 working days of receiving instructions.	100% (98/98 cases)	85%	85%	85%
Provide valuation advice to other Government departments within 10 working days of receiving instructions.	100% (1/1 case)	70%	70%	70%

HEAD 58 DEBT & LOAN GUARANTEES

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
5801	INTEREST ON DEBT						
68000	INTEREST ON DEBT	125,169	127,527	127,527	124,753	(2,774)	(2)
68010	MORGAN'S POINT/CAROLINE BAY	2,298	0	0	0	0	0
68020	GUARANTEE MGMT. - OTHER	1,666	0	0	0	0	0
	TOTAL	129,133	127,527	127,527	124,753	(2,774)	(2)

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
	PROFESSIONAL SERVICES	3,954	0	0	0	0	0
	DEBT CHARGES	125,179	127,527	127,527	124,753	(2,774)	(2)
	TOTAL	129,133	127,527	127,527	124,753	(2,774)	(2)

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
		2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
	8112 FSP Guarantee Fees	750	750	750	750	0	0
	TOTAL	750	750	750	750	0	0

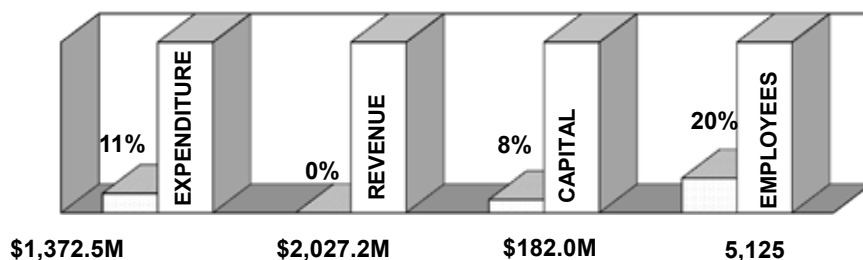
MINISTRY OF EDUCATION



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

The Hon. Crystal Caesar, JP

HEAD (1)	DESCRIPTION (2)	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
16	MIN. OF EDUCATION HQ	6,915	7,515	7,715	6,968	(547)	(7)
17	DEPT. OF EDUCATION	119,624	126,102	126,102	133,918	7,816	6
41	BERMUDA COLLEGE	14,654	15,574	15,574	15,574	0	0
		141,193	149,191	149,391	156,460	7,269	5
REVENUE (\$000)							
17	DEPT. OF EDUCATION	86	248	248	248	0	0
		86	248	248	248	0	0
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	1,403	2,424	2,391	4,041	FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16	
	DEVELOPMENT	4,963	5,764	5,706	9,999		
		6,366	8,188	8,097	14,040		
EMPLOYEE NUMBERS							
		1,080	1,088	1,088	1,040	(48)	(4)



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	2025/26	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
1601 GENERAL							
26000	GENERAL ADMINISTRATION	769	1,100	1,100	1,156	56	5
26080	GRANTS TO EXTERNAL BODIES	1,786	725	725	987	262	36
26090	SCHOLARSHIPS & AWARDS	1,394	1,765	1,865	2,185	420	24
26140	EDUCATIONAL REFORM UNIT	2,966	3,925	4,025	2,640	(1,285)	(33)
TOTAL		6,915	7,515	7,715	6,968	(547)	(7)

HEAD 16 MINISTRY OF EDUCATION HQ - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	635	677	677	717	40	6
	WAGES	6	0	0	0	0	0
	TRAINING	0	54	54	4	(50)	(93)
	TRANSPORT	31	45	45	45	0	0
	TRAVEL	80	97	97	97	0	0
	COMMUNICATIONS	9	10	10	11	1	10
	ADVERTISING & PROMOTION	38	39	39	45	6	15
	PROFESSIONAL SERVICES	2,625	3,378	3,478	2,118	(1,260)	(37)
	RENTALS	179	485	485	460	(25)	(5)
	REPAIR AND MAINTENANCE	13	17	17	24	7	41
	MATERIALS & SUPPLIES	36	160	160	169	9	6
	EQUIPT. (MINOR CAPITAL)	7	0	0	0	0	0
	OTHER EXPENSES	96	100	100	153	53	53
	GRANTS AND CONTRIBUTIONS	3,160	2,453	2,553	3,125	672	27
	TOTAL	6,915	7,515	7,715	6,968	(547)	(7)

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	26000 GENERAL ADMINISTRATION	6	6	6	6	0	0
	TOTAL	6	6	6	6	0	0

HEAD 16 MINISTRY OF EDUCATION HQ

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 26000 General Administration				
Consultation with key stakeholders during the development of policy initiatives geared to enhance the public education system	0	On- Going	On- Going	On- Going
Key Stakeholders consulted on policy decisions supporting the transformation of the public education system	0	On- Going	On- Going	On- Going
Framework for an appropriate redesign of the public school system from a 3-tier to a 2-tier structure 2021/22. Parish Primary Schools commencing 2023.	0	2 additional Parish Primary Schools	On- Going	On- Going
Development of signature learning programmes and introduction of signature schools	0	1 additional Senior Signature school	On- Going	On- Going
BUSINESS UNIT: 26080 Grants to External Bodies				
100% of Grant applications to recipients processed by July 31	0	Achieved	Achieved	100%
100% of Grant financials and stated outcomes reviewed by March 31	0	Achieved	Achieved	100%
BUSINESS UNIT: 26090 Scholarships & Awards				
Scholarship and Awards Committee makes recommendations of recipients to the Minister by July 31	0	Achieved	Achieved	July 2026
100% of Scholarship and awards disbursed by October for all regions.	0	Achieved	Achieved	100%

MISSION STATEMENT

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

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

DEPARTMENT OBJECTIVES

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

HEAD 17 DEPARTMENT OF EDUCATION

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
1701 CENTRAL ADMINISTRATION							
27000	GENERAL ADMINISTRATION	1,009	552	557	1,484	932	169
27001	OFFICE OF THE COMMISSIONER	894	821	821	1,119	298	36
27030	HUMAN RESOURCES	469	655	655	672	17	3
27031	STAFF DEVELOPMENT	571	782	782	913	131	17
27090	EDUCATIONAL STANDARDS & ACCOUNT.	325	1,011	1,011	1,112	101	10
27095	SCHOOL ATTENDANCE	404	0	0	0	0	0
27160	SUBSTITUTES	7,841	4,466	4,466	5,739	1,273	29
		11,513	8,287	8,292	11,039	2,752	33
1702 STUDENT SERVICES							
27061	BEHAVIOUR MANAGEMENT	1,537	1,834	1,834	1,883	49	3
27062	SUCCESS ACADEMY	63	28	28	28	0	0
27063	SCHOOL PSYCHOLOGY	805	1,295	1,295	1,335	40	3
27064	ADAPTED PHYSICAL EDUCATION	308	332	332	346	14	4
27065	HEARING	302	207	207	214	7	3
27066	VISION	108	49	49	119	70	143
27067	LION QUEST LIFE SKILLS	25	0	0	0	0	0
27069	GIFTED AND TALENTED	131	125	125	131	6	5
27071	OFFICE SUPPORT	602	611	611	634	23	4
27072	COUNSELLING	3,256	3,201	3,201	3,432	231	7
27073	SUMMER PROGRAMME	662	18	18	18	0	0
27074	LEARNING SUPPORT	4,306	4,465	4,465	4,755	290	6
27076	EARLY CHILDHOOD EDUCATION	133	137	137	137	0	0
27079	PARAPROFESSIONALS	6,755	7,332	7,332	6,857	(475)	(6)
27083	AUTISM	861	926	926	741	(185)	(20)
27084	ALTERNATIVE EDUCATION PROGRAM	1,032	1,153	1,153	1,041	(112)	(10)
		20,886	21,713	21,713	21,671	(42)	(0)
1703 FINANCE AND CORPORATE							
27002	FINANCE & CORPORATE SERVICES	641	798	798	790	(8)	(1)
27003	OFFICE ACCOMMODATION	455	1,035	1,035	1,044	9	1
27040	EDUCATIONAL STORES	536	566	566	671	105	19
27041	SCHOOL TRANSPORT	455	508	508	557	49	10
27042	BUILDINGS, GROUNDS & EQUIP.	1,256	1,396	1,396	1,908	512	37
27050	IT SUPPORT	2,116	2,698	2,698	2,994	296	11
		5,459	7,001	7,001	7,964	963	14

HEAD 17 DEPARTMENT OF EDUCATION - continued

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
1704	PRESCHOOLS						
27190	SOUTHAMPTON PRESCHOOL	594	593	593	623	30	5
27200	ST.GEORGE'S PRESCHOOL	381	393	393	400	7	2
27210	LYCEUM PRESCHOOL	372	395	395	435	40	10
27220	ST.PAUL'S PRESCHOOL	248	310	310	378	68	22
27230	WARWICK PRESCHOOL	784	847	847	884	37	4
27240	PROSPECT PRESCHOOL	382	500	500	955	455	91
27250	VICTOR SCOTT PRESCHOOL	621	593	593	633	40	7
27260	LAGOON PARK PRESCHOOL	564	601	601	593	(8)	(1)
27270	ST.DAVID'S PRESCHOOL	232	335	335	401	66	20
27280	DEVONSHIRE PRESCHOOL	624	434	434	506	72	17
		4,802	5,001	5,001	5,808	807	16
1705	PRIMARY SCHOOLS						
27320	ST. GEORGE'S PREPARATORY	1,493	1,676	1,676	1,791	115	7
27330	EAST END PRIMARY	1,349	1,221	1,221	1,285	64	5
27340	ST. DAVID'S SCHOOL	1,112	1,219	1,219	1,360	141	12
27350	FRANCIS PATTON SCHOOL	2,028	2,907	2,907	3,500	593	20
27360	HARRINGTON SOUND SCHOOL	1,972	2,704	2,704	3,286	582	22
27370	ELLIOT SCHOOL	1,703	2,321	2,321	2,673	352	15
27380	PROSPECT SCHOOL	1,326	1,228	1,228	49	(1,179)	(96)
27390	VICTOR SCOTT SCHOOL	1,783	1,915	1,915	2,151	236	12
27400	NORTHLANDS PRIMARY	1,989	2,012	2,012	2,242	230	11
27410	WEST PEMBROKE SCHOOL	2,139	2,366	2,366	2,460	94	4
27420	GILBERT SCHOOL	1,032	1,034	1,034	28	(1,006)	(97)
27430	PAGET SCHOOL	1,799	2,222	2,222	2,438	216	10
27440	PURVIS SCHOOL	2,048	3,032	3,032	4,686	1,654	55
27450	HERON BAY SCHOOL	603	143	143	11	(132)	(92)
27460	PORT ROYAL SCHOOL	766	1,418	1,418	1,659	241	17
27470	DALTON E. TUCKER	1,537	1,665	1,665	1,766	101	6
27480	WEST END	1,510	1,461	1,461	1,634	173	12
27490	SOMERSET SCHOOL	1,411	1,607	1,607	1,664	57	4
		27,600	32,151	32,151	34,683	2,532	8
1706	SPECIAL SCHOOLS						
27120	DAME MARJORIE BEAN ACADEMY	576	1,166	1,166	1,189	23	2
		576	1,166	1,166	1,189	23	2

HEAD 17 DEPARTMENT OF EDUCATION - continued

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
1707	MIDDLE SCHOOLS						
27530	CLEARWATER	1,477	497	497	65	(432)	(87)
27540	WHITNEY INSTITUTE	3,975	4,317	4,317	4,064	(253)	(6)
27560	DELLWOOD MIDDLE SCHOOL	2,771	3,747	3,747	3,717	(30)	(1)
27590	T. N. TATEM	1,367	0	0	0	0	0
27600	SANDYS SECONDARY	4,316	5,007	5,007	5,753	746	15
		13,906	13,568	13,568	13,599	31	0
1708	SENIOR SECONDARY SCHOOLS						
27570	BERKELEY INSTITUTE	15,565	15,688	15,683	16,092	404	3
27640	CEDARBRIDGE ACADEMY	15,868	15,682	15,682	15,520	(162)	(1)
		31,433	31,370	31,365	31,612	242	1
1709	CURRICULUM, ASSESSMENT						
27020	ASSESSMENT & EVALUATION	383	513	513	520	7	1
27520	DESIGN, DEVELOPMENT & IMPLEMEN.	1,199	2,135	2,135	2,343	208	10
27524	COLLEGE & CAREER PATHWAY	424	453	453	462	9	2
		2,006	3,101	3,101	3,325	224	7
1712	EARLY CHILDHOOD EDUCATION						
27175	CHILD DEVELOPMENT	1,292	2,617	2,617	2,906	289	11
27700	AFTER PRESCHOOL CARE	151	127	127	122	(5)	(4)
		1,443	2,744	2,744	3,028	284	10
	TOTAL	119,624	126,102	126,102	133,918	7,816	6

HEAD 17 DEPARTMENT OF EDUCATION - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	69,507	73,012	73,011	77,504	4,492	6
	WAGES	12,911	8,297	8,297	9,328	1,031	12
	OTHER PERSONNEL COSTS	320	525	525	546	21	4
	TRAINING	94	268	268	323	55	21
	TRANSPORT	64	49	49	74	25	51
	TRAVEL	51	65	65	147	82	126
	COMMUNICATIONS	519	706	706	738	32	5
	ADVERTISING & PROMOTION	12	4	4	8	4	100
	PROFESSIONAL SERVICES	1,105	2,988	2,988	2,997	9	0
	RENTALS	664	1,129	1,129	1,139	10	1
	REPAIR AND MAINTENANCE	1,838	2,071	2,071	2,732	661	32
	INSURANCE	30	44	44	44	0	0
	ENERGY	793	1,245	1,245	1,304	59	5
	CLOTHING, UNIFORMS & LAUNDRY	4	53	53	53	0	0
	MATERIALS & SUPPLIES	1,697	2,029	2,029	2,488	459	23
	EQUIPT. (MINOR CAPITAL)	7	11	11	14	3	27
	OTHER EXPENSES	201	30	30	30	0	0
	GRANTS AND CONTRIBUTIONS	29,807	33,576	33,577	34,449	873	3
	TOTAL	119,624	126,102	126,102	133,918	7,816	6

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8421 Special Education Programme	16	0	0	0	0	0
	8665 After School Vouchers	4	0	0	0	0	0
	8667 Pre School Vouchers	58	108	108	108	0	0
	8675 Other retail sales	4	85	85	85	0	0
	8801 Facilities	4	55	55	55	0	0
	TOTAL	86	248	248	248	0	0

HEAD 17 DEPARTMENT OF EDUCATION - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
27001	OFFICE OF THE COMMISSIONER	3	4	4	6	2	50
27002	FINANCE & CORPORATE SERVICES	10	11	11	10	(1)	(9)
27003	OFFICE ACCOMMODATION	1	1	1	1	0	0
27020	ASSESSMENT & EVALUATION	1	1	1	1	0	0
27030	HUMAN RESOURCES	3	3	3	3	0	0
27031	STAFF DEVELOPMENT	4	5	5	5	0	0
27040	EDUCATIONAL STORES	7	7	7	8	1	14
27041	SCHOOL TRANSPORT	8	8	8	8	0	0
27042	BUILDINGS, GROUNDS & EQUIP.	1	2	2	4	2	100
27050	IT SUPPORT	11	11	11	11	0	0
27061	BEHAVIOUR MANAGEMENT	16	16	16	15	(1)	(6)
27063	SCHOOL PSYCHOLOGY	7	7	7	7	0	0
27064	ADAPTED PHYSICAL EDUCATION	3	3	3	3	0	0
27065	HEARING	2	2	2	2	0	0
27066	VISION	1	1	1	1	0	0
27067	LION QUEST LIFE SKILLS	1	0	1	0	0	0
27069	GIFTED AND TALENTED	1	1	1	1	0	0
27071	OFFICE SUPPORT	6	6	6	6	0	0
27072	COUNSELLING	26	26	26	26	0	0
27074	LEARNING SUPPORT	39	41	41	40	(1)	(2)
27076	EARLY CHILDHOOD EDUCATION	1	1	1	1	0	0
27079	PARAPROFESSIONALS	104	100	100	88	(12)	(12)
27083	AUTISM	9	9	8	7	(2)	(22)
27084	ALTERNATIVE EDUCATION PROGRAM	11	11	11	9	(2)	(18)
27090	EDUCATIONAL STANDARDS & ACCOUNT.	7	9	9	9	0	0
27120	DAME MARJORIE BEAN ACADEMY	5	5	5	5	0	0
27160	SUBSTITUTES	36	55	55	60	5	9

HEAD 17 DEPARTMENT OF EDUCATION - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
27175	CHILD DEVELOPMENT	16	15	15	20	5	33
27190	SOUTHAMPTON PRESCHOOL	6	6	6	6	0	0
27200	ST. GEORGE'S PRESCHOOL	4	4	4	4	0	0
27210	LYCEUM PRESCHOOL	3	3	3	4	1	33
27220	ST. PAUL'S PRESCHOOL	3	3	3	3	0	0
27230	WARWICK PRESCHOOL	7	8	8	8	0	0
27240	PROSPECT PRESCHOOL	4	5	5	10	5	100
27250	VICTOR SCOTT PRESCHOOL	6	6	6	6	0	0
27260	LAGOON PARK PRESCHOOL	7	6	6	5	(1)	(17)
27270	ST. DAVID'S PRESCHOOL	4	4	4	4	0	0
27280	DEVONSHIRE PRESCHOOL	5	5	5	5	0	0
27320	ST. GEORGE'S PREPARATORY	14	13	13	13	0	0
27330	EAST END PRIMARY	11	12	12	12	0	0
27340	ST. DAVID'S SCHOOL	11	11	11	11	0	0
27350	FRANCIS PATTON SCHOOL	35	28	28	31	3	11
27360	HARRINGTON SOUND SCHOOL	23	28	28	28	0	0
27370	ELLIOT SCHOOL	23	26	26	25	(1)	(4)
27380	PROSPECT SCHOOL	15	15	15	0	(15)	(100)
27390	VICTOR SCOTT SCHOOL	20	20	20	20	0	0
27400	NORTHLANDS PRIMARY	21	20	20	19	(1)	(5)
27410	WEST PEMBROKE SCHOOL	25	26	26	23	(3)	(12)
27420	GILBERT SCHOOL	12	12	12	0	(12)	(100)
27430	PAGET SCHOOL	24	24	24	23	(1)	(4)
27440	PURVIS SCHOOL	34	31	31	43	12	39
27450	HERON BAY SCHOOL	6	1	1	0	(1)	(100)
27460	PORT ROYAL SCHOOL	15	15	15	17	2	13
27470	DALTON E. TUCKER	19	18	18	18	0	0
27480	WEST END	14	14	14	13	(1)	(7)
27490	SOMERSET SCHOOL	17	16	16	15	(1)	(6)
27520	DESIGN, DEVELOPMENT & IMPLEMEN.	16	16	16	17	1	6
27524	COLLEGE & CAREER PATHWAY	2	2	2	2	0	0
27530	CLEARWATER	15	4	4	0	(4)	(100)
27540	WHITNEY INSTITUTE SCHOOL	33	32	32	25	(7)	(22)
27560	DELLWOOD MIDDLE SCHOOL	47	37	37	35	(2)	(5)
27570	BERKELEY INSTITUTE	92	97	97	89	(8)	(8)
27600	SANDYS SECONDARY	37	41	41	42	1	2
27640	CEDARBRIDGE ACADEMY	92	100	100	89	(11)	(11)
27700	AFTER PRESCHOOL CARE	12	12	12	12	0	0
TOTAL		1,074	1,082	1,082	1,034	(48)	(4)

HEAD 17 DEPARTMENT OF EDUCATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 1701 Central Administration				
All school staff positions filled on the first day of school	90%	90%	90%	90%
BUSINESS UNIT: 1702 Student Services				
Percentage of schools implementing the MTSS process with fidelity* (*meet all criteria outlined by the Department of Education)	80%	100%	100%	100%
Percentage of students for whom Behavior Intervention Plans (BIPs) were created with fidelity* (*meet criteria outlined by the Department of Education)	100%	100%	100%	100%
Percentage of students for whom the IEP process was carried out with fidelity* (*meet all the criteria outlined by the Department of Education)	72%	100%	100%	100%
Percentage of P5, M2, S1 and S4 Individual Planning Meetings completed by counsellors at each school	85%	100%	90%	90%
Percentage of psychoeducational assessments completed between September and August	100%	90%	100%	100%
BUSINESS UNIT: 1703 Finance and Corporate Services				
Compliance with the Health and Safety requirement to hold one fire drill per term	TBC	100%	80%	80%
Internet availability to all schools.	100%	100%	100%	100%
Wi-Fi availability in all school libraries, gymnasiums, and computer labs.	100%	100%	100%	100%
Health and safety inspections conducted in each school per annum*	100%	100%	100%	100%
Fibre optic data connectivity to all preschool, primary and middle schools *	100%	100%	100%	100%
Minimum internet speed of 70Mbps in all preschool, primary and middle schools*	100%	100%	100%	100%
Schools spot checked for petty cash compliance at least once per year*	100%	100%	100%	100%
Extend the availability of Wi-Fi Access Points in preschool, primary and middle schools*	90%	90%	90%	90%
Schools in compliance with the Health and Safety Committee Regulations	32%	100%	100%	100%
BUSINESS UNIT: 1704 Preschools				
Percentage of preschool students who meet established standards for literacy and numeracy	TBC	90%	90%	90%
Percentage of preschoolers who meet system standards for social, emotional, physical and cognitive development	TBC	90%	75%	80%

HEAD 17 DEPARTMENT OF EDUCATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 1705 Primary Schools				
P4 to P6 students achieving targeted growth for reading*	TBC	65%	65%	65%
P3 to P6 students achieving a 3 or higher for summative writing assessments*	41%	65%	50%	60%
P3 to P6 students achieving 3 or higher for summative math assessment*	40%	70%	50%	60%
BUSINESS UNIT: 1706 Special Schools				
Percentage of students for whom the IEP process was carried out with fidelity* (*meet all the criteria outlined by the Department of Education)	100%	100%	100%	100%
Students for whom the IEP process was carried out with fidelity (*Meet criteria outlined by the Department of Education)*	100%	100%	100%	100%
BUSINESS UNIT: 1707 Middle Schools				
M1 to M3 students achieving targeted growth for reading*	TBC	60%	60%	60%
M1 to M3 students scoring 3 or higher on summative math assessments*	45%	60%	60%	60%
M1 to M3 students achieving 3 or higher for summative writing assessments*	55%	60%	60%	60%
Students passing IGCSEs (English and Math)*	Math 84% / ELA 100%	Math 85% / ELA 100%	Math 85% / ELA 100%	Math 85% / ELA 100%
Students passing City and Gills assessments (English and Math)*	84%	90%	88%	88%
BUSINESS UNIT: 1708 Senior Secondary Schools				
Students achieving targeted growth in reading*	TBC	50%	50%	50%
Students gaining college acceptance*	66%	70%	68%	70%
Students passing City and Guilds assessments (English and Math)*	Math 58% / Eng 91%	Math 60% / Eng 90%	Math 72% / Eng 90%	Math 80% / Eng 95%
Students earning the City and Guilds Employability Skills Certification*	TBC	100%	100%	100%

HEAD 17 DEPARTMENT OF EDUCATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 1708 Senior Secondary Schools - cont.				
Students passing IGCSEs for (English, Math and Science)* Grades A* to G	Eng 99%, Math 83%, Sci 85%	Eng 80%, Math 70%, Sci 75%	Eng 85%, Math 75%, Sci 80%	Eng 85%, Math 75%, Sci 80%
Students passing Advance Placement exams with a score of 3 or higher*	33%	58%	58%	58%
Students who graduate with a Bermuda School Diploma (BSD)*	97%	92%	97%	100%
Percentage of students who graduate on-time (as measured by cohort graduation rate -S1 to S4)	82%	85%	92%	95%
Percentage of graduates earning an external/internationally recognized credential upon graduation*	90%	90%	82%	90%
Students graduating with one or more industry recognized credentials*	50%	90%	95%	100%
BUSINESS UNIT: 1709 Curriculum, Assessment				
Percentage of Primary and Middle school core curricula with priority standards, pacing guides and scope and sequence documents*	100%	100%	100%	100%
Business Unit: 1712 Early Childhood				
Children from 18-48 months who receive a developmental screening.*	321	400	352	370
Percentage of clients, assigned to or eligible for early intervention who receive early intervention services.	100%	50%	50%	50%
Percentage of clients who make progress towards thier early intervention goals.	100%	75%	75%	75%

HEAD 41 BERMUDA COLLEGE

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4101	GENERAL						
	51000 BDA COLLEGE OPERATING GRANT	14,654	15,574	15,574	15,574	0	0
	TOTAL	14,654	15,574	15,574	15,574	0	0

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
		2024/25	2025/26	2025/26	2026/27	2025/26	
OBJECT CODE	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	GRANTS AND CONTRIBUTIONS	14,654	15,574	15,574	15,574	0	0
	TOTAL	14,654	15,574	15,574	15,574	0	0

MINISTRY OF HEALTH

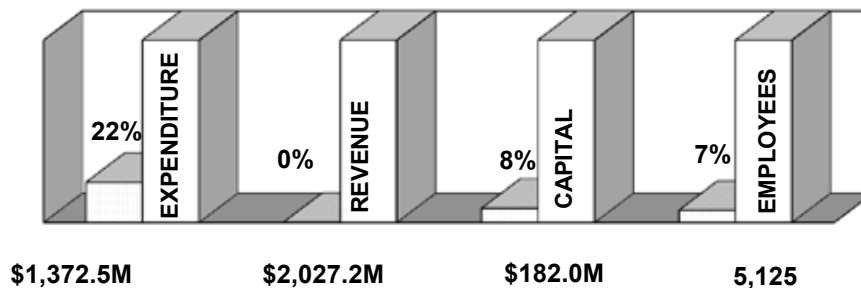


TO ENSURE HEALTHY PEOPLE IN HEALTHY COMMUNITIES.

The Hon. Kim Wilson, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
21	MIN. OF HEALTH HQ	10,154	15,634	11,979	23,721	8,087	52
22	DEPT. OF HEALTH	31,224	36,764	31,320	41,700	4,936	13
24	HOSPITALS	155,530	177,141	207,193	211,146	34,005	19
91	HEALTH INSURANCE	2,561	15,901	13,503	25,911	10,010	63
		199,469	245,440	263,995	302,478	57,038	23
REVENUE (\$000)							
21	MIN. OF HEALTH HQ	93	28	35	54	26	93
22	DEPT. OF HEALTH	3,812	3,755	3,570	4,011	256	7
		3,905	3,783	3,605	4,065	282	7
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	172	107	227	90		
	DEVELOPMENT	6,813	9,750	20,377	14,171		
		6,985	9,857	20,604	14,261		
EMPLOYEE NUMBERS							
		270	342	285	346	4	1

FOR DETAILS OF
SCHEMES SEE
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Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

To ensure affordable access to quality healthcare while protecting vulnerable populations and strengthening the sustainability of Bermuda's health system.

DEPARTMENT OBJECTIVES

1. Financial Protection: Strengthen premium assistance and cap out-of-pocket exposure to reduce financial hardship.
2. Sustainable Financing: Modernize health financing to ensure predictable, fiscally responsible funding.
3. Core Benefits: Implement a defined package of essential services with clear accountability.
4. System Efficiency: Advance digital systems and data oversight to improve performance and reduce waste.
5. Aging & Population Health: Align financing and service delivery with Bermuda's demographic realities.
6. Accountability: Strengthen monitoring and transparency in the use of public funds.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
2101	GENERAL						
31000	GENERAL ADMINISTRATION	3,494	6,923	5,260	13,151	6,228	90
31015	GRANTS ADMINISTRATION	4,957	5,849	5,229	7,806	1,957	33
31020	CORPORATE SERVICES	440	626	416	626	0	0
31997	NATIONAL HEALTH EMERGENCY	12	0	0	0	0	0
		8,903	13,398	10,905	21,583	8,185	61
2102	OFFICE OF CHIEF MEDICAL OFFICER						
31030	HEALTHCARE REGISTRATION & REGUL	545	853	566	898	45	5
31040	EPIDEMIOLOGY & SURVEILLANCE	624	842	443	699	(143)	(17)
31050	PORT HEALTH	82	541	65	541	0	0
		1,251	2,236	1,074	2,138	(98)	(4)
	TOTAL	10,154	15,634	11,979	23,721	8,087	52

HEAD 21 MINISTRY OF HEALTH HQ - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	2,156	3,031	1,628	3,101	70	2
	WAGES	156	0	83	0	0	0
	OTHER PERSONNEL COSTS	2	21	4	21	0	0
	TRAINING	24	42	31	54	12	29
	TRANSPORT	1	4	4	1	(3)	(75)
	TRAVEL	11	31	21	52	21	68
	COMMUNICATIONS	55	84	84	88	4	5
	PROFESSIONAL SERVICES	2,107	5,619	3,914	11,745	6,126	109
	RENTALS	399	461	620	475	14	3
	REPAIR AND MAINTENANCE	58	71	71	74	3	4
	INSURANCE	17	18	18	18	0	0
	ENERGY	5	4	4	4	0	0
	CLOTHING, UNIFORMS & LAUNDRY	0	14	8	12	(2)	(14)
	MATERIALS & SUPPLIES	197	380	242	211	(169)	(44)
	EQUIPMT.(MINOR CAPITAL)	8	4	16	59	55	1,375
	OTHER EXPENSES	0	1	2	1	0	0
	GRANTS AND CONTRIBUTIONS	4,958	5,849	5,229	7,805	1,956	33
	TOTAL	10,154	15,634	11,979	23,721	8,087	52

REVENUE SUMMARY

REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8151 Registration-Doctors	93	11	28	37	26	236
	8542 Ship Sanitation	0	17	7	17	0	0
	TOTAL	93	28	35	54	26	93

HEAD 21 MINISTRY OF HEALTH HQ - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2025/26 vs 2026/27 (7)	% (8)
31000	GENERAL ADMINISTRATION	9	11	9	11	0	0
31020	CORPORATE SERVICES	4	4	3	4	0	0
31030	HEALTHCARE REGISTRATION & REG.	4	4	3	4	0	0
31040	EPIDEMIOLOGY & SURVEILLANCE	4	4	3	4	0	0
31050	PORT HEALTH	1	5	0	5	0	0
31997	NATIONAL HEALTH EMERGENCY	0	0	0	0	0	0
TOTAL		22	28	18	28	0	0

HEAD 21 MINISTRY OF HEALTH HQ - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 31000 General Administration				
Respond to mailed correspondence via letter within five days of receipt, with full response within 10 business days.	100%	100%	100%	100%
Respond to emails within one business day, with full response within 10 business days.	100%	100%	100%	100%
Create a unified vision for Health across Bermuda's health system by 2021*	Complete	Discontinued	Discontinued	Discontinued
To develop a package of essential health care benefits for population - complete identified annual universal health coverage roadmap actions/projects.	75%	100%	100%	Discontinued
Establish programme management office for universal health coverage.	50%	100%	100%	100%
To design, cost, and secure formal approval of a sustainable, evidence-based Core Benefits Package aligned with Bermuda's UHC policy objectives.	N/A	N/A	N/A	100%
To operationalise the approved Core Benefits Package through policy, funding, commissioning, systems , and provider readiness.	N/A	N/A	N/A	100%
BUSINESS UNIT: 31015 Grants Administration				
Process grant applications within 20 business days of submission.	100%	100%	100%	100%
BUSINESS UNIT: 31020 Corporate Services				
Complete stakeholder engagements on universal health coverage - minimum of 4 Q&As per year and monthly email updates.	100%	100%	100%	100%
BUSINESS UNIT: 31030 Healthcare Registration & Regulation				
% of complete and accurate physician registration files (internal audit)	100%	100%	100%	100%
Timely submission of quarterly reporting to INCB	50%	75%	75%	75%
% of complaints against physicians resolved by professional statutory body within the year	75%	75%	75%	75%
BUSINESS UNIT: 31040 Epidemiology & Surveillance				
Percentage of communicable disease investigations (including outbreaks) initiated within established timeframes	98%	95%	95%	95%
% of International Health Regulations Core Capacity Components obtained at acceptable performance (Level 3 or above)	60%	65%	60%	65%
Percentage of epidemiological reports shared with health stakeholders on agreed upon timeframe.	87%	90%	88%	90%

HEAD 22 DEPARTMENT OF HEALTH

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

Promote and protect optimal health and wellbeing in Bermuda

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2201	COMMUNITY HEALTH						
	32000 LEFROY CARE COMMUNITY	5,613	5,321	5,262	6,215	894	17
	32010 COMMUNITY HEALTH ADMIN	1,128	1,573	1,125	2,258	685	44
	32015 SYLVIA RICHARDSON CARE FAC.	6,527	6,212	6,382	7,171	959	15
	32030 CHILD HEALTH	2,737	3,124	2,473	3,185	61	2
	32040 SEXUAL & REPRODUCTIVE HEALTH	868	985	785	1,052	67	7
	32060 COMMUNITY HEALTH	1,694	2,301	1,741	2,433	132	6
	32070 EXPANDED PROG. OF IMMUNIZATION	0	1,003	441	1,312	309	0
	32080 PHYSIOTHERAPY	1,282	1,284	1,162	1,570	286	22
	32090 CLINICAL LABORATORY	743	893	717	769	(124)	(14)
	32100 SPEECH AND LANGUAGE	1,553	1,971	1,449	2,089	118	6
	32110 NUTRITION	102	286	137	308	22	8
	32120 OCCUPATIONAL THERAPY	1,075	1,164	954	1,462	298	26
	32130 ADULT HEALTH	209	624	296	621	(3)	(0)
		23,531	26,741	22,924	30,445	3,704	14

HEAD 22 DEPARTMENT OF HEALTH - continued

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27 (\$000) % (7) (8)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2202	ORAL HEALTH						
32150	ORAL HEALTH CONTROL	377	671	525	707	36	5
32155	ORAL HEALTH ADMIN.	249	260	235	277	17	7
32160	ORAL HEALTH PREVENTION	579	763	650	801	38	5
		1,205	1,694	1,410	1,785	91	5
2203	ENVIRONMENTAL HEALTH						
32170	INSTITUTIONAL HYGIENE	804	888	779	922	34	4
32171	PUBLIC HEALTH NUIS., POLL.	11	62	0	62	0	0
32175	ENVIRONMENTAL HLTH. ADMIN.	728	1,065	818	1,422	357	34
32190	VECTOR CONTROL	1,444	1,816	1,773	1,992	176	10
32270	OCCUPATIONAL SAFETY & HEALTH	112	386	154	380	(6)	(2)
		3,099	4,217	3,524	4,778	561	13
2204	CENTRAL LABORATORY						
32200	FORENSIC ANALYSIS	878	1,066	1,018	1,268	202	19
32220	WATER AND FOOD ANALYSIS	610	598	557	700	102	17
		1,488	1,664	1,575	1,968	304	18
2205	ADMINISTRATION						
32230	ADMINISTRATION	630	995	657	925	(70)	(7)
32240	HEALTH PROMOTION	809	773	734	778	5	1
32265	COMPREHENSIVE SCHOOL HEALTH	2	170	30	175	5	3
32290	CHILD CARE REGULATIONS	460	510	466	846	336	66
		1,901	2,448	1,887	2,724	276	11
	TOTAL	31,224	36,764	31,320	41,700	4,936	13

HEAD 22 DEPARTMENT OF HEALTH - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	21,178	24,732	20,180	27,782	3,050	12
	WAGES	3,651	3,262	3,934	3,729	467	14
	OTHER PERSONNEL COSTS	201	215	231	221	6	3
	TRAINING	86	166	142	175	9	5
	TRANSPORT	111	133	123	140	7	5
	TRAVEL	59	107	91	133	26	24
	COMMUNICATIONS	200	246	216	258	12	5
	ADVERTISING & PROMOTION	89	177	111	191	14	8
	PROFESSIONAL SERVICES	1,511	2,283	1,472	3,137	854	37
	RENTALS	329	373	314	590	217	58
	REPAIR AND MAINTENANCE	930	1,252	1,142	1,352	100	8
	INSURANCE	101	128	128	128	0	0
	ENERGY	761	892	850	892	0	0
	CLOTHING, UNIFORMS & LAUNDRY	57	84	62	91	7	8
	MATERIALS & SUPPLIES	1,855	2,594	2,246	2,753	159	6
	EQUIPMT.(MINOR CAPITAL)	33	42	43	52	10	24
	OTHER EXPENSES	72	78	35	76	(2)	(3)
	TOTAL	31,224	36,764	31,320	41,700	4,936	13

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8147 Dental Fees-Children	40	25	60	50	25	100
	8149 Inspection Fees	1	0	1	0	0	0
	8152 Tobacco Distributor Fees	0	3	0	3	0	0
	8155 Registration-Nurses	87	0	0	0	0	0
	8157 Registration-Day Care	9	1	15	1	0	0
	8163 Patient Fees	2,656	2,836	2,658	2,936	100	4
	8167 Testing Fees	74	69	60	55	(14)	(20)
	8425 Course Fees	17	15	2	15	0	0
	8457 Licence General	551	486	479	566	80	16
	8511 Nursery Schools	12	11	5	11	0	0
	8542 Ship Sanitation	8	0	0	0	0	0
	8543 Bait Boxes	31	18	18	18	0	0
	8544 Snap Traps	1	3	1	3	0	0
	8669 Medication	274	288	271	353	65	23
	8877 Reimbursements	2	0	0	0	0	0
	8879 Sponsor/Contr/Donations	49	0	0	0	0	0
	TOTAL	3,812	3,755	3,570	4,011	256	7

HEAD 22 DEPARTMENT OF HEALTH - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
	32000 LEFROY CARE COMMUNITY	54	58	58	59	1	2
	32010 COMMUNITY HEALTH ADMIN	5	8	6	7	(1)	(13)
	32015 SYLVIA RICHARDSON CARE FAC.	49	56	49	57	1	2
	32030 CHILD HEALTH	19	25	22	24	(1)	(4)
	32040 SEXUAL & REPRODUCTIVE HEALTH	8	8	7	8	0	0
	32060 COMMUNITY HEALTH	14	20	18	19	(1)	(5)
	32070 EXPANDED PROGRAMME OF IMMUNIZ.	0	1	0	4	3	300
	32080 PHYSIOTHERAPY	10	10	8	10	0	0
	32090 CLINICAL LABORATORY	5	6	4	4	(2)	(33)
	32100 SPEECH AND LANGUAGE	11	15	13	15	0	0
	32110 NUTRITION	1	2	2	2	0	0
	32120 OCCUPATIONAL THERAPY	9	9	9	9	0	0
	32130 UNIFORMED SVS & OCCUP. HEALTH	1	3	1	3	0	0
	32150 ORAL HEALTH CONTROL	4	6	5	6	0	0
	32155 ORAL HEALTH ADMIN.	2	2	2	2	0	0
	32160 ORAL HEALTH PREVENTION	7	8	7	8	0	0
	32170 INSTITUTIONAL HYGIENE & SAFETY	6	7	6	7	0	0
	32175 ENVIRONMENTAL HEALTH. ADMIN.	4	6	4	9	3	50
	32190 VECTOR CONTROL	19	22	23	23	1	5
	32200 FORENSIC ANALYSIS	5	6	7	6	0	0
	32220 WATER AND FOOD ANALYSIS	3	3	3	3	0	0
	32230 ADMINISTRATION	3	3	3	3	0	0
	32240 HEALTH PROMOTION	3	3	3	3	0	0
	32265 COMPREHENSIVE SCHOOL HEALTH	0	1	0	1	0	0
	32270 OCCUPATIONAL SAFETY & HEALTH	1	3	2	3	0	0
	32290 CHILDCARE REGULATIONS	3	5	4	5	0	0
	TOTAL	246	296	266	300	4	1

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32000 LEFROY CARE COMMUNITY				
Percentage of elders receiving full medical review annually	100%	100%	100%	100%
% of customers (i.e. resident or family member) satisfied with the overall wellbeing of the resident*	100%	90%	100%	95%
Percentage of elders who develop pressure sores stage 2 or beyond*	0	5%	3%	3%
Percentage of incidents resulting in hospitalization, significant harm or injury to the elder (includes errors, falls and omissions)*	0	5%	3%	3%
BUSINESS UNIT: 32010 COMMUNITY HEALTH ADMIN				
% of Social Worker clients that describe an overall satisfaction with services as indicated upon discharge*	67%	100%	67%	95%
Percentage of clients discharged as a result of primary issues having been addressed (New)	67%	90%	67%	80%
Percentage of clients contacted within 5 business days following referral (New)	100%	90%	100%	100%
BUSINESS UNIT: 32015 SYLVIA RICHARDSON CARE FACILITY				
Percentage of elders receiving full medical review annually	100%	100%	100%	100%
% of customers (i.e. resident or family member) satisfied with the overall wellbeing of the resident*	90%	90%	83%	90%
Percentage of elders who develop pressure sores stage 2 or beyond*	6%	2%	3%	3%
Percentage of incidents resulting in hospitalization, significant harm or injury to the elder (includes errors, falls and omissions)*	0	5%	0	3%
BUSINESS UNIT: 32030 CHILD HEALTH				
Percentage of 5 year old students assessed for health parameters and developmental milestones.	46%	60%	50%	60%
Percentage of 5 year old students who are overweight or obese to promote healthy habits. (Revised)	23%	25%	22%	22%
Percentage of home visits conducted by health visitors to mothers and infants within 14 days of delivery to promote the health and wellbeing of the family. (Revised)	86%	90%	88%	88%
Percentage of new mothers screened for maternal well-being at 6 weeks.	105%	95%	95%	95%
Number of Travel Health Consultations	721	600	650	600

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32040 SEXUAL AND REPRODUCTIVE HEALTH				
Number of family planning visits	783	820	790	800
Percentage of antenatal clients having four or more antenatal visits.(Revised)	67%	78%	68%	70%
# of clients screened for Sexually Transmitted Infection	1,523	1,365	1,500	1,550
Percentage of persons with HIV infection receiving highly active antiretroviral therapy (HAART)	35% but incomplete data	100%	100%	100%
% of babies born with a birth weight of 5lbs 5ozs or more*	78%	87%	78%	80%
% women with normal pap smears*	93.5%	95%	94%	95%
BUSINESS UNIT: 32060 COMMUNITY HEALTH				
# of Health Promotion/Education Activities Conducted (New)	21	12	12	10
% of persons referred from Health Promotion Screenings (New)	15%	3%	25%	15%
Proportion of service users who were satisfied with timely district nursing contact to meet need (New)	100%	95%	88%	95%
BUSINESS UNIT: 32070 EXPANDED PROGRAMME ON IMMUNIZATION				
Percentage of infants and children aged 0-24 months appropriately immunized for age to protect all children in the community from vaccine preventable diseases. (Revised)	80%	95%	90%	95%
Incidence of vaccine preventable diseases that may be prevented through vaccination. (Revised)	36	25	25	20
BUSINESS UNIT: 32080 PHYSIOTHERAPY				
Percentage of referrals assessed within established time-frames:				
- Early Intervention (20 working days from date of intake)	90%	95%	90%	90%
- School Health (20 working days from date of intake)	79%	90%	80%	80%
- Seniors/Adults (20 working days from date of intake)	93%	95%	90%	90%
*Number and percentage of clients demonstrating progress toward functional goals following the first review period				
- Early Intervention (0-4 year old)	91%	95%	90%	90%
- School Health (4 - 18 year old)	85%	95%	85%	85%
- Seniors / Adults	92%	90%	90%	90%

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32090 CLINICAL LABORATORY				
Tests performed for 1) Communicable diseases	6,196	7,000	7,500	8,000
2) Non-communicable conditions	1,031	1,000	1,200	1,500
Number of Antenatal Lab screening tests	840	800	850	850
*Proportion of Lab Proficiency Testing that meet Quality standards	97	99	97	99
BUSINESS UNIT: 32100 SPEECH AND LANGUAGE				
Percentage of clients referred for assessment who received an assessment within the programme's established time-frame:				
- school-based clients - within 35 days from receipt of referral	95%	95%	90%	95%
- early intervention clients - within 3 months from receipt of referral	80%	85%	90%	90%
Number and Percentage of referred clients assessed as needing therapy, who received therapy	95%	90%	95%	95%
Number and percentage of clients who were seen for reassessment, whose severity rating improved	60%	65%	65%	70%
BUSINESS UNIT: 32110 NUTRITION				
Increase the percentage of Government and Private Primary, Middle and High Schools compliant with the Nutrition Policy in promotion of healthy eating habits in the school environment to decrease the number of overweight and obese school children. (Revised)	81%	Nutrition Services assesment All schools 80%	81%	85%
- all schools including pre-schools	91%	95%	91%	95%
Percentage of Institutions compliant with nutritious and varied diets that promote good health and wellbeing. (Revised)				
- Rest Homes	71%	90%	75%	80%
- Correctional Facilities	74%	90%	75%	85%
Percentage of participants of the Health Promotion Programs reporting that they are eating more fruit and vegetables to improve their health and wellbeing:				
Gardening Programs (Revised)	87%	75%	90%	90%
Lifestyle Intervention Programs (Revised)	81%	100%	90%	90%

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32120 OCCUPATIONAL THERAPY				
Percentage of referrals assessed within established time-frames:				
- Early Intervention (20 working days from date of intake)	84%	85%	85%	85%
- School Health (20 working days from date of intake)	68%	85%	70%	70%
- Seniors/Adults (20 working days from date of intake)	91%	95%	90%	90%
*Number and percentage of clients demonstrating progress toward functional goals following the first review period"				
- Early Intervention (0-4 year old)	95%	95%	95%	95%
- School Health (4 - 18 year old)	84%	95%	85%	85%
- Seniors / Adults	95%	95%	95%	95%
BUSINESS UNIT: 32130 ADULT HEALTH				
Number of Westgate Correctional inmate-physician consultations	1,574	1,400	1,314	1,500
Percent of all inmates received in Correctional institutions who receive an initial medical evaluation	95	90	95	90
Total Number of Forensic Medicine Call-outs outside of regular work	Discontinued	85	Discontinued	Discontinued
Number of medical assessments of detainees at Hamilton Police Station	Discontinued	80	Discontinued	Discontinued
Number of medical services to uniformed officers:				
- Police/Fire/Prison officer Recruitment medicals performed	191	60	125	Discontinued
Number of Call Outs for Sudden Death (Revised Measure)	63	80	60	60
Number of Call Outs for Medical Assessments & Forensic Medical Examinations (Revised Measure)	77	85	80	80
BUSINESS UNIT: 32150 ORAL HEALTH CONTROL				
Total number of visits per sub-programme (target population)				
Seniors	1,566	3,800	3,500	3,500
Children	1,228	3,000	2,000	2,200
Prisoners	126	450	150	150
Special Patients	43	200	150	150
BUSINESS UNIT: 32155 ORAL HEALTH ADMINISTRATION				
➤ Percentage of P5 (≈10yo) children who can demonstrate good oral hygiene technique	0	80%	80%	80%
➤ DMFT (decayed, missing, filled teeth) index for school children compared to international guidelines.	<1.5	<1.5	<1.5	<1.5

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32160 ORAL HEALTH PREVENTION				
Percentage of targeted group receiving oral health Instruction (i.e. percentage of classes completed.)	0	100%	100%	100%
# of sealants placed on persons (18 years and under)* (New)	1,521	1,500	2,500	2,500
# of persons (18 years and under) receiving fluoride varnish treatment* (New)	983	1,000	1,800	1,800
BUSINESS UNIT: 32171 PUBLIC HEALTH NUISANCES				
Number of nuisances by type:				
noise vibration	0	0	0	0
air quality	0	0	0	0
BUSINESS UNIT: 32172 FOOD & BEVERAGE SAFETY				
Percentage of food & beverage samples compliant with standards or guidelines	97%	95%	95%	95%
Total number of high risk food premises by grade compliant with health, hygiene, and safety standards:				
1) A - 90+%	141	180	180	190
2) B - 80-90%	100	120	120	110
3) C - 70 - 79%	9	15	15	15
Number of food hygiene complaints received (Revised)	15	10	10	<10
BUSINESS UNIT: 32173 WATER & SANITARY ENG CONTROL				
Percentage of beaches monitored that meet the EPA recreational seawater criteria of less than 35 Enterococci / 100 ml as a rolling geometric mean calculated over a 30 day period.	100%	100%	98%	100%
Percentage compliance of building applications with standards:				
at design stage (Health review through Planning Dept)	80%	75%	80%	80%
at building stage (plumbing inspections)	90%	90%	88%	90%
Percentage of drinking water samples compliant with standards:				
1) Domestic premises	50%	40%	50%	50%
2) Commercial premises	75%	70%	75%	75%
3) Mains supplies	95%	95%	90%	95%
BUSINESS UNIT: 32175 ENVIRONMENTAL HEALTH ADMINISTRATION				
Percentage of customers satisfied with service (new)	85%	85%	85%	85%
BUSINESS UNIT: 32180 HOUSING CONDITIONS				
Percentage of tourism properties rated compliant with health, hygiene, and safety standards:	95%	90%	95%	95%

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32190 VECTOR CONTROL				
Percentage of positive mosquito traps	40%	90%	40%	50%
Number of service visits performed by type:-				
(i) Mosquitos	14,000	16,000	14,500	15,000
(ii) Rodents	18,000	17,000	18,000	18,000
BUSINESS UNIT: 32200 FORENSIC ANALYSIS				
Number of seized drugs cases (Exhibits) analyzed (Revised)	284 (6,645)	500 (6,000)	700 (6,000)	500 (6,000)
Percentage of cases (Exhibits) completed in 3 months (Revised)	41	50	60	60
No. of Toxicology analyses	367	300	350	350
Percentage of cases completed in 3 months	54	50	50	50
No. of Chemistry analyses	1	1	1	1
Percentage of cases completed in one month	0	100%	100%	100%
Percentage of staff successfully completing proficiency testing according to SWGDRUG (scientific working group for the analyses of seized drugs)	1	0 (to discontinue)	1	2
BUSINESS UNIT: 32220 WATER AND FOOD ANALYSIS				
Number of water samples analysed and the % of results for routine analyses provided within 5 working days:	4,719 (99%)	4,750 (99%)	4,900 (99%)	4,800 (99%)
Number of dairy samples analysed and the % of results for routine analyses provided within 5 working days:	80 (100%)	120 (95%)	92 (100%)	90 (100%)
Number of food samples analyses and the % of results provided within 10 working days:	37 (100%)	30 (90%)	28 (100%)	30 (100%)
% of proficiency test scores that achieve international standard*	91%	90%	97%	90%

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32230 ADMINISTRATION				
Retention rate of employees to maintain a competent workforce to ensure the Department delivers quality public health services to the community (Revised)	95%	95%	90%	95%
Provide strategic direction to the Department in the delivery of quality public health services	Ongoing- Modernization of Laboratory Services, Office of the Director, and Health Promotion; Actively working on Succession Planning due to ageing workforce	Ongoing	Ongoing	Ongoing
Percentage of recruitments completed within three (3) months for local candidates and six (6) months for overseas candidates, in accordance with recruitment policies and procedures and the Public Service Commission Regulations: (New) -Local Candidates -Overseas Candidates	49% 43%	85% 85%	50% 45%	60% 50%
BUSINESS UNIT: 32240 HEALTH PROMOTION				
Proportion of public aware of social marketing (radio, television, Facebook, Instagram, etc.) campaigns. (Revised)	63%	60%	65%	67%
Proportion of public aware of the programmes and services offered by the Department of Health.	62%	65%	65%	70%
Proportion of public aware of the Directory of Helping Services.*	47%	50%	50%	0 (to discontinue)
BUSINESS UNIT: 32265 COMPREHENSIVE SCHOOL HEALTH				
Percentage and #, of schools taking part in Healthy Schools Programme	84% (26/31)	90% (28/31)	77% (24/31)	90% (28/31)
Proportion of P5 - S4 students logging active minutes outside of schools in their weekly Physical activity log book each term.*	10%	30%	10%	50%
Proportion of public and private schools completing the Fitness Gram test during Terms 1 and 3.*	50%	60%	50%	75%

HEAD 22 HEALTH DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 32270 OCCUPATIONAL SAFETY & HEALTH				
Total no. of workplace accidents				
•Reported	118	45	100	90
•Falls	44	15	30	30
•Falling Objects	22	5	15	10
•Fatality	1	0	1	0
•Faulty Equipment	6	2	5	5
•Burns	4	0	2	2
Percentage of workplaces inspected that have Safety & Health Committees functioning according to statutory requirements	50%	50%	50%	55%
Total workplace Inspections Completed:	30	120	120	150
Number of Radiation inspections performed (Revised)	0	0	0	5
Number of Rest Home inspections (Revised)	30	30	30	30
Number of Dangerous Occurrences	20	12	15	10
BUSINESS UNIT: 32285 PORT HEALTH				
Percentage of Ship Sanitation inspections completed per annum for vessels correctly requesting with 48 hours notice (New)	93%	100%	95%	100%
Percentage of certificates requested, processed within 48 hours				
1. Burial				
2. Cremation				
3. Air transport of remains	90%	100%	100%	100%
4. Reinterment				
Percentage of inspections made for fitness of food; completed within 48 hours of notification."	75%	90%	90%	90%
Percentage of inspections of non-food items to include pharmaceutical items; completed within 48 hours of notification. (New)	N/A	75%	90%	90%
BUSINESS UNIT: 32290 CHILD CARE REGULATION PROGRAMME				
% of total hours of professional development workshops offered by CCRP, 100% of recommended professional development hours for DCP (6) and DCC (10).	100	100	100	100
% of Daycare providers (DCP) and Daycare centres (DCC) S.T.A.R.S inspections completed (NEW)	65	85	85	85
% of complaints that are investigated within allotted timeframe: 48 hours - concern for children's safety and 5 days for non-safety risk complaints.	100	90	90	90

HEAD 24 HOSPITALS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To provide safe, high-quality hospital care delivered efficiently and aligned with Bermuda's evolving health financing framework.

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27 (\$000) %	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2401	GENERAL						
	34000 KING EDWARD VII MEMORIAL	113,369	134,980	165,032	168,985	34,005	25
	34010 MID-ATLANTIC WELLNESS INSTIT.	42,161	42,161	42,161	42,161	0	0
	TOTAL	155,530	177,141	207,193	211,146	34,005	19

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27 (\$000) %	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	GOVT GRANTS & CONTRIBUTIONS	155,530	177,141	207,193	211,146	34,005	19
	TOTAL	155,530	177,141	207,193	211,146	34,005	19

HEAD 24 HOSPITALS - continued

NOTE: FOR THE FISCAL YEAR 2026/27 IT IS ESTIMATED THAT THE CATEGORIES FOR ENCOUNTERS WHICH WILL BE APPROVED UNDER PATIENT SUBSIDIES WILL BE AS FOLLOWS:-

	2025/2026		2026/2027
	ORIGINAL ESTIMATE \$	REVISED ESTIMATE \$	SUBSIDY ESTIMATE \$
INDIGENT	4,570,000	3,974,131	3,974,131
AGED	84,000,000	96,881,235	96,881,235
YOUTH	3,050,000	4,711,112	4,711,112
TOTAL INPATIENT SUBSIDY	91,620,000	105,566,477	105,566,477
INDIGENT	1,000,000	642,777	642,777
AGED	38,400,000	49,949,484	49,949,484
YOUTH	2,980,000	4,278,695	4,278,695
TOTAL OUTPATIENT SUBSIDY	42,380,000	54,870,956	54,870,956
CLINIC	2,250,000	2,250,000	2,250,000
	\$ 136,250,000	162,687,433	162,687,433

HEAD 91 HEALTH INSURANCE

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To administer equitable and affordable public health insurance and financial protection programmes efficiently, transparently, and sustainably.

DEPARTMENT OBJECTIVES

1. Benefit Administration - Deliver HIP and FutureCare benefits accurately and on time.
2. Programmes Sustainably - Monitor claims and enrollment to maintain financial stability.
3. Digital Efficiency - Expand electronic claims, payments, and application processes.
4. Fair Eligibility - Ensure consistent and transparent benefit determinations.

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
9101	HEALTH INSURANCE ADMINISTRATION						
	101000 GENERAL ADMINISTRATION	2,561	15,901	13,503	25,911	10,010	63
	TOTAL	2,561	15,901	13,503	25,911	10,010	63

HEAD 91 HEALTH INSURANCE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	261	1,546	193	1,632	86	6
	TRAINING	0	10	0	25	15	150
	TRAVEL	0	15	0	15	0	0
	COMMUNICATIONS	0	50	6	50	0	0
	ADVERTISING & PROMOTION	0	20	0	0	(20)	(100)
	PROFESSIONAL SERVICES	0	640	21	561	(79)	(12)
	RENTALS	0	220	10	197	(23)	(10)
	REPAIR AND MAINTENANCE	0	60	8	100	40	67
	MATERIALS & SUPPLIES	0	58	3	51	(7)	(12)
	EQPMT. (MINOR CAPITAL)	0	12	12	22	10	83
	OTHER EXPENSES	0	20	0	8	(12)	(60)
	GRANTS & CONTRIBUTIONS	2,300	13,250	13,250	23,250	10,000	75
	TOTAL	2,561	15,901	13,503	25,911	10,010	63

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	% (8)
		(3)	(4)	(5)	(6)		
	101000 GENERAL ADMINISTRATION	2	18	1	18	0	0
	TOTAL	2	18	1	18	0	0

HEAD 91 HEALTH INSURANCE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
HIP				
Total Claims for HIP	11,092,021	12,186,255	12,346,250	13,058,320
Headcount of HIP Policyholders	3,913	3,771	4,150	4,180
Claims per Policyholder <i>(total claims divided by headcount)</i>	2,835	3,232	2,975	3,124
Volume of claims	85,908	118,997	91,112	91,771
FCF				
Total Claims for FCF	35,087,915	34,529,008	36,437,500	36,627,012
Headcount of FCF Policyholders	5,137	5,250	5,300	5,340
Claims per Policyholder <i>(total claims divided by headcount)</i>	6,830	6,577	6,875	6,859
Volume of claims	323,032	375,409	334,242	336,765
BHB Subsidy				
Total Claims for Hospital Subsidy	46,323,442	Discontinued	Discontinued	Discontinued
No. of Participants for Hospital Subsidy	12,127	12,000	Discontinued	Discontinued
Claims per Participant <i>(total claims divided by participants)</i>	3820	Discontinued	Discontinued	Discontinued
Volume of claims	200,854	Discontinued	Discontinued	Discontinued
Total Encounters for Hospital Subsidy	138,220,418	134,000,000	Discontinued	Discontinued
Volume of encounters	65,581	65,490	Discontinued	Discontinued
Stakeholder Engagement				
Increase the use of LIN by Local Providers	10%	10%	10%	10%
Increase the number of customer survey respondents	30%	30%	30%	30%
Digital Efficiency and Reliability				
Reduce total office paper volume	20%	20%	20%	20%
Ensure all local providers are paid electronically	100%	100%	100%	100%
Benefits and Eligibility				
Achieve Cost Containment of Personal Home Care benefit through appropriate Case Management	Yes	Discontinued	Discontinued	Discontinued

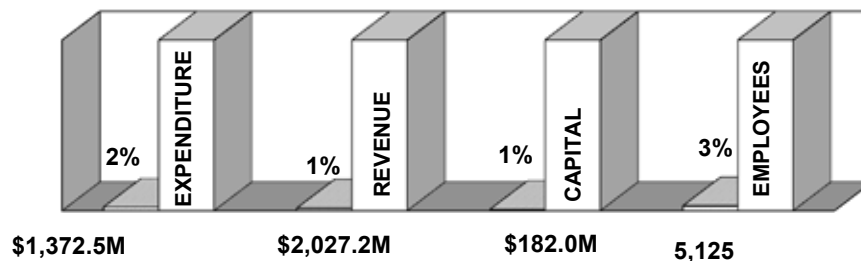
MINISTRY OF ECONOMY & LABOUR

TO DRIVE ECONOMIC GROWTH & JOB CREATION.



The Hon. Jason Hayward, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
44	MIN. OF ECONOMY & LABOUR HQ	717	1,075	1,075	1,099	24	2
14	DEPT. OF STATISTICS	2,357	3,358	3,358	4,613	1,255	37
27	IMMIGRATION	5,808	6,867	6,942	7,061	194	3
29	REGISTRY GENERAL	1,817	1,944	1,944	2,210	266	14
60	WORKFORCE DEVELOPMENT	4,263	4,519	4,482	4,732	213	5
94	DEPT. OF ECONOMIC DEVELOPMENT	7,751	8,623	8,584	7,933	(690)	(8)
99	DEPT. OF LABOUR	864	1,199	1,199	1,437	238	20
		23,577	27,585	27,584	29,085	1,500	5
REVENUE (\$000)							
27	IMMIGRATION	18,876	18,627	20,333	20,756	2,129	11
29	REGISTRY GENERAL	2,307	2,202	2,395	2,402	200	9
60	WORKFORCE DEVELOPMENT	15	8	8	8	0	0
94	ECONOMIC DEVELOPMENT	6,695	5,700	6,800	6,518	818	14
99	DEPT. OF LABOUR	3	0	0	0	0	0
		27,896	26,537	29,536	29,684	3,147	12
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	151	930	502	1,312	FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16	
		151	930	502	1,312		
EMPLOYEE NUMBERS							
		129	139	132	144	5	4



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

1. Continue to implement Immigration Reform by providing oversight of process improvements, policy and legislative changes, and IT system upgrades and enhancements.
2. Provide oversight of the Department of Workforce Development for the implementation of the Youth Employment Strategy and Workforce Development Strategy.
3. Provide oversight of the Department of Labour to promote harmonious industrial relations.
4. Provide oversight of the Department of Statistics for the timely distribution of data and conduct of the 2026 Census of Population and Housing.
5. Provide oversight of the Economic Development Department to implement economic growth initiatives and the Economic Development Strategy.
6. Support the Registry General in the accurate recording of vital records and protection of intellectual property.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
4401	GENERAL						
	54010 CONSUMER AFFAIRS	6	0	0	0	0	0
	54060 ADMINISTRATION	706	1,055	1,055	1,079	24	2
	54200 LABOUR RELATIONS	2	0	0	0	0	0
	54210 IMMIGRATION APPEALS TRIBUNAL	3	20	20	20	0	0
	TOTAL	717	1,075	1,075	1,099	24	2

HEAD 44 MINISTRY OF ECONOMY & LABOUR HQ - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	451	575	575	586	11	2
	WAGES	5	0	0	0	0	0
	TRAINING	1	2	23	23	21	1,050
	TRAVEL	61	121	143	123	2	2
	COMMUNICATIONS	13	9	9	9	0	0
	ADVERTISING & PROMOTION	91	60	30	40	(20)	(33)
	PROFESSIONAL SERVICES	58	260	244	269	9	3
	RENTALS	5	5	5	5	0	0
	REPAIR AND MAINTENANCE	2	2	2	2	0	0
	MATERIALS & SUPPLIES	23	31	32	30	(1)	(3)
	EQUIPMT. (MINOR CAPITAL)	1	0	1	1	1	0
	OTHER EXPENSES	6	10	11	11	1	10
	TOTAL	717	1,075	1,075	1,099	24	2

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
54060	ADMINISTRATION	6	5	5	5	0	0
	TOTAL	6	5	5	5	0	0

HEAD 44 MINISTRY OF ECONOMY & LABOUR HQ - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 54060 - Administration				
Percentage of Throne Speech initiatives completed during the fiscal year.	80%	100%	70%	100%
Variance between Approved Estimate and Actual current account expenditure for the Ministry of Labour.	+ 50%	+/- 10%	+/- 10%	+/- 10%
BUSINESS UNIT: 54210 - Immigration Appeals Tribunal				
Percentage of Tribunals held.	33%	100%	60%	100%
Number of Immigration Tribunals still outstanding at the end of the period.	2	2	2	0

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

1. Raise the Department of Statistics profile through improved accessibility to statistical data and information utilizing innovative digital tools by March 2027.
2. Ensure the collection, compilation and production of statistical outputs are based on the most current international statistical methodologies, standards and best practices, by using data quality frameworks by March 2027.
3. Operate a transparent and citizen-centric department by improving the understanding and use of statistical data and information by March 2027.
4. Engage in targeted external and internal training and development to build the statistical capacity required to sustain a high-performing department by March 2027.

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1401	MONTHLY TO ANNUAL SURVEYS						
	24000 CONTINUING SURVEYS AND PUB.	1	0	0	0	0	0
	24010 CENSUSES AND SPECIAL SURVEYS	0	152	152	1,570	1,418	933
	24015 ADMINISTRATION	649	839	839	800	(39)	(5)
	24020 CORE STATISTICS & PUBLICATIONS	604	910	910	948	38	4
	24025 CORE ANNUAL SURVEYS	538	584	584	585	1	0
		1,792	2,485	2,485	3,903	1,418	57
1402	NON-ANNUAL SURVEYS						
	24055 CENSUS & SURVEY RES. UNIT	473	551	551	610	59	11
	24065 HOUSEHOLD EXP. SURVEY	92	322	322	100	(222)	(69)
		565	873	873	710	(163)	(19)
	TOTAL	2,357	3,358	3,358	4,613	1,255	37

HEAD 14 DEPARTMENT OF STATISTICS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,514	2,331	2,331	2,560	229	10
	WAGES	314	139	139	446	307	221
	OTHER PERSONNEL COSTS	1	8	8	8	0	0
	TRAINING	1	7	7	7	0	0
	TRAVEL	0	8	8	12	4	50
	COMMUNICATIONS	1	4	4	8	4	100
	ADVERTISING & PROMOTION	0	10	10	170	160	1,600
	PROFESSIONAL SERVICES	225	515	515	994	479	93
	RENTALS	150	161	161	170	9	6
	REPAIR AND MAINTENANCE	41	51	51	51	0	0
	ENERGY	52	50	50	50	0	0
	MATERIALS & SUPPLIES	47	67	67	126	59	88
	EQUIPMT. (MAJOR/MINOR CAPIT.)	0	0	0	4	4	0
	OTHER EXPENSES	11	7	7	7	0	0
	TOTAL	2,357	3,358	3,358	4,613	1,255	37

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	24010 CENSUS & SPECIAL SURVEYS	0	2	1	6	4	200
	24015 ADMINISTRATION	2	4	3	4	0	0
	24020 CORE STATISTICS & PUBLICATIONS	10	10	10	10	0	0
	24025 CORE ANNUAL SURVEYS	3	5	4	5	0	0
	24055 CENSUS & SURVEY RES. UNIT	5	6	6	6	0	0
	TOTAL	20	27	24	31	4	15

HEAD 14 DEPARTMENT OF STATISTICS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 24010 - Censuses and Special Surveys				
Conduct 2026 Population and Housing Census	**	**	**	Minimum 95% coverage of households
BUSINESS UNIT: 24015 - Administration				
Raise the profile of the Department of Statistics with improved accessibility to statistical data through innovative digital tools: i. social media ii. messaging apps iii. online news ads iv. newsletters	*	i. 1 monthly post ii. 1 per month iii. 1 per quarter iv. 1 per year	i. 1 monthly post ii. 1 per month iii. 1 per quarter iv. 1 per year	i. 1 monthly post ii. 1 per month iii. 1 per quarter iv. 1 per year
100% of staff will engage in targeted external and internal training and development by March	100%	100%	100%	100%
BUSINESS UNIT: 24020 - Core Statistics & Publications				
100% of all outputs will undergo a formal review to ensure that the collection, compilation and production are based on the most current international statistical methodologies	100%	100%	100%	100%
BUSINESS UNIT: 24025 - Core Annual Surveys				
Target response rates for major statistical surveys: i. Labour Force Surveys (Spring/Fall) ii. Economic Activity Survey (annual) iii. Balance of Payments (quarterly) iv. Household Income and Expenditure Survey (ad hoc)	*	i. 80% ii. 72% iii. 93% iv. 60%	i. 80% ii. 80% iii. 80% iv. 70%	i. 80% ii. 80% iii. 80% iv. Not Applicable
BUSINESS UNIT: 24055 - Census & Survey Research Unit				
Process International Trade Statistics on a monthly basis for use in the production of key economic indicators such as the Gross Domestic Product and Balance of Payments and International Investment Position	Data processed monthly	Data processed monthly	Data processed monthly	Data processed monthly
Develop a formal Data Quality Assessment Framework for all outputs produced by the Department of Statistics by March	100%	100%	100%	100%

****New Measure**

***Revised measure**

HEAD 27 IMMIGRATION

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG						2025/26	
BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	vs	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2026/27	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
2702	OPERATIONS DIVISON						
37010	CORPORATE SERVICES	864	948	993	0	(948)	(100)
37020	PERSONAL SERVICES	1,189	1,311	1,360	0	(1,311)	(100)
37030	COMPLIANCE	2,427	3,228	3,250	3,307	79	2
37140	APPLICATION PROCESSING SECT.	0	0	0	2,350	2,350	0
		4,480	5,487	5,603	5,657	170	3
2703	FINANCE/ADMINISTRATION						
37040	FINANCE & ADMINISTRATION	1,328	1,380	1,339	1,404	24	2
		1,328	1,380	1,339	1,404	24	2
	TOTAL	5,808	6,867	6,942	7,061	194	3

HEAD 27 IMMIGRATION - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,342	4,513	4,588	4,653	140	3
	WAGES	652	0	0	0	0	0
	OTHER PERSONNEL COSTS	82	0	0	0	0	0
	TRAINING	1	17	17	17	0	0
	TRAVEL	1	0	0	0	0	0
	COMMUNICATIONS	148	201	190	201	0	0
	PROFESSIONAL SERVICES	312	236	216	256	20	8
	RENTALS	107	70	70	90	20	29
	REPAIR AND MAINTENANCE	1,031	1,656	1,610	1,656	0	0
	INSURANCE	1	1	1	1	0	0
	CLOTHING, UNIFORMS & LAUNDRY	1	3	3	3	0	0
	MATERIALS & SUPPLIES	59	70	116	74	4	6
	EQUIPMT. (MINOR CAPITAL)	3	5	5	5	0	0
	OTHER EXPENSES	68	95	126	105	10	11
	TOTAL	5,808	6,867	6,942	7,061	194	3

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8275 Entry Clearance	38	35	35	55	20	57
	8277 Passport Issuance	860	818	818	828	10	1
	8281 Work Permits - Full/Part Time	12,544	12,687	13,487	13,937	1,250	10
	8283 Work Permits - Temporary	2,467	2,765	3,301	2,991	226	8
	8285 Work Permits - Work & Reside	151	146	170	150	4	3
	8286 Work Permits - Appeals	116	120	120	120	0	0
	8287 Work Permits - General	458	580	580	625	45	8
	8291 Land Acquisition Fees	67	0	0	0	0	0
	8293 Residence Fees	61	61	0	0	(61)	(100)
	8297 Bermudian Status	170	148	170	164	16	11
	8299 Nationality	363	282	300	282	0	0
	8301 Status & Naturalisation-Other	1,563	919	1,286	1,538	619	67
	8877 Reimbursements	3	0	0	0	0	0
	8881 Penalties	15	66	66	66	0	0
	TOTAL	18,876	18,627	20,333	20,756	2,129	11

HEAD 27 IMMIGRATION - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
37010	CORPORATE SERVICES	14	12	12	0	(12)	(100)
37020	PERSONAL SERVICES	13	12	12	0	(12)	(100)
37030	COMPLIANCE	17	18	18	17	(1)	(6)
37040	FINANCE & ADMINISTRATION	7	8	8	9	1	13
37140	APPLICATION PROCESSING SECT.	0	0	0	23	23	0
TOTAL		51	50	50	49	(1)	(2)

HEAD 27 IMMIGRATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 37010 CORPORATE SERVICES				
Number of days for the vetting step of bulk work permit applications	2 work days	2 work days	2 work days	Discontinued
Percentage reduction of customer inquiries for application updates in the Corporate Services Section (work permit application processes)	50%	75%	75%	Discontinued
Average process time-standard, seasonal and occasional work permits	20 work days	20 work days	20 work days	Discontinued
Average process time - short-term - periodic, global, new businesses and global entrepreneur permits and travelling salespersons	10 work days	10 work days	10 work days	Discontinued
Average process time-landing permits	5 work days	5 work days	5 work days	Discontinued
Time to Process Emergency Permit	48 hours	48 hours	48 hours	Discontinued
BUSINESS UNIT: 37020 PERSONAL SERVICES				
Percentage of the administrative tasks automated for resident-type applications (Bermudian status, Permanent Resident's Certificates)	25%	75%	25%	Discontinued
Percentage reduction of customer inquiries for application updates in the Personal Services Section	50%	75%	75%	Discontinued
Time to process ex-spouses Rights Certificate	2-3 months	2-3 months	2-3 months	Discontinued
Average process time-passport issuance days Note: during the pandemic passports were not being renewed - once the borders opened, we received 2+ years worth of passport applications	11 weeks	11 weeks	11-20 weeks	Discontinued
Average process time-confirmation letter (Already on Bermudian Status Register)	5 work days	5 work days	5 work days	Discontinued
Average process time-Form 5(2) - Confirmation letter (added to Register)	10 work days	10 work days	10 work days	Discontinued
Average process time-letter of non-citizenship	5 work days	5 work days	5 work days	Discontinued
Average process time-Grant of Bermudian status Commonwealth citizen	6-9 months	6 months	6 months	Discontinued
Average process time grant of Bermudian status-non-Commonwealth citizen - NOTE: requires two applications with a turnaround time of 6 - 9 months each	12-18 months	12 months	12 months	Discontinued
Average process time - Naturalisation or Registration as BOTC	6-9 months	6 months	6 months	Discontinued

HEAD 27 IMMIGRATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 37020 PERSONAL SERVICES - cont.				
Average process time-issuance of Residential Certificate - the Economic Investment Certificate is the pre-requisite to a Residential Certificate	5-10 working days	5-10 working days	5 - 10 work days	Discontinued
Average process time-permission to reside - first time	20 work days	20 work days	20 work days	Discontinued
Average process time-permission to reside - Renewal	20 work days	20 work days	20 work days	Discontinued
Average process time-multiple re-entry permit	10 work days	10 work days	10 work days	Discontinued
Average process time-issuing legal rights to spouse of a Bermudian	2-4 months	1 month	1 month	Discontinued
Average process time-grant of permanent residents certificate	6-9 months	3-6 months	3-6 months	Discontinued
Average process time-issuing certified copies of documents	1-2 months	1 month	1 month	Discontinued
Average process time-landing permits	7 work days	7 work days	7 work days	Discontinued
BUSINESS UNIT: 37030 COMPLIANCE				
Percentage of passengers and employees satisfied with the new border management system	90%	90%	90%	90%
Percentage of all Senior Immigration Inspectors trained in safety measures that will assist them in carrying out the duties of their role effectively and efficiently	85%	85%	85%	85%
Average process time-investigating illegal worker	3-6 months	3-6 months	3-6 months	6 - 12 months
Average process time-investigating an overstay	1 month	1 month	1 month	1 month
Average process time-regularising and employment	3-6 months	3-6 months	3-6 months	3-6 months
BUSINESS UNIT: 37040 FINANCE & ADMINISTRATION				
Number of vacant and funded positions filled the period April 1 and March 31	1	12	4	4
Number of key positions identified that require a succession plan; i.e. hard to fill positions, prepare development plan for each position, and effect the succession plan for oversight and monitoring*	5	5	5	5

HEAD 27 IMMIGRATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL FORECAST 2024/25	ORIGINAL FORECAST 2024/25	REVISED FORECAST 2024/25	TARGET OUTCOME 2026/27
BUSINESS UNIT: 37140 APPLICATION PROCESSING SECT.				
Number of days for the vetting step of bulk work permit applications	*	*	*	2 work days
Percentage reduction of customer inquiries for application updates	*	*	*	90%
Average process time-standard, seasonal and occasional work permits (Plus an additional 10 work days to print documents)	*	*	*	20 work days
Average process time - short-term - periodic, global, new businesses and global entrepreneur permits and travelling salespersons	*	*	*	10 work days
Average process time-landing permits	*	*	*	10 work days
Time to Process Emergency Permit	*	*	*	4 work days
Percentage of the administrative tasks automated for resident-type applications (Bermudian status, Permanent Resident's Certificates)	*	*	*	25%
Time to process ex-spouses Rights Certificate	*	*	*	2-3 months
Average process time-passport issuance days	*	*	*	6-8 weeks
Average process time-confirmation letter (Already on Bermudian Status Register)	*	*	*	5 work days
Average process time-Form 5(2) - Confirmation letter (added to Register)	*	*	*	10 work days
Average process time-letter of non-citizenship	*	*	*	5 work days
Average process time-Grant of Bermudian status Commonwealth citizen	*	*	*	6 months
Average process time grant of Bermudian status-non-Commonwealth citizen - NOTE: requires two applications with a turnaround time of 6 - 9 months each	*	*	*	12 months
Average process time - Naturalisation or Registration as BOTC	*	*	*	6 months
Average process time-issuance of Residential Certificate - the Economic Investment Certificate is the pre-requisite to a Residential Certificate	*	*	*	5 - 10 work days
Average process time-permission to reside - first time	*	*	*	20 work days
Average process time-permission to reside - Renewal	*	*	*	20 work days
Average process time-multiple re-entry permit	*	*	*	10 work days
Average process time-issuing legal rights to spouse of a Bermudian	*	*	*	1 month
Average process time-grant of permanent residents certificate	*	*	*	3-6 months
Average process time-issuing certified copies of documents	*	*	*	1 month

* New measures for 2026/27

HEAD 29 REGISTRY GENERAL - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,481	1,727	1,727	1,946	219	13
	WAGES	100	0	0	0	0	0
	TRAINING	0	1	1	2	1	100
	TRANSPORT	0	2	2	2	0	0
	TRAVEL	23	0	0	21	21	0
	COMMUNICATIONS	4	4	4	4	0	0
	ADVERTISING & PROMOTION	2	1	1	1	0	0
	PROFESSIONAL SERVICES	3	8	8	8	0	0
	REPAIR AND MAINTENANCE	129	128	128	147	19	15
	MATERIALS & SUPPLIES	32	43	43	49	6	14
	EQUIPMT. (MINOR CAPITAL)	17	0	0	0	0	0
	OTHER EXPENSES	26	30	30	30	0	0
	TOTAL	1,817	1,944	1,944	2,210	266	14

HEAD 29 REGISTRY GENERAL - continued

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8315 Registration Fees	73	70	70	70	0	0
	8323 Trade Mark Application	229	221	221	221	0	0
	8324 Assignments	24	30	30	30	0	0
	8325 Trade Mark Registration	302	273	375	395	122	45
	8326 IP Certificates	73	70	70	70	0	0
	8327 Trade Mark-Other	79	75	88	77	2	3
	8328 Trade Mark Renewals	391	372	369	369	(3)	(1)
	8335 Patent Fees	3	2	2	2	0	0
	8336 Domain Names	245	216	216	216	0	0
	8337 Design Fees	1	1	1	1	0	0
	8339 Arch.& Prof.Eng. Fees	0	2	2	2	0	0
	8341 Trade Union Fees	0	2	2	2	0	0
	8345 Public Search Facility	10	12	12	12	0	0
	8347 Property Reg.Fees	57	65	65	65	0	0
	8353 Certified Copies	11	9	30	35	26	289
	8359 Birth Certificates	278	260	260	260	0	0
	8361 Other Fees-Births	12	10	10	10	0	0
	8363 Marriage Licence Fees	110	120	120	120	0	0
	8364 Maritime Marriage Licence Fees	131	120	170	170	50	42
	8365 Marriage Ceremony Fees	32	37	37	37	0	0
	8367 Marriage Certificate Fees	97	90	90	90	0	0
	8368 Maritime Marriage Cert Fees	24	25	35	25	0	0
	8369 Marriage Special Licence	1	2	2	4	2	100
	8370 Maritime Marriage Special Licence	0	2	2	2	0	0
	8371 Other Fees-Marriages	8	13	13	13	0	0
	8372 Maritime Marriage Other Fees	1	2	2	2	0	0
	8375 Death Certificates	91	70	70	70	0	0
	8377 Other Fees-Death	1	1	1	1	0	0
	8379 Affidavits	3	2	2	2	0	0
	8441 Domestic Partnership	4	8	8	9	1	13
	8881 Penalties	6	20	20	20	0	0
	8899 Sundry Receipts	10	0	0	0	0	0
	TOTAL	2,307	2,202	2,395	2,402	200	9

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39000 ADMINISTRATION	7	7	7	7	0	0
	39010 INTELLECTUAL PROPERTY	6	6	6	7	1	17
	39020 PROPERTY, PROF & ORGAN REG	2	2	3	3	1	50
	39030 BIRTHS, MARRIAGES & DEATHS	5	5	5	5	0	0
	TOTAL	20	20	21	22	2	10

HEAD 29 REGISTRY GENERAL - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 39010 - Intellectual Property Reg.				
To ensure that 90% of all trademark, patent and design applications received are processed within 4 - 6 months of the date of receipt.	100%	100%	100%	100%
To ensure that 100% of all correspondence with respect to applications, post registrations and the issue of certificates for all patents, trademarks and designs are processed and actioned within one month of the date of receipt.	100%	100%	100%	100%
To promote e-commerce by managing the registration of the Bermuda Country Code Top Level Domain Name [.BM], the Section ensures that all requests for registration or modification are completed within five days of the date of receipt of online application and other relevant documentation.	100%	100%	100%	100%
BUSINESS UNIT: 39020 - Property, Prof & Organ Reg.				
Maintain the registering of charitable organizations to within 3-5 days of receipt of the Charity Commissioner's decision.	100%	100%	100%	100%
Maintain the registering of professional bodies to within 3 days of receipt of approval notice from the relevant board and committee.	100%	100%	100%	100%
Maintain the registering of chattel mortgages and deed poll notices to within 10 days of receipt of the notices in the office	100%	98%	98%	98%
BUSINESS UNIT: 39030 - Births, Marriages & Deaths				
Maintain the registration of all births, domestic partnerships, marriages and deaths to within 10 days of receipt of the notice forms in office.	95%	95%	95%	95%
To maintain the registering of marriages (local and maritime) and domestic partnerships to within 10 days of receipt of the Particulars of Marriage and Domestic Partnerships forms in office.	100%	100%	100%	100%

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

1. Expand Apprenticeship and Training Opportunities.
2. Strengthen hospitality workforce through training and development.
3. Advance Digital Skills and Innovation.
4. Empower and Engage Bermuda's Youth.
5. Modernize Departmental Operations.

HEAD 60 WORKFORCE DEVELOPMENT

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27 (\$000) % (7) (8)	
(1)	(2)						
6001	GENERAL ADMINISTRATION						
70000	ADMINISTRATION	827	892	895	995	103	12
		827	892	895	995	103	12
6003	CAREER DEVELOPMENT						
70300	CAREER DEVELOPMENT ADMIN	1,569	2,147	2,158	2,248	101	5
		1,569	2,147	2,158	2,248	101	5
6004	TRAINING						
70014	TRAINING ADMINISTRATION	1,867	1,480	1,429	1,489	9	1
		1,867	1,480	1,429	1,489	9	1
	TOTAL	4,263	4,519	4,482	4,732	213	5

HEAD 60 WORKFORCE DEVELOPMENT - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,926	2,121	2,069	2,254	133	6
	WAGES	617	600	600	600	0	0
	TRAINING	33	61	73	70	9	15
	TRAVEL	10	16	5	29	13	81
	COMMUNICATIONS	27	15	31	18	3	20
	ADVERTISING & PROMOTION	11	15	15	21	6	40
	PROFESSIONAL SERVICES	87	124	122	178	54	44
	RENTALS	2	4	4	35	31	775
	REPAIR AND MAINTENANCE	100	191	186	194	3	2
	ENERGY	32	53	53	13	(40)	(75)
	MATERIALS & SUPPLIES	56	62	67	78	16	26
	GRANTS AND CONTRIBUTIONS	1,362	1,257	1,257	1,242	(15)	(1)
	TOTAL	4,263	4,519	4,482	4,732	213	5

REVENUE SUMMARY

REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8435 Application Fees-NTB	13	1	2	2	1	100
	8436 Certification Fees-NTB	2	7	6	6	(1)	(14)
	TOTAL	15	8	8	8	0	0

HEAD 60 WORKFORCE DEVELOPMENT - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE 2025/26 vs 2026/27	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		(7)	% (8)
70000	ADMINISTRATION	5	5	5	5	0	0
70014	TRAINING ADMINISTRATION	8	8	8	8	0	0
70300	CAREER DEVELOPMENT ADMIN	8	8	8	8	0	0
TOTAL		21	21	21	21	0	0

HEAD 60 WORKFORCE DEVELOPMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 70000 - Administration				
Administrative response time to general Enquiries	0	2 business days	2 business days	Discontinued
Monitor Processing time for Departmental POs	0	3 business days	3 business days	Discontinued
Process Client feedback surveys	0	Monthly	Monthly	Discontinued
Provide required reports and information for the National Certification and Apprenticeship Board (Formerly the National Training Board)	Monthly	Monthly	Monthly	Monthly
BUSINESS UNIT: 70014 - Training Administration				
Input initial client's case data into the Launch Pad information data system within 5 working days of receipt	3 business days	3 business days	3 business days	Discontinued
To ensure arrangements of monthly Board and Committee meetings	6	10	7	10
Provide quarterly reports of Bermudians in industry driven occupations	Quarterly	Quarterly	Quarterly	Discontinued
National Certification Rate - percentage of trainees/apprentices that achieve national certification	60%	70%	65%	70%
Increase number of apprentices YOY	10%	25%	70%	75%
Average time taken to complete enforcement investigations	30 days	30 days	30 days	30 days
Percentage of scholarship funds utilized	100%	100%	100%	100%
Increase Percentage of Trainees that complete the program	85%	85%	85%	85%
Participant satisfaction - average participant satisfaction rating on a 5 point scale	4	4	4	4
BUSINESS UNIT: 70015 - Certification				
Percentage of Certifications Awarded	0	25%	25%	35%
Number of enforcement investigations	0	12	6	Discontinued
Number of individuals sponsored for industry certification training courses	0	15%	15%	Discontinued
Number of certifications awarded	10%	Discontinued	Discontinued	Discontinued
Number of designated trade occupations	4	4	4	5

HEAD 60 WORKFORCE DEVELOPMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 70016 - Apprenticeship/Professional Dev.				
Number of persons sponsored for training (local and overseas)	5% increase	5% increase	5% increase	Discontinued
Number of sponsored trainees - Local	5% increase	5 % increase	5% increase	Discontinued
Number of sponsored trainees - Overseas	5% increase	5% increase	5% increase	Discontinued
Number of persons awarded scholarships for training - Local	5% increase	5% increase	5% increase	Discontinued
Number of persons awarded scholarships for training - Overseas	5% increase	5% increase	5% increase	Discontinued
Number of apprenticeship	5% increase	5% increase	5% increase	Discontinued
BUSINESS UNIT: 70300 - Career Development Admin.				
Input Clients case data into Client Information System	2 business days	2 business days	2 business days	2 business days
Coordinate Client Personal Employment Plans - Input data into client information system within 5 working days.	5 business days	5 business days	5 business days	5 business days
BUSINESS UNIT: 70400 - Career Development				
Number of persons assessed for career, skills and aptitude	200	350	300	300
Number of persons participated in employability skills training	300	400	500	450
Number of persons placed	200	250	200	250
Number of participants in Youth Employment Programmes	300	250	400	400
Number of New Clients registered in the Client Information System	300	350	300	250
Percentage of Clients with completed PEPs	64%	65%	65%	75%
Number of clients participating in Employability skills training. Increase YOY participation	0	80%	80%	85%
Percentage of referred clients who secure employment	0	40%	30%	Discontinued
Average rating of PEP quality by clients - on a 5 point rating scale	0	4	4	Discontinued
Average time taken to respond to Employment referrals	0	2 business days	2 business days	Discontinued
Percentage of participants reporting improved skills after training	85%	85%	85%	85%

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 94 ECONOMIC DEVELOPMENT

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)	(7)	(8)
9403	ANALYSIS & POLICY						
	104000 ADMINISTRATION	7,443	8,623	8,584	1,374	(7,249)	(84)
	104030 CORPORATE SERVICES	298	0	0	0	0	0
		7,741	8,623	8,584	1,374	(7,249)	(84)
9405	CONCIERGE & ENGAGEMENT						
	104120 CONCIERGE SERVICES	10	0	0	0	0	0
		10	0	0	0	0	0
9406	GRANTS						
	104160 BDA BUSINESS DEVELOP. AGENCY	0	0	0	4,320	4,320	0
	104170 BDA ECONOMIC DEVELOP. CORP.	0	0	0	2,239	2,239	0
		0	0	0	6,559	6,559	0
	TOTAL	7,751	8,623	8,584	7,933	(690)	(8)

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	798	1,416	1,392	986	(430)	(30)
	TRAINING	4	41	41	16	(25)	(61)
	TRAVEL	15	68	68	28	(40)	(59)
	COMMUNICATIONS	15	20	20	20	0	0
	ADVERTISING & PROMOTION	71	100	100	50	(50)	(50)
	PROFESSIONAL SERVICES	97	208	193	83	(125)	(60)
	RENTALS	99	108	108	108	0	0
	REPAIR AND MAINTENANCE	79	77	77	67	(10)	(13)
	MATERIALS & SUPPLIES	14	15	15	15	0	0
	OTHER EXPENSES	0	1	1	1	0	0
	GRANTS & CONTRIBUTIONS	6,559	6,569	6,569	6,559	(10)	(0)
	TOTAL	7,751	8,623	8,584	7,933	(690)	(8)

HEAD 94 ECONOMIC DEVELOPMENT - continued

**CURRENT
ACCOUNT
ESTIMATES**

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8288 Work Permit Exemption Fee	540	200	300	300	100	50
	8291 Land Acquisition Fees	6,151	5,500	6,500	6,218	718	13
	8877 Reimbursements	4	0	0	0	0	0
	TOTAL	6,695	5,700	6,800	6,518	818	14

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26	vs
		(3)	(4)	(5)	(6)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	104000 ADMINISTRATION	6	7	7	7	0	0
	TOTAL	6	7	7	7	0	0

HEAD 94 DEPT. OF ECONOMIC DEVELOPMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
PROGRAMME: 9403 - Analysis & Policy				
Articles and editorial content published	165	65	165	52
Research/Stakeholder engagement initiatives completed	4	7	5	5
Initiatives offered in the community	5	6	5	5
New business partnerships	2	6	2	1
Strategic business initiatives	2	2	2	2
Business partner compliance	0	1	0	0
Incentives for job makers - application processing time no longer than 8 weeks**	65%	100%	65%	65%
Alien Land Licenses - application processing time no longer than 30 business days	75%	100%	75%	75%
PROGRAMME: 9404 - Research & Legislative Support				
Separate instances of progressive business-related public and private legislation change in the fiscal year	3	6	3	0
PROGRAMME: 9405 - Concierge & Engagement				
Work permit applications for new strategic business partners - application processing time no longer than 10 business days	0	100%	0	0
Social Insurance applications for new strategic business partners - application processing time no longer than 3 business days	100%	100%	100%	0
Payroll Tax applications for new strategic business partners - application processing time no longer than 3 business days	100%	100%	100%	0

HEAD 99 LABOUR

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
9901	ADMINISTRATION						
	109000 ADMINISTRATION	864	1,199	1,199	1,437	238	20
	TOTAL	864	1,199	1,199	1,437	238	20

HEAD 99 LABOUR

CURRENT ACCOUNT ESTIMATES

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	683	935	935	999	64	7
	TRAINING	4	17	17	21	4	24
	TRAVEL	2	25	25	31	6	24
	COMMUNICATIONS	6	12	12	12	0	0
	PROFESSIONAL SERVICES	147	131	131	131	0	0
	RENTALS	0	44	44	208	164	373
	REPAIR AND MAINTENANCE	8	14	14	14	0	0
	ENERGY	7	10	10	10	0	0
	MATERIALS & SUPPLIES	7	11	11	11	0	0
	TOTAL	864	1,199	1,199	1,437	238	20

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	3	0	0	0	0	0
	TOTAL	3	0	0	0	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

EXPENDITURE						DIFFERENCE		
PROG	BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
			(3)	(4)	(5)	(6)	(7)	(8)
	109000	ADMINISTRATION	5	9	4	9	0	0
	TOTAL		5	9	4	9	0	0

HEAD 99 DEPARTMENT OF LABOUR - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 54200 - Labour Relations Section				
Percentage of employment complaints and labour disputes resolved through mediation	60%	66%	55%	65%
Percentage of Tribunal Case files prepared within 5 working days	80%	100%	95%	100%
Number of outreach presentations for the year.	5 presentations	5 presentations	5 presentations	5 presentations
Percentage of users satisfied with the Labour Department's services.	***did not measure	75%	80%	85%

MINISTRY OF PUBLIC WORKS & ENVIRONMENT

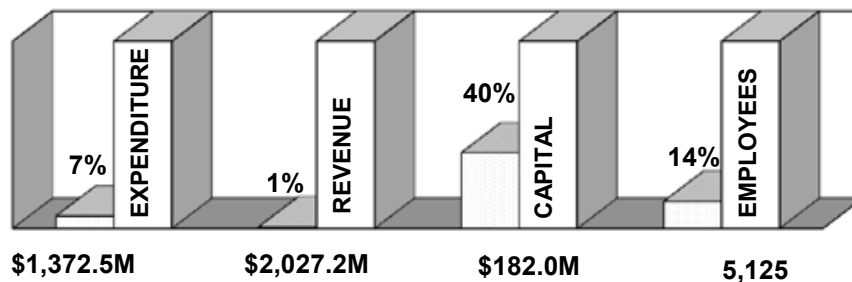


TO RESPONSIBLY MANAGE ALL PUBLIC WORKS, AMENITIES, AND NATURAL RESOURCES

The Hon. Jache Adams, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (7)	% (8)
CURRENT EXPENDITURE (\$000)							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	8,330	6,620	6,620	6,993	373	6
68	PARKS	8,870	11,547	11,548	11,839	292	3
79	ENVIRONMENT AND NATURAL RESOURCES	8,668	9,148	9,148	10,210	1,062	12
81	PUBLIC LANDS & BUILDINGS	23,193	22,469	22,469	22,682	213	1
82	WORKS & ENGINEERING	38,483	34,316	34,616	39,177	4,861	14
		87,544	84,100	84,401	90,901	6,801	8
REVENUE (\$000)							
36	MIN. OF PUBLIC WORKS & ENVIRONMENT HQ	3,256	16	16	16	0	0
68	PARKS	265	227	247	247	20	9
79	ENVIRONMENT AND NATURAL RESOURCES	1,413	1,374	1,460	1,454	80	6
81	PUBLIC LANDS & BUILDINGS	1,892	3,247	3,247	3,256	9	0
82	WORKS & ENGINEERING	13,402	11,422	12,220	12,502	1,080	9
		20,228	16,286	17,190	17,475	1,189	7
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	3,068	6,835	5,498	6,712		
	DEVELOPMENT	30,604	50,492	38,872	66,926		
		33,672	57,327	44,370	73,638		
EMPLOYEE NUMBERS							
		614	720	650	743	23	3

FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

**HEAD 36 MINISTRY OF PUBLIC WORKS &
ENVIRONMENT HQ**

**CURRENT
ACCOUNT
ESTIMATES**

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27 (\$000) % (7) (8)	
(1)	(2)						
3601 HEAD OFFICE ADMINISTRATION							
46111	ADMINISTRATION	4,737	2,473	2,473	2,646	173	7
		4,737	2,473	2,473	2,646	173	7
3610 ACCOUNTS							
46030	FINANCE MGMT	1,163	1,380	1,380	1,478	98	7
		1,163	1,380	1,380	1,478	98	7
3611 PURCHASING							
46113	PURCHASING ADMINISTRATION	745	636	636	726	90	14
46114	SUPPLY STORES	693	902	902	917	15	2
		1,438	1,538	1,538	1,643	105	7
3612 TELECOMMUNICATIONS							
46115	TELEPHONE MAINTENANCE	674	807	807	813	6	1
		674	807	807	813	6	1
3613 CENTRAL OFFICE ADMINISTRATION							
46112	CENTRAL OFFICE ADMINISTRATION	228	359	359	300	(59)	(16)
46116	HUMAN RESOURCES ADMIN.	71	13	13	63	50	385
46118	TRAINING & DEVELOPMENT	19	50	50	50	0	0
		318	422	422	413	(9)	(2)
TOTAL		8,330	6,620	6,620	6,993	373	6

HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	4,600	2,629	2,629	2,810	181	7
	WAGES	1,352	971	971	1,076	105	11
	OTHER PERSONNEL COSTS	0	0	0	50	50	0
	TRAINING	28	140	140	155	15	11
	TRANSPORT	0	84	84	33	(51)	(61)
	TRAVEL	0	1	1	47	46	4,600
	COMMUNICATIONS	481	510	510	517	7	1
	ADVERTISING & PROMOTION	0	8	8	8	0	0
	PROFESSIONAL SERVICES	567	1,742	1,742	1,775	33	2
	REPAIR AND MAINTENANCE	57	56	56	51	(5)	(9)
	MATERIALS & SUPPLIES	146	298	298	281	(17)	(6)
	OTHER EXPENSES	163	181	181	190	9	5
	GRANTS AND CONTRIBUTIONS	936	0	0	0	0	0
	TOTAL	8,330	6,620	6,620	6,993	373	6

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8615 General	2,241	0	0	0	0	0
	8877 Reimbursements	1,000	0	0	0	0	0
	9102 Car Park Monthly Rentals	15	16	16	16	0	0
	TOTAL	3,256	16	16	16	0	0

HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
46030	FINANCE MGMT	11	14	13	13	(1)	(7)
46111	HEADQUARTERS	2	5	4	6	1	20
46112	CENTRAL OFFICE ADMINISTRATION	2	4	4	4	0	0
46113	PURCHASING ADMINISTRATION	6	7	6	7	0	0
46114	SUPPLY STORES	7	9	9	10	1	11
TOTAL		28	39	36	40	1	3

HEAD 36 MINISTRY OF PUBLIC WORKS & ENVIRONMENT HQ - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 46111 Administration				
Safety and Health Accident Reporting to management team	12	12	12	12
Conduct Safety and Health assessments and corrective action plans for the operational areas	4	4	4	4
Provide Safety and Health training for Ministry employees	12	12	12	12
Performance management - Forward Job Plans & Performance Appraisals 100% completed and returned to the DHR deadline.	100%	90%	100%	100%
BUSINESS UNIT: 46112 Central Office Administration				
Ensure employee files are completed within three weeks of the start date	99%	99%	99%	99%
Original signed contracts for projects \$50K or greater are entered into the Access Database and hardcopy secured	99%	99%	99%	99%
Reduction in the downtime of Head Office Equipment - equipment back in service next day except for delayed delivery of parts	98%	98%	98%	98%
BUSINESS UNIT: 46030 Finance Management				
Produce detailed reports on all operational and capital actual verses budgeted expenditures each month by the 11th	92%	100%	100%	100%
Reduction of Water Aged Debt (>90 days) by:	0	2%	1%	2%
BUSINESS UNIT: 46113 Purchasing Administration				
Training sessions per year to cover enhance purchasing and procurement processes	2	2	3	4

HEAD 68 PARKS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 68 PARKS

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
6801	PARK SERVICE						
78000	PARK RANGER SERVICE	386	575	575	447	(128)	(22)
		386	575	575	447	(128)	(22)
6802	LIFEGUARD SERVICE						
78010	LIFEGUARD SERVICE	418	1,520	1,520	1,542	22	1
		418	1,520	1,520	1,542	22	1
6803	PARK MAINTENANCE						
78015	GOVERNMENT HSE & CAMDEN	301	357	357	411	54	15
78020	MAINTENANCE & DEVELOPMENT	777	1,074	1,074	884	(190)	(18)
78030	EASTERN PARKS	875	855	855	735	(120)	(14)
78035	TREE SERVICE	460	431	431	588	157	36
78040	WESTERN PARKS	1,365	1,461	1,461	1,566	105	7
78045	SCHOOL GROUNDS	490	556	556	722	166	30
78055	TULO VALLEY	455	695	695	837	142	20
78065	BOTANICAL GARDENS	1,338	1,549	1,548	1,510	(39)	(3)
78100	RAILWAY TRAIL	278	320	320	320	0	0
		6,339	7,298	7,297	7,573	275	4
6804	ADMINISTRATION						
78050	ADMINISTRATION & PLANNING	1,070	1,371	1,373	1,504	133	10
78110	ANNUAL EXHIBITION	252	242	242	298	56	23
		1,322	1,613	1,615	1,802	189	12
6805	FORTS						
78080	FORTS & HISTORICAL SITES	405	541	541	475	(66)	(12)
		405	541	541	475	(66)	(12)
	TOTAL	8,870	11,547	11,548	11,839	292	3

HEAD 68 PARKS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,390	2,038	2,037	2,085	47	2
	WAGES	6,639	7,483	7,485	7,613	130	2
	TRAINING	26	92	92	88	(4)	(4)
	TRANSPORT	0	14	14	20	6	43
	TRAVEL	0	5	5	5	0	0
	COMMUNICATIONS	59	69	69	73	4	6
	ADVERTISING & PROMOTION	11	25	25	25	0	0
	PROFESSIONAL SERVICES	126	984	984	1,135	151	15
	RENTALS	66	52	52	50	(2)	(4)
	REPAIR AND MAINTENANCE	247	349	349	265	(84)	(24)
	ENERGY	66	77	77	74	(3)	(4)
	CLOTHING, UNIFORMS & LAUNDRY	13	15	15	19	4	27
	MATERIALS & SUPPLIES	221	335	335	374	39	12
	EQPMT. (MINOR CAPITAL)	0	2	2	6	4	200
	OTHER EXPENSES	6	7	7	7	0	0
	TOTAL	8,870	11,547	11,548	11,839	292	3

REVENUE SUMMARY

REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8191 Service Fees	2	3	3	2	(1)	(33)
	8251 Camping Fees	28	29	29	31	2	7
	8253 Admissions	142	75	150	129	54	72
	8315 Registration Fees	24	4	4	38	34	850
	8651 Horticultural Produce	9	2	2	5	3	150
	8675 Other Retail Sales	0	55	0	0	(55)	(100)
	8801 Facilities	44	48	48	31	(17)	(35)
	8805 Concessions	16	11	11	11	0	0
	TOTAL	265	227	247	247	20	9

HEAD 68 PARKS - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2025/26 vs 2026/27 (7)	% (8)
	78000 PARK RANGER SERVICE	3	7	3	5	(2)	(29)
	78010 LIFEGUARD SERVICE	3	12	15	15	3	25
	78015 GOVERNMENT HSE & CAMDEN	5	5	4	7	2	40
	78020 MAINTENANCE & DEVELOPMENT	8	13	9	13	0	0
	78030 EASTERN PARKS	11	14	9	11	(3)	(21)
	78035 TREE SERVICE	6	8	4	10	2	25
	78040 WESTERN PARKS	18	20	17	23	3	15
	78045 SCHOOL GROUNDS	7	8	9	11	3	38
	78050 ADMINISTRATION & PLANNING	7	9	7	8	(1)	(11)
	78055 TULO VALLEY	7	5	10	10	5	100
	78065 BOTANICAL GARDENS	19	24	18	22	(2)	(8)
	78080 FORTS & HISTORICAL SITES	4	6	5	5	(1)	(17)
	78110 ANNUAL EXHIBITION	1	1	1	1	0	0
	TOTAL	99	132	111	141	9	7

HEAD 68 PARKS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: Park Ranger Service - 78000				
Total number of camping permits issued	36	45	36	45
Total number of special permits issued/percentage of special permit requests processed within 3 working days (1 month large events)	278	460	336	400
Total number of incidents reported and managed	40	180	54	130
Total number of interpretive tours conducted	5	10	6	10
BUSINESS UNIT: Lifeguard Service - 78010				
Total number of beaches staffed by Lifeguard Service	4	4	4	4
Total number of rescues	54	N/A	75	N/A
Total number of visitor assists / requests for information	11,200	N/A	11,000	N/A
Total number of vessel assists / safety warning / instruction	8	N/A	30	N/A
Total number of preventative actions	6,366	N/A	5,500	N/A
Total number of minor first aids	287	N/A	400	N/A
Total number of major first aids	38	N/A	21	N/A
Total number of jelly fish Portuguese Man-of-War stings	26	N/A	50	N/A
BUSINESS UNIT: Government House 78015				
Total number of flower beds displays inside the perimeter per year	2	2	2	2
Total number of bedding plants installed	12,000	12,000	12,000	12,000
Total number of flower beds rotation per annum	3	3	3	3
BUSINESS UNIT: Maintenance & Development - 78020				
Total number of washrooms serviced	3,500	3,500	625	625
Total number of M & D projects undertaken	10	15	10	20
Number of roundabout displays replanted four times per annum	4	4	2	10
Number of park playgrounds maintained per month	5	5	7	10
Total number of fitness equipment stations maintained	3	3	1	2
BUSINESS UNIT: Eastern Parks - 78030				
Total Number of Eastern Park Grounds maintained twelve (12) times per year	n/a	n/a	n/a	24
Total Number of Health Clinic Grounds maintained twelve (12) times per year	n/a	n/a	n/a	1
Total Number of Post Office Grounds maintained twelve (12) times per year	n/a	n/a	n/a	4
Total Number of Cemetary Grounds maintained twelve (12) times per year	n/a	n/a	n/a	1
Total Acreage of Roadside Verges maintained twelve (12) times per year	n/a	n/a	n/a	52.14 Acres

HEAD 68 PARKS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: Tree Service - 78035				
Total number of trees felled	60	100	60	150
Number of trees pruned	140	140	140	200
Number of woodchip truck deliveries to schools, playgrounds, parks and Botanical Gardens once per month	10	10	10	10
Number of sites culled of invasive plants month	80	100	80	150
BUSINESS UNIT: Western Parks - 78040				
Total Number of Western Park Grounds maintained twelve (12) times per year	n/a	n/a	n/a	30
Total Number of Health Clinic Grounds maintained twelve (12) times per year	n/a	n/a	n/a	2
Total Number of Post Office Grounds maintained twelve (12) times per year	n/a	n/a	n/a	4
Total Number of Cemetary Grounds maintained twelve (12) times per year	n/a	n/a	n/a	2
Total Acreage of Roadside Verges maintained twelve (12) times per year	n/a	n/a	n/a	66.25 Acres
BUSINESS UNIT: Schools - 78045				
Total Number of School Grounds maintained twelve (12) times per year	n/a	n/a	n/a	16
Total Number of Rest Home grounds maintained twelve (12) times per year	n/a	n/a	n/a	4
BUSINESS UNIT: Administration & Planning - 78050				
Percentage of PATI requests responded to within 28 days	100%	100%	100%	100%
Total number of park management plans drafted	2	2	3	3
Total number of park management plans updated	2	2	3	3
Total number of permitted commercial activities per year	30	31	32	32
Total number of licensed commercial activites per year	30	31	32	32
Total number of National Parks Commission meetings per year	7	10	10	10
Total number of Department of Planning applications reviewed	12	10	23	25
Total number of Botanical Gardens Steering Committee Meetings	10	10	11	10
BUSINESS UNIT: Tulo Valley - 78055				
Total number of bedding plants sown	160,000	20,000	160,000	200,00
Total number of plants grown and sold	100	100	100	100
Number of plants grown for government properties and distributed each quarter	4,000	10,000	4,000	10,000
Number of decorative pots rented for events	200	200	200	200

HEAD 68 PARKS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: Botanical Gardens - 78065				
Total number of flower bed displays inside the perimeter per year	40	40	40	40
Total number of Bedding plants installed	30,000	30,000	30,000	30,000
Total number of flower bed rotation per annum	4	4	4	4
Total Number of special permits issued for Botanical Gardens and Arboretum	104	200	155	200
Total Number of Environmental Education events per year	n/a	n/a	n/a	4
Total Number of Botanic Garden Accreditation targets progressed per year	n/a	n/a	n/a	14
BUSINESS UNIT: Forts & Historical Sites - 78080				
Total number of weddings held at Fort St. Catherine/Percentage of weddings held at Fort. St. Catherine on weekends	9	17	20	30
Total number of corporate events held at Fort St. Catherine/Percentage of corporate events held at Fort. St. Catherine on weekends	17	17	17	25
Total number of interpretive tours / Percentage of interpretive tours with more than 20 persons in attendance	255	300	350	400
Total number of cruise ship visitor tours	36	50	50	75
BUSINESS UNIT: Park Improvements - 75101				
Total number of fitness equipment stations installed per year	0	3	0	2
Total number of new benches installed	20	20	16	15
Total number of new signage installed and maintained	9	20	33	20
Total number of capital works completed	3	4	6	6

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 79 ENVIRONMENT AND NATURAL RESOURCES

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	DESCRIPTION (2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
7901	GENERAL ADMINISTRATION						
	89000 ADMINISTRATION	1,207	1,294	1,294	1,493	199	15
		1,207	1,294	1,294	1,493	199	15
7902	MARINE MANAGEMENT						
	89010 MARINE RESOURCES	503	532	532	775	243	46
	89020 MARINE CONSERVATION	225	215	215	317	102	47
	89030 MARINE HERITAGE & HEALTH	140	143	143	159	16	11
	89040 MARINE ENFORCEMENT	408	493	493	421	(72)	(15)
		1,276	1,383	1,383	1,672	289	21
7903	TERRESTRIAL CONSERVATION						
	89050 TERRESTRIAL CONSERVATION	508	571	571	585	14	2
		508	571	571	585	14	2
7904	ANIMAL MANAGEMENT						
	89060 VETERINARY SERVICES	249	355	355	350	(5)	(1)
	89070 ANIMAL CONTROL	439	426	426	517	91	21
		688	781	781	867	86	11
7905	PLANT MANAGEMENT						
	89080 PLANT PROTECTION	446	487	487	511	24	5
	89090 AGRONOMY	679	872	872	948	76	9
		1,125	1,359	1,359	1,459	100	7
7906	POLLUTION CONTROL						
	89100 POLLUTION CONTROL	566	582	582	664	82	14
		566	582	582	664	82	14
7907	BDA AQUARIUM, MUSEUM & ZOO						
	89110 BAMZ ADMINISTRATION	561	483	483	715	232	48
	89120 AQUARIUM & ZOO	2,493	2,452	2,452	2,443	(9)	(0)
	89130 MUSEUM	244	243	243	312	69	28
		3,298	3,178	3,178	3,470	292	9
	TOTAL	8,668	9,148	9,148	10,210	1,062	12

HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	5,170	5,946	5,946	6,233	287	5
	WAGES	1,226	1,236	1,236	1,043	(193)	(16)
	TRAINING	11	4	4	27	23	575
	TRANSPORT	22	24	24	41	17	71
	TRAVEL	18	11	11	34	23	209
	COMMUNICATIONS	86	88	88	110	22	25
	ADVERTISING & PROMOTIONS	2	15	15	38	23	153
	PROFESSIONAL SERVICES	152	276	276	893	617	224
	RENTALS	3	0	0	0	0	0
	REPAIR AND MAINTENANCE	124	132	132	190	58	44
	INSURANCE	23	22	22	24	2	9
	ENERGY	552	494	494	506	12	2
	CLOTHING, UNIFORMS & LAUNDRY	8	12	12	17	5	42
	MATERIALS & SUPPLIES	606	625	625	727	102	16
	EQPMT. (MINOR CAPITAL)	15	15	15	27	12	80
	OTHER EXPENSES	466	18	18	20	2	11
	GRANTS AND CONTRIBUTIONS	184	230	230	280	50	22
	TOTAL	8,668	9,148	9,148	10,210	1,062	12

HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8243	Dog Reclamation/Collection	5	2	2	2	0	0
8253	Admissions	461	458	458	498	40	9
8438	Plant Inspection Fee	33	30	30	30	0	0
8457	Licence General	58	50	50	50	0	0
8487	Well Licences	118	100	170	110	10	10
8488	Chemical Permits	8	5	5	5	0	0
8493	Dog Licences	238	260	260	260	0	0
8495	BPO - Dog Licences	26	31	31	31	0	0
8499	Breeder Licence	21	17	17	17	0	0
8501	Broker Licence	0	1	1	1	0	0
8509	Veterinary Licences	1	1	1	1	0	0
8531	Fishermen	9	8	8	8	0	0
8533	Lobster Divers Licence	41	43	43	43	0	0
8534	Commerical Lobster Lic Traps	31	33	33	33	0	0
8535	Local Vessels	79	84	84	84	0	0
8539	Other Fisheries Licences	24	19	29	19	0	0
8541	Lost Lobster Traps	8	6	12	6	0	0
8548	Agricultural Import Permit	3	3	3	3	0	0
8549	Pesticides Import Certificate	4	5	5	5	0	0
8551	Pesticides BCD Verification	11	15	15	15	0	0
8649	Agricultural Produce	23	29	29	29	0	0
8658	Storage fee (revenue)	9	15	15	15	0	0
8695	Sales of Ice	40	30	30	30	0	0
8697	Banana Ripening fees	3	3	3	3	0	0
8701	Sales of Chemicals	24	35	35	65	30	86
8703	Sales of Boxes	133	91	91	91	0	0
8899	Sundry Receipts	2	0	0	0	0	0
TOTAL		1,413	1,374	1,460	1,454	80	6

HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
89000	ADMINISTRATION	13	13	10	15	2	15
89010	MARINE RESOURCES	4	4	4	4	0	0
89020	MARINE CONSERVATION	2	2	2	3	1	50
89030	MARINE HERITAGE & HEALTH	1	1	1	1	0	0
89040	MARINE ENFORCEMENT	4	5	3	5	0	0
89050	TERRESTRIAL CONSERVATION	5	6	5	5	(1)	(17)
89060	VETERINARY SERVICES	3	3	2	3	0	0
89070	ANIMAL CONTROL	5	5	5	5	0	0
89080	PLANT PROTECTION	5	4	4	5	1	25
89090	AGRONOMY	3	4	2	4	0	0
89100	POLLUTION CONTROL	3	3	2	3	0	0
89110	BAMZ ADMINISTRATION	1	1	1	1	0	0
89120	AQUARIUM & ZOO	25	26	26	27	1	4
89130	MUSEUM	2	2	2	3	1	50
TOTAL		76	79	69	84	5	6

HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 89000 ADMINISTRATION				
Number of protected species license and permit applications received / and percentage processed within 5 working days.	5/100%	5/100%	18/100%	5/100%
Number of public outreach activities (inclusive of scientific papers, articles and presentations) undertaken to improve appreciation of Bermuda's natural environment and marine cultural heritage.	23	10	18	15
Number of feral animals removed.	6,000	6,000	10,000	10,000
BUSINESS UNIT: 89010 MARINE RESOURCES				
Number of monitoring and technical fisheries reports and scientific papers completed e.g. annual lobster report.	4	4	4	4
Number of scientific research permit applications received / and percentage processed within 10 working days.	N/A	N/A	N/A	N/A
Number of informational communication pieces/events; schools/college, media and organizations undertaken to increase food security and appreciation of Bermuda's natural environment.	32	25	25	25
Number of timely submissions of required reportings to international resource management bodies and percentage of success.g. ICCAT.	39/100%	34/100%	39/100%	38/100%
Number of scientific research permit applications received / and percentage processed within 20 working days.	41/100%	25/100%	35/100%	30/100%
BUSINESS UNIT: 89020 MARINE CONSERVATION				
Number of marine conservation consultations received /and the percentage responded to within 20 working days.	8	25/ 100%	12	10
Number of marine habitat assessments completed to better ensure survival of threatened species and habitats.	75	28	50	25
Number of public outreach activities (inclusive of scientific papers, articles and presentations) undertaken to improve appreciation of Bermuda's natural environment.	5	5	5	4
BUSINESS UNIT: 89030 MARINE HERITAGE & HEALTH				
Number of marine heritage consultations received/and the percentage responded to within 20 working days.	12/100%	10/100%	14/100%	10/100%
Number of protected dive sites moorings /and the percentage in place at the beginning of the Summer season.	38/95%	40/100%	40/100%	40/100%
Number of information requests received/and the percentage responded to within 20 working days.	62/100%	100/100%	120/100%	100/100%
Number of public outreach activities (scientific papers/ tv news stories/articles/presentations).	27	25	40	25
Number of shipwreck sites reported and the percentage assessed within 60 days.	32/100%	5/100%	5/100%	5/100%
Number of shipwrecks sites surveyed for current condition.	45	30	30	30

HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 89040 MARINE ENFORCEMENT				
Number of vessels searched at sea to improve compliance with fisheries legislation.	30	300	30	300
Number of case files submitted for prosecution.	5	10	6	10
Number of illegal fish traps/lobster/guinea chick traps recovered.	10	15	15	15
BUSINESS UNIT: 89050 TERRESTRIAL CONSERVATION				
Number of terrestrial conservation consultations received /and percentage responded to within 20 working days.	110/90%	120/100%	127/85%	150/100%
Number of invasive plant species removed from protected areas managed by the department.	13,000	12,500	11,800	10,500
Number of native and endemic plants planted in protected areas managed by the department.	400	450	325	400
Number of nature tours of protected areas managed by the department.	49	50	46	50
BUSINESS UNIT: 89060 VETERINARY SERVICES				
Number of farm visits for animal health.	3	15	8	10
Number of disease response plans in place.	1	2	1	2
Number of CITES permits issued for import or export of listed protected species.	12	10	10	10
Number of inspections of Customs interdictions.	18	5	15	15
BUSINESS UNIT: 89070 ANIMAL CONTROL				
Number of dogs licenced.	2,464	4,000	2,600	3,000
Number of dogs licenced as a % of eligible population.	22	40%	25	30
Total incidents and complaints to which wardens responded.	834	1,000	900	900
Time taken for the initial response to complaints or incidents (mean).	0.6 days	1	0.6	0.5
BUSINESS UNIT: 89080 PLANT PROTECTION				
Total number of items inspected for plant pests and diseases/ percentage items found to be infested.	1,080,992/11%	1,001,628/ 9%	1,041,310/10%	1,061,151/11%
Number of individual documented services provided (documents issued, diagnostics, pesticide and customs entries and group presentations).	2,780	2,745	3,051	2,898

HEAD 79 ENVIRONMENT AND NATURAL RESOURCES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 89090 AGRONOMY				
Number of economic embargoes for locally grown vegetables implemented and notices sent, respectively.	140; 90	140; 105	140; 100	135; 95
Value of produce, goods and services provided by or handled by the Agricultural Services Centre.	\$232,500	\$214,000	\$220,000	\$225,000
Value of spoilage and condemned goods (target less than 2% of value noted above).	<\$5,000	<\$5,000	<\$5,000	<\$5,000
Total number of customers served at the Agricultural Services Centre.	1895	1,950	2000	2025
BUSINESS UNIT: 89100 POLLUTION CONTROL				
Number of Dept. of Planning Consultations reviewed / Percentage responded to within 10 working days.	All/95%	All/100%	All/100%	All/100%
Volume of Central Freshwater Lens abstracted for supply of potable water (thousand gallons per day) / Percentage of allocated abstraction from the lens.	453/32%	1394/100%	600/43%	1394/100%
Volume of Somerset Lens abstracted for supply of distributed potable water (thousand gallons per day) / Percentage of allocated abstraction from the lens.	0/0%	120/100%	0/0%	100/100%
Volume of Port Royal Lens abstracted for supply of distributed potable water (thousand gallons per day) / Percentage of allocated abstraction from the lens.	99.1/99.1%	100/100%	95/95%	100/100%
Volume of St. George's Lens abstracted for supply of distributed potable/non-potable water (thousand gallons per day)/ Percentage of allocated abstraction from the lens.	0/0%	100/100%	0/0%	100/100%
BUSINESS UNIT: 89110 BAMZ ADMINISTRATION				
Maintaining accreditation and modern zoological standards as per those established by the Association of Zoos and Aquariums.	100%	100%	100%	100%
BUSINESS UNIT: 89120 AQUARIUM & ZOO				
Number of animals receiving preventative veterinary care.	100%	100%	100%	100%
Number of collected aquatic and terrestrial specimens.	115	250	200	200
Number of animal and bird strandings dealt with.	1743	500	1,000	1,000
Use of BAMZ bus (double round trip for student groups).	156	150	150	150
Number of formal educational student experiences at BAMZ / BZS (Hours)	N/A	N/A	7,500	8,000
BUSINESS UNIT: 89130 MUSEUM				
Number of specimens, images, bibliographic data added to NHM databases.	671	1,000	1,000	1,000
Access by scientists, students and lay persons to the collections, database and library.	334	250	250	250
Number of lectures, seminars and field trips provided.	26	25	15	15

HEAD 81 PUBLIC LANDS & BUILDINGS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

The Department of Public Lands and Buildings is committed to managing government property and delivering essential facilities, land surveying, and national mapping services that empower effective public service delivery and contribute to a well-connected, efficiently governed island.

DEPARTMENT OBJECTIVES

1. Produce, maintain and implement a property asset management plan for the Government.
2. To provide property and land related management services to all Government Ministries.
3. To act as Landlord of all Government-owned property.
4. To manage/provide licenses, leases, and dredging permits for the use of any foreshore and seabed.
5. To ensure that all Government-owned properties are adequately and appropriately insured against risks, in accordance with applicable regulations and best practices.
6. To provide facilities management and maintenance of all Government buildings.
7. To manage capital improvement projects for Government properties.
8. To provide land-surveying services for the Government and National Mapping for Bermuda.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8100	ADMINISTRATION						
	91000 ADMINISTRATION	134	255	256	292	37	15
	91001 TRAINING & APPRENTICESHIP	0	311	311	0	(311)	(100)
		134	566	567	292	(274)	(48)
8101	BUILDINGS						
	91002 SERVICES MANAGEMENT	1,328	1,251	1,251	1,535	284	23
	91003 MAINTENANCE	8,929	8,713	8,712	10,032	1,319	15
		10,257	9,964	9,963	11,567	1,603	16
8102	ESTATES						
	91004 PROPERTY ASSET MANAGEMENT	5,057	4,953	4,953	5,437	484	10
	91005 INSURANCE	7,387	5,875	5,875	3,650	(2,225)	(38)
		12,444	10,828	10,828	9,087	(1,741)	(16)
8103	LAND SURVEYS						
	91007 LAND SURVEYS MANAGEMENT	358	385	385	627	242	63
		358	385	385	627	242	63
8104	PROJECT MANAGEMENT - CAPITAL						
	91008 PROJECT MANAGEMENT	0	726	726	1,109	383	53
		0	726	726	1,109	383	53
	TOTAL	23,193	22,469	22,469	22,682	213	1

HEAD 81 PUBLIC LANDS & BUILDINGS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
(1)	OBJECT CODE DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	SALARIES	3,266	3,439	3,449	4,113	674	20
	WAGES	7,083	8,883	8,873	9,203	320	4
	OTHER PERSONNEL COSTS	7	16	16	16	0	0
	TRAINING	55	90	90	90	0	0
	TRAVEL	2	14	14	25	11	79
	COMMUNICATIONS	54	43	43	52	9	21
	PROFESSIONAL SERVICES	2,271	1,335	1,335	2,237	902	68
	RENTALS	39	209	209	359	150	72
	REPAIR AND MAINTENANCE	1,029	955	955	1,015	60	6
	INSURANCE	11,698	7,037	7,037	7,662	625	9
	ENERGY	2,359	3,000	3,000	3,000	0	0
	CLOTHING, UNIFORMS & LAUNDRY	4	8	8	9	1	13
	MATERIALS & SUPPLIES	1,649	1,258	1,258	1,358	100	8
	EQUIPT. (MINOR CAPITAL)	36	30	30	30	0	0
	OTHER EXPENSES	48	64	64	125	61	95
	RECEIPTS CREDITED TO PROG.	(6,407)	(3,912)	(3,912)	(6,612)	(2,700)	69
	TOTAL	23,193	22,469	22,469	22,682	213	1

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
(1)	(2)	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	(\$000) (7)	% (8)
	8795 W&E Property Rentals	1,861	3,247	3,247	3,256	9	0
	8877 Reimbursements	31	0	0	0	0	0
	TOTAL	1,892	3,247	3,247	3,256	9	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
(1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	(7)	% (8)
	91000 ADMINISTRATION	1	2	2	2	0	0
	91001 TRAINING & APPRENTICESHIP	0	8	0	0	(8)	(100)
	91002 SERVICES MANAGEMENT	19	13	15	19	6	46
	91003 MAINTENANCE	100	118	97	112	(6)	(5)
	91004 PROPERTY ASSET MANAGEMENT	15	11	11	11	0	0
	91007 LAND SURVEYS MANAGEMENT	3	4	6	5	1	25
	91008 PROJECT MANAGEMENT	0	6	4	8	2	33
	TOTAL	138	162	135	157	(5)	(3)

HEAD 81 PUBLIC LANDS & BUILDINGS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNITS: 91000 - ADMINISTRATION				
Update the Government property asset management plan	75%	100%	75%	75%
Number of vacant Government owned buildings inspected and reports presented to the Minister on the options for the properties.	5	5	5	5
BUSINESS UNIT: 91002 - BUILDING MANAGEMENT				
Number of schools to be painted and repaired as part of the Department's summer schools maintenance program.	5	6	6	6
Number of Government owned facilities to be sealed removing the potential for water ingress, future mold and mildew.	8	10	10	10
Percentage of responses to helpdesk requests within service level agreement	80%	80%	80%	85%
Number of sites to have completed asbestos reports in the year.	5	5	5	N/A
Number of Key Operational Government buildings with condition surveys and maintenance plans completed.	5	10	8	N/A
BUSINESS UNIT: 91004 - ESTATES				
Number of Government departments renting from the private sector with at least six months prior to their lease expiry to be provided with advice on options on lease renewal or other rental options including move into Government owned property.	98%	100%	100%	N/A
Number of expired commercial and residential leases-out reviewed and renewed or relet.	98%	100%	100	N/A
Number of seabed leases issued for docks encroaching on the foreshore.	18	10	18	10
Percentage of Alien Registration Reports completed within SLA of 7 days receipt	98%	100%	100%	100%
Percentage of Government buildings inspected within 48 hrs of hurricane damage	100%	100%	100%	100%
Percentage of annual inspections completed for Government owned properties (Non-Quango) for insurance purposes.	100%	100%	100%	100%
BUSINESS UNIT: 91007 - LAND SURVEYS				
Maintenance of the Continuous Operating Reference System (CORS) network for Bermuda, broadcasting signals at minimum, 90% of the time.	100%	100%	100%	100%
Inspect and maintain 137 (33%) of 416 (passive) national survey control monuments.	100%	100%	100%	100%
Perform Land Surveys for infrastructure projects (Engineering, Topographic, Cadastral or Hydrographic) as requested.	100%	100%	100%	N/A
Produce maps for GIS projects using GIS services and data as requested.	100%	100%	100%	N/A

HEAD 81 PUBLIC LANDS & BUILDINGS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 91007 - LAND SURVEYS - cont.				
Percentage of assigned surveys completed within the agreed timeframe.	N/A	N/A	N/A	70%
Number of mapping or GIS (Geographic Information Systems) sessions, seminars, or awareness events conducted, including annual GIS Day.	N/A	N/A	N/A	3
Percentage of completed surveys uploaded and fully intergrated into the Government of Beremuda's GIS within 10 business days.	N/A	N/A	N/A	75%
BUSINESS UNIT: 91008 - PROJECTS				
Number of dilapidation inspections and reports carried out.	N/A	2	2	2
Percentage of completed drawings for new development projects.	N/A	N/A	N/A	N/A
Percentage of capital projects completed within the approved budget.	N/A	70%	70%	70%

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 82 WORKS & ENGINEERING

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8200	ADMINISTRATION						
	92000 ADMINISTRATION	784	312	311	390	78	25
		784	312	311	390	78	25
8201	ENGINEERING						
	92001 ELECTRICAL/MECHANICAL	471	727	727	588	(139)	(19)
	92002 ELECTRICAL SUPPORT	876	605	605	605	0	0
	92003 STRUCTURES	551	353	353	491	138	39
		1,898	1,685	1,685	1,684	(1)	(0)
8202	HIGHWAYS						
	92004 MANAGEMENT	1,144	969	969	1,104	135	14
	92005 ROADS ASPHALT & SIGNS	1,475	1,512	1,512	1,274	(238)	(16)
	92006 ROADS MAINTENANCE	1,224	1,618	1,618	1,755	137	8
	92007 ROADS CLEANING	1,291	1,705	2,005	2,153	448	26
	92008 PRIVATE ROADS	0	0	0	1,000	1,000	0
		5,134	5,804	6,104	7,286	1,482	26
8203	WASTE MANAGEMENT						
	92009 MANAGEMENT	378	387	387	467	80	21
	92011 RECYCLING	922	1,315	1,315	1,287	(28)	(2)
	92012 AIRPORT DISPOSAL FACILITY	1,020	1,237	1,237	1,324	87	7
	92013 COMPOSTING OPERATIONS	1,759	1,821	1,821	1,735	(86)	(5)
	92014 SPECIAL/HAZARDOUS WASTE	1,345	1,327	1,327	1,767	440	33
	92015 MATERIAL RECOVERY FACILITY	74	0	0	0	0	0
	92016 TYNES BAY ADMINISTRATION	631	724	724	771	47	6
	92017 TYNES BAY OPERATIONS	5,793	5,928	5,929	5,615	(313)	(5)
	92018 TYNES BAY MAINTENANCE	2,970	2,699	2,699	2,792	93	3
	92029 SOLID WASTE COLLECTION	3,511	3,749	3,749	3,528	(221)	(6)
		18,403	19,187	19,188	19,286	99	1
8204	QUARRY TRANSPORT						
	92019 ADMINISTRATION	624	679	679	860	181	27
	92020 VEHICLES & EQPT. OPS.	2,711	2,916	2,916	3,558	642	22
	92021 VEHICLES & EQPT. MAINT.	4,157	5,044	5,044	5,657	613	12
	92034 QUARRY RECEIPTS	(220)	(5,500)	(5,500)	(5,500)	0	0
		7,272	3,139	3,139	4,575	1,436	46
8205	QUARRY PRODUCTS						
	92023 ASPHALT PLANT	1,707	2,116	2,116	3,171	1,055	50
	92024 QUARRY RECEIPTS	(2,259)	(3,140)	(3,140)	(3,140)	0	0
		(552)	(1,024)	(1,024)	31	1,055	(103)

HEAD 82 WORKS & ENGINEERING - continued

GENERAL SUMMARY - continued

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8206	WATER & SEWAGE						
	92025 WATER & SEWAGE ADMINISTRATION	1,113	1,078	1,078	1,819	741	69
	92026 WATER SUPPLY & TREATMENT	3,393	2,809	2,809	2,765	(44)	(2)
	92027 WATER SEWAGE & DISTRIBUTION	575	742	742	786	44	6
	92028 SEWAGE COLLECTION	463	584	584	555	(29)	(5)
		5,544	5,213	5,213	5,925	712	14
	TOTAL	38,483	34,316	34,616	39,177	4,861	14

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	7,625	7,905	7,903	7,918	13	0
	WAGES	16,478	17,947	18,249	18,249	302	2
	OTHER PERSONNEL SERVICES	0	3	3	3	0	0
	TRAINING	91	331	331	390	59	18
	TRANSPORT	846	1,410	1,410	1,728	318	23
	TRAVEL	7	19	19	24	5	26
	COMMUNICATIONS	74	54	54	47	(7)	(13)
	ADVERTISING & PROMOTION	29	36	36	38	2	6
	PROFESSIONAL SERVICES	5,814	7,019	7,019	9,437	2,418	34
	REPAIR AND MAINTENANCE	285	375	375	325	(50)	(13)
	ENERGY	2,468	2,250	2,250	2,378	128	6
	CLOTHING, UNIFORMS & LAUNDRY	5	20	20	21	1	5
	MATERIALS & SUPPLIES	7,183	6,224	6,224	7,931	1,707	27
	EQUIPT. (MINOR CAPITAL)	18	38	38	42	4	11
	OTHER EXPENSES	462	16	16	16	0	0
	RECEIPTS CREDITED TO PROG.	(2,902)	(9,331)	(9,331)	(9,370)	(39)	0
	TOTAL	38,483	34,316	34,616	39,177	4,861	14

HEAD 82 WORKS & ENGINEERING - continued

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2025/26 vs 2026/27	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8409 Waste Collection & Disposal	5,135	4,865	5,163	5,233	368	8
	8519 Trench Permits	4	7	7	19	12	171
	8615 General	1,381	0	0	0	0	0
	8655 Electricity	3,218	2,500	3,000	3,200	700	28
	8657 Recyclables	76	50	50	50	0	0
	8659 Water Sales	703	1,348	1,348	1,348	0	0
	8895 Recharges - Other	2,609	2,473	2,473	2,473	0	0
	8897 Standing Charge Water	276	179	179	179	0	0
		13,402	11,422	12,220	12,502	1,080	9

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	DESCRIPTION	2024/25	2025/26	2025/26	2026/27 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2025/26 vs 2026/27	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	92000 ADMINISTRATION	1	2	1	1	(1)	(50)
	92001 ELECTRICAL/MECHANICAL	4	8	5	5	(3)	(38)
	92003 STRUCTURES	3	4	4	4	0	0
	92004 MANAGEMENT	8	9	9	9	0	0
	92005 ROADS ASPHALT & SIGNS	12	21	20	20	(1)	(5)
	92006 ROADS MAINTENANCE	21	20	22	22	2	10
	92007 ROADS CLEANING	18	20	22	22	2	10
	92009 MANAGEMENT	3	4	2	4	0	0
	92011 RECYCLING	5	6	6	6	0	0
	92012 AIRPORT DISPOSAL FACILITY	5	5	5	6	1	20
	92013 COMPOSTING OPERATIONS	8	10	9	10	0	0
	92014 SPECIAL/HAZARDOUS WASTE	6	5	6	5	0	0
	92016 TYNES BAY ADMINISTRATION	5	6	5	6	0	0
	92017 TYNES BAY OPERATIONS	27	27	28	30	3	11
	92018 TYNES BAY MAINTENANCE	15	16	13	18	2	13
	92019 QUARRY ADMINISTRATION	2	4	4	5	1	25
	92020 QUARRY VEHICLES & EQPT. OPS.	27	28	27	28	0	0
	92021 QUARRY VEHICLES & EQPT. MAINT.	41	42	43	47	5	12
	92023 QUARRY ASPHALT PLANT	6	6	5	8	2	33
	92025 WATER & SEWAGE ADMINISTRATION	3	5	6	7	2	40
	92026 WATER SUPPLY & TREATMENT	6	6	6	5	(1)	(17)
	92027 WATER SEWAGE & DISTRIBUTION	5	7	8	8	1	14
	92029 SOLID WASTE COLLECTION	42	47	43	45	(2)	(4)
	TOTAL	273	308	299	321	13	4

HEAD 82 WORKS & ENGINEERING - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 92000 Administration				
Accident frequency rate for lost time across department. LTR = (incidents x 200000)/total staff hours for year	4	5	5	5
BUSINESS UNIT: 92001 Electrical/Mechanical				
Percentage of managerial hours billed to other Government Departments in the year.	0	5%	0	2%
Number of communications received from the public, relating to street lighting maintenance per year.	14	15	15	15
BUSINESS UNIT: 92002 Electrical Support				
Average number of street lights out per month.	4%	4%	5%	5%
Number of new street lights installed per year.	0	2	0	2
BUSINESS UNIT: 92003 Structures				
Number of Bridges that have had an inspection (general or principal) during the year.	11	10	12	7
Number of Public Docks that have been inspected during the year.	16	20	16	8
BUSINESS UNIT: 92004 Highways Management				
Number of communications received by members of the public during the year.	1400	1400	1400	1400
Number of Highway Improvement Schemes Completed during the year	12	12	15	12
BUSINESS UNIT: 92005 Roads Asphalt & Signs				
Amount of road centre line marked out during the year in km	0	n/a	n/a	n/a
Areas marked with white lines during the year in locations				
Amount of public road resurfaced during year. Count of number of roads or in km?	4km	6km	9km	10km
Percentage of public roads that have not been resurfaced in 20 years compared to the overall total.	25	25%	25	26
BUSINESS UNIT: 92006 Roads Maintenance				
Number of Bus shelters built during the year.	2	2	2	2
Amount of Sidewalks built during the year. (feet)	250	700	0	700
Amount of wooden fencing installed during the year.	1,000	1,000	0	0
BUSINESS UNIT: 92007 Roads Cleaning				
Amount of road cleaned by mechanical means in km	13	30	35	40
Number of emergency call outs.	16	20	23	20
Amount of road cleaned by non mechanical means in km	35	35	135	172
Total length of roadside (in km) cleared of vegetation	48	50	135	172
BUSINESS UNIT: 92008 Private Roads				
Number of Private Roads on waiting list.	26	26	26	26
Number of private roads completed during year.	0	0	0	5
BUSINESS UNIT: 92009 Solid Waste Management				
Number of Educational lectures given during year.	20	15	20	n/a
Number of adverts placed during year. (Radio)	47	50	50	n/a
Number of print ads placed per year.	25	15	20	n/a
Total amount of waste generated by SWM services per annum (tonnes).	n/a	n/a	n/a	56,000
Total amount of waste which is reused/recycled by SWM services per annum (tonnes).	n/a	n/a	n/a	43,000

HEAD 82 WORKS & ENGINEERING - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 92011 Recycling				
Average amount of recycling materials expressed in tons picked up in a month.	145	105	150	n/a
Amount of e-waste material expressed in tons picked up during the year.	50	60	60	n/a
Total amount of TAG recycling collected per annum (tonnes).	n/a	n/a	n/a	2000
Total amount of waste which is reused/recycled by SWM services per annum (tonnes).	n/a	n/a	n/a	300
BUSINESS UNIT: 92012 Airport Disposal Facility				
Average amount of materials expressed in loads received per year.	40,000	30,000	40,000	n/a
Number of scrapped vehicles received during the year.	3,171	2,200	3,500	3,500
Total amount of waste material received at the AWMF per annum (tonnes).	n/a	n/a	n/a	40,000
BUSINESS UNIT: 92013 Composting Operations				
Total amount of horticultural waste material expressed in loads delivered to Marsh Folly composting facility during year.	40,000	25,000	40,000	n/a
Number of hot spots observed and treated during year.	0	<10	<10	n/a
Total amount of incoming organic material into Marsh Folly per annum (tonnes).	n/a	n/a	n/a	40,000
Total amount of outgoing organic material from Marsh Folly per annum (tonnes).	n/a	n/a	n/a	2,500
BUSINESS UNIT: 92014 Special/Hazardous Waste				
Number of 20 foot containers of hazardous waste exported overseas during the year.	48	50	50	n/a
Amount of asbestos expressed in tons received during the year.	45	50	50	n/a
BUSINESS UNIT: 92016 Tynes Bay Administration				
Number of tours conducted per year.	16	15	15	15
Number of complaints from the public drop off received	0	<3	<3	<3
Number of qualified power engineers employed during the year	17	19	18	19
BUSINESS UNIT: 92017 Tynes Bay Operations				
Amount of solid waste incinerated during the year. (Tonnes)	50,706	53,000	52,000	53,000
Amount of megawatt-hours of electricity generated and sold to Belco in a year.	14,661	17,000	16,000	17,000
Amount of ash concrete in cubic yards produced during the year. (Tonnes)	2,432	4,000	3,500	4,000
BUSINESS UNIT: 92018 Tynes Bay Maintenance				
Amount of availability for stream 1 during the year.	69%	80%	80%	80%
Amount of availability for stream 2 during the year.	72%	82%	72%	82%
Amount of availability for Turbine during the year.	87%	90%	87%	90%
BUSINESS UNIT: 92019 Quarry Administration				
Total annual customer compliments	20	<20	<20	N/A
Site accidents Frequency rate/year	4	<10	<10	0

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

HEAD 82 WORKS & ENGINEERING - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 92020 Quarry Vehicle & Equipment Operation				
Inourced : Outsourced equipment costs (ratio)	70%	98%	<66%	0
Operational Accident Frequency rate/year	5	<8	<8	0
BUSINESS UNIT: 92021 Quarry Vehicle & Equipment Maint				
Average services per Government vehicles annually	1	1	1	1
Total vehicle planned vs. unplanned parts costs (%)	71%	65% vs 80%	N/A	N/A
Total vehicle planned vs. unplanned labour costs (%)	75%	75% vs 35%	N/A	N/A
Annual Planned vs. Actual Maintenance Tasks (%)	85%	>75%	N/A	N/A
Total fleet availability (%)	77%	95%	N/A	N/A
Average time (hours) to execute a Government Construction Equipment full service (NEW)	N/A	15	6	N/A
BUSINESS UNIT: 92023 Asphalt Plant				
Amount of asphalt produced in the year ton	8,241	11,000	12,000	12,000
Amount of unplanned downtime of asphalt plant in the year in hours.	15%	<50%	0	0
BUSINESS UNIT: 92025 Water & Sewage Administration				
Customer enquiries responded to within 24 hours expressed in percentage.	955	955	955	955
New total number of active domestic customers.	253	300	300	300
BUSINESS UNIT: 92026 Water Supply & Treatment				
Total amount of production of Water per year in Millions of Imperial gallons.	400	650	650	650
Total amount of water extracted from the central lenses in Millions of Imperial gallons expressed in gallons per year.	98	98	98	98
Weekly bacterial tests complying to DOH standards expressed in percentage.	100	170	170	150
BUSINESS UNIT: 92027 Water Storage & Distribution				
Average Main Break Loss of Service Time - From Notification to Correction. (expressed in hours).	120	170	170	170
Total number of pipeline breaks repaired in year.	40	35	35	35
BUSINESS UNIT: 92028 Sewage Collection				
Total amount of time septage plant is fully operational during year expressed in percentage.	20	35	35	35
Total Number of Blockage Incidents in Sewer Collection Mains cleared in year	92	98	98	95
BUSINESS UNIT: 92029 Solid Waste Collection				
Average amount of residential waste expressed in tons picked up per week.	309	250	300	n/a
Average number of working garbage trucks available for work each week.	9	9	7	n/a

MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT

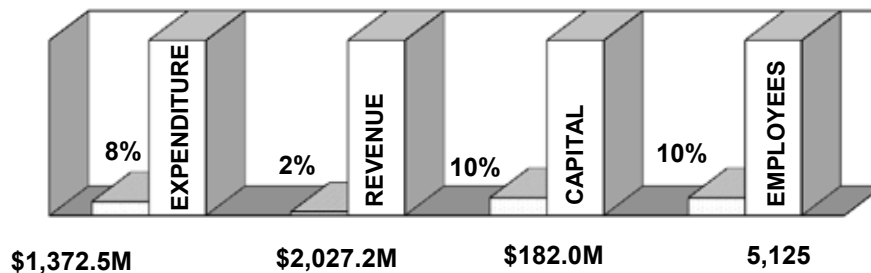


TO DEVELOP AND CELEBRATE OUR PEOPLE

The Hon. Owen Darrell, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	18,684	34,079	34,729	39,120	5,041	15
20	SPORT & RECREATION	8,402	9,948	9,948	10,708	760	8
30	MARINE & PORTS	21,696	23,787	23,787	24,494	707	3
34	TRANSPORT CONTROL DEPARTMENT	5,286	6,008	6,008	6,047	39	1
35	PUBLIC TRANSPORTATION	24,210	25,279	25,279	26,083	804	3
48	MIN. OF TRANSPORT HQ	15,709	0	0	0	0	0
52	DEPARTMENT OF CULTURE	1,938	2,497	2,497	2,646	149	6
		95,925	101,598	102,248	109,098	7,500	7
REVENUE (\$000)							
71	MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ	297	1,357	1,369	1,444	87	6
20	SPORT & RECREATION	319	275	275	305	30	11
30	MARINE AND PORTS	4,934	6,314	6,304	6,449	135	2
34	TRANSPORT CONTROL DEPARTMENT	30,983	31,534	31,534	29,807	(1,727)	(5)
35	PUBLIC TRANSPORTATION	5,245	5,551	5,551	5,551	0	0
48	MIN. OF TRANSPORT HQ	1,656	0	0	0	0	0
		43,434	45,031	45,033	43,556	(1,475)	(3)
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	11,066	14,903	10,758	8,732		
	DEVELOPMENT	2,803	8,465	4,835	9,790		
		13,869	23,368	15,593	18,522		
EMPLOYEE NUMBERS							
		425	521	438	521	0	0

**FOR DETAILS OF
SCHEMES SEE
SEC C PAGES 4 - 16**



MISSION STATEMENT

To enhance visitor experience by positioning our destination as a diverse and globally competitive hub through strategic networking and relationship building. To further expand access to cultural and sports and ensure the transportation of all people and goods efficiently and safely.

DEPARTMENT OBJECTIVES

1. To develop and promote a wide range of local attractions that showcase Bermuda's diversity and cultural richness.
2. To explore strategic partnerships and networking opportunities with the international tourism boards and other cultural institutions to better position Bermuda as a globally competitive destination.
3. To support the continued delivery of an air service development plan for Bermuda.
4. Improve the reliability of marine and land-based transport services through planned infrastructure upgrades.
5. The continued transformation of transport fare media so that it is frictionless and cashless.
6. To increase cultural opportunities by financially supporting various local artist and cultural organization, inclusive of the development of educational programs that promote cultural awareness and appreciation among residents and visitors alike.
7. To expand access to sporting opportunities through the investment, development and maintenance of local sports facilities and infrastructure.
8. To nurture young local talent and promote physical fitness through partnership with schools and various youth organizations.
9. To foster increase collaboration between cultural, sport and tourism sectors to drive economic growth and innovation.

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

GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	2025/26 vs 2026/27 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7101	GENERAL						
	81000 ADMINISTRATION	18,274	33,479	34,129	38,496	5,017	15
	81060 TRANSPORTATION PLANNING TEAM	0	147	147	154	7	5
	81065 REGULATORY & POLICY - HOTEL AD	410	453	453	470	17	4
	TOTAL	18,684	34,079	34,729	39,120	5,041	15

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	2025/26 vs 2026/27 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,237	1,484	1,483	1,520	36	2
	OTHER PERSONNEL COSTS	8	0	0	0	0	0
	TRAINING	0	23	23	23	0	0
	TRAVEL	36	92	92	92	0	0
	COMMUNICATIONS	28	27	27	27	0	0
	ADVERTISING & PROMOTION	12	15	15	15	0	0
	PROFESSIONAL SERVICES	48	804	804	809	5	1
	RENTALS	0	4	4	4	0	0
	REPAIR AND MAINTENANCE	10	18	18	18	0	0
	ENERGY	0	2	2	2	0	0
	MATERIALS & SUPPLIES	32	33	33	33	0	0
	OTHER EXPENSES	4	21	21	21	0	0
	GRANTS AND CONTRIBUTIONS	17,269	31,556	32,207	36,556	5,000	16
	TOTAL	18,684	34,079	34,729	39,120	5,041	15

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

REVENUE SUMMARY

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2025/26
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8090 Vacation Rental Fee	272	400	400	400	0	0
	8489 Liquor Licences	0	913	925	1,000	87	10
	8513 Hotel Licences	25	44	44	44	0	0
	TOTAL	297	1,357	1,369	1,444	87	6

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	(2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		ESTIMATE	2025/26
		(3)	(4)	(5)	(6)	2026/27	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	81000 ADMINISTRATION	4	8	8	9	1	13
	81060 TRANSPORTATIO PLANNING TEAM	0	1	1	1	0	0
	81065 REGULATORY & POLICY - HOTEL AD	4	4	4	4	0	0
	TOTAL	8	13	13	14	1	8

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

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 81000 ADMINISTRATION				
Number of Internal compliance reviews for heads within the Ministry for the year.	Discontinued	1	Discontinued	Discontinued
Number of Financial Guidance or Compliance training sessions for the year.	Discontinued	2	Discontinued	Discontinued
Percentage of payments accurately processed within the relevant deadlines.	Discontinued	100%	Discontinued	Discontinued
Percentage of Ministerial Policy Priorities Completed.	Discontinued	100%	Discontinued	Discontinued
Completion of Electric Vehicle Policy	N/A	N/A	N/A	31 March 2027
Completion of National Electric Vehicle Infrastructure Policy	N/A	N/A	N/A	31 March 2027
BUSINESS UNIT: 81065 REGULATORY & POLICY - HOTEL AD				
Hotel properties inspected and licensed by the annual deadline of 31 March.	100%	90%	90%	90%
Hotel complaints acknowledged within 24hrs of receipt.	100%	100%	100%	100%
Hotel complaints investigated within 48hrs of receipt.	100%	100%	100%	100%
Hotel complaints for which a final report is issued within 10 days of receipt of the complaint.	90%	100%	100%	100%
Vacation rental properties inspected and licensed by the annual deadline of 31 August.	100%	90%	90%	90%
Vacation rental property complaints acknowledged within 24 hrs of receipt.	100%	100%	100%	100%
Vacation rental complaints investigated within 48 hrs of receipt.	N/A (no complaints received)	100%	100%	100%
Vacation rental complaints for which a final report is issued within 10 days of the receipt of the complaint.	N/A (no complaints received)	100%	100%	100%

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 20 SPORT & RECREATION

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27 (\$000) % (7) (8)	
(1)	(2)						
2001	ADMINISTRATION & SPORTS						
30025	SCHOOL SPORTS EVENTS	0	43	43	85	42	98
30045	GENERAL ADMINISTRATION	804	991	993	974	(17)	(2)
		804	1,034	1,036	1,059	25	2
2002	SPORT DEVELOPMENT						
30055	SPORTS PROGRAMMES	495	658	658	690	32	5
30065	SPORTS INVESTMENTS	2,076	2,106	2,106	2,120	14	1
		2,571	2,764	2,764	2,810	46	2
2003	SPORTS INCENTIVES & AWARDS						
30030	ATHLETIC AWARDS	410	410	410	360	(50)	(12)
		410	410	410	360	(50)	(12)
2004	SPORTS FACILITIES MANAGEMENT						
30060	SPORTS FACILITIES	1,859	2,640	2,638	3,211	571	22
30075	WMC PREECE SOFTBALL PARK	155	149	149	160	11	7
30080	WER JOELL TENNIS STADIUM	404	462	462	484	22	5
30090	MOTORSPORT PARK	6	8	8	8	0	0
30390	SPORTS COMMUNITY FIELDS	48	47	47	47	0	0
		2,472	3,306	3,304	3,910	604	18
2007	CAMPING						
30148	CAMPING ADMINISTRATION	170	199	199	214	15	8
30150	RECREATION ISLANDS	333	329	329	903	574	174
30160	CAMPING AT PAGET ISLAND	243	279	279	0	(279)	(100)
30165	CAMPING AT PORTS ISLAND	116	113	113	0	(113)	(100)
30170	CAMPING AT WHITE'S ISLAND	93	95	95	0	(95)	(100)
		955	1,015	1,015	1,117	102	10
2008	RECREATION DEVELOPMENT						
30180	RECREATIONAL PROGRAMMES	1,190	1,419	1,419	1,452	33	2
		1,190	1,419	1,419	1,452	33	2

HEAD 20 SPORT & RECREATION - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE					DIFFERENCE		
OBJECT CODE DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27		
	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SALARIES	1,243	1,450	1,448	1,530	80	6	
WAGES	1,626	1,688	1,690	1,760	72	4	
OTHER PERSONNEL COSTS	10	0	0	62	62	0	
TRAINING	10	13	13	17	4	31	
TRANSPORT	8	10	10	11	1	10	
TRAVEL	45	66	66	77	11	17	
COMMUNICATIONS	30	40	40	40	0	0	
ADVERTISING & PROMOTION	2	23	23	23	0	0	
PROFESSIONAL SERVICES	517	751	751	732	(19)	(3)	
RENTALS	226	349	349	301	(48)	(14)	
REPAIR AND MAINTENANCE	163	175	175	182	7	4	
INSURANCE	38	24	24	18	(6)	(25)	
ENERGY	137	160	160	171	11	7	
CLOTHING, UNIFORMS & LAUNDRY	12	21	21	21	0	0	
MATERIALS & SUPPLIES	139	165	165	183	18	11	
EQUIPMT. (MAJOR/MINOR CAP)	7	10	10	10	0	0	
OTHER EXPENSES	74	87	87	130	43	49	
GRANTS & CONTRIBUTIONS	4,115	4,916	4,916	5,440	524	11	
TOTAL	8,402	9,948	9,948	10,708	760	8	

HEAD 20 SPORT & RECREATION - continued

REVENUE SUMMARY

(1)	REVENUE SOURCE (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
	8251 Camping Fees	29	24	24	24	0	0
	8255 Court Fees	65	70	70	0	(70)	(100)
	8315 Registration	173	146	146	157	11	8
	8401 Court Fees & Charges	0	0	0	85	85	0
	8615 General	4	3	3	3	0	0
	8765 Boats	25	20	20	20	0	0
	8801 Facilities	22	11	11	15	4	36
	8803 Equipment	1	1	1	1	0	0
	TOTAL	319	275	275	305	30	11

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	BUSINESS UNIT DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)	ESTIMATE (6)	2025/26 vs 2026/27 (7)	% (8)
	2001 ADMINISTRATION & SPORTS	6	6	6	6	0	0
	2002 SPORT DEVELOPMENT	3	4	4	4	0	0
	2004 SPORTS FACILITIES MANAGEMENT	10	10	10	10	0	0
	2007 CAMPING	10	10	10	10	0	0
	2008 RECREATION DEVELOPMENT	16	16	16	16	0	0
	TOTAL	45	46	46	46	0	0

HEAD 20 SPORT & RECREATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 30030 Athletic Awards				
Sponsored Investments awarded to Junior Athletes via National Sports Governing Bodies (NSGB's)	19	14	16	15
Average amount awarded per Junior athlete/program	2631	3,000	3125	3000
Number of Elite Athletes who received funding	25	18	26	20
BUSINESS UNIT: 30065 Sports Investment Programme				
Number of registered National Sports Governing Bodies	27	28	28	28
Number of Investments issued to Sporting Bodies with initiatives geared toward Sports Development	23	25	26	26
Number of Sports awards presented to individuals	32	35	36	30
BUSINESS UNIT: 30075 WMC Preece Softball Park				
Average number of persons using the facility per month	300	500	500	500
Average number of sporting events held at facility per month	74	75	75	75
% of clients using the facility who rank it satisfactory or better	75%	80%	80%	85%
BUSINESS UNIT: 30080 WER Joell Tennis Stadium				
Average number of individuals who use the facility per month	734	400	897	900
Tennis courts utilization rate* (Total occupied time/Total available time)	27%	30%	34%	35%
Pickleball courts utilization rate* (Total occupied time/Total available time)	34%	40%	45%	50%
% of clients using the facility who rank it satisfactory or better	50%	80%	77%	80%
BUSINESS UNIT: 30090 Motorsport Park				
Average number of individuals who use the facility monthly	140	200	200	200
Average number of events held at the facility per month	40	60	60	60
% of clients using the facility who rank it satisfactory or better	60%	80%	75%	75%

HEAD 20 SPORT & RECREATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 30150/30160/30165/30170 Recreation Islands				
Number of Campers using facilities	5,735	5,800	3,460	5,800
% of users who found overall experience satisfactory	96%	96%	93%	96%
% of users who found the cleanliness of the sites satisfactory	89%	90%	90%	90%
% of users who use the department ferry to be transported to facilities	89%	90%	97%	90%
# of users who use the department ferry to be transported to Government or private facilities	N/A	6,500	3,839	5,000
BUSINESS UNIT: 30180 Recreational Programmes				
Number of participants per year	2,773	3,000	4,333	4,000
% of users who found overall experience satisfactory	97%	97%	88%	95%
% of users who are likely to use the SDC programme again	98%	98%	98%	98%

HEAD 30 MARINE & PORTS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3006 WEST END (DOCKYARD)							
40040 NAVIGATIONAL AIDS		606	853	853	891	38	4
40140 TUG SERVICE		2,060	2,137	2,137	2,205	68	3
40210 TENDER SERVICE		405	410	410	425	15	4
40260 DOCKYARD MAINTENANCE		3,146	3,571	3,471	3,664	93	3
		6,217	6,971	6,871	7,185	214	3
3007 CENTRAL (HAMILTON OFFICE)							
40090 FERRY SERVICE		7,760	8,543	8,543	8,833	290	3
40150 MOORING & BOAT REG.		367	313	313	339	26	8
40220 ADMINISTRATION		2,504	3,052	3,152	3,048	(4)	(0)
		10,631	11,908	12,008	12,220	312	3
3008 EAST END (FORT GEORGE)							
40100 MARITIME SAFETY & SECURITY		2,538	2,632	2,632	2,727	95	4
40180 PILOTAGE SER. OFFSHORE		2,310	2,276	2,276	2,362	86	4
		4,848	4,908	4,908	5,089	181	4
TOTAL		21,696	23,787	23,787	24,494	707	3

HEAD 30 MARINE & PORTS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,793	4,135	4,135	4,355	220	5
	WAGES	8,322	9,821	9,821	10,258	437	4
	OTHER PERSONNEL COSTS	89	34	34	34	0	0
	TRAINING	278	465	412	388	(77)	(17)
	TRANSPORT	77	65	65	115	50	77
	TRAVEL	101	178	178	178	0	0
	COMMUNICATIONS	112	132	132	142	10	8
	PROFESSIONAL SERVICES	508	556	709	572	16	3
	RENTALS	834	842	842	842	0	0
	REPAIR AND MAINTENANCE	2,115	2,420	2,420	2,440	20	1
	INSURANCE	575	735	735	759	24	3
	ENERGY	2,829	2,933	2,933	2,933	0	0
	CLOTHING, UNIFORMS & LAUNDRY	64	85	85	85	0	0
	MATERIALS & SUPPLIES	1,970	1,367	1,267	1,367	0	0
	OTHER EXPENSES	29	0	0	0	0	0
	GRANTS AND CONTRIBUTIONS	0	19	19	26	7	37
	TOTAL	21,696	23,787	23,787	24,494	707	3

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8169 Boats-Private	442	500	500	500	0	0
	8171 Boats-Charter	64	110	110	110	0	0
	8173 Boats-Moorings	746	901	901	901	0	0
	8174 Boats-Haulage	3	50	90	90	40	80
	8177 Local Cruises	5	11	11	25	14	127
	8181 Light House Fees	6	5	5	0	(5)	(100)
	8183 Port Dues	647	1,003	1,003	1,000	(3)	(0)
	8185 Pilotage Fees	1,073	1,252	1,251	1,340	88	7
	8186 Pilot Detention Fees	57	45	45	60	15	33
	8187 Ferry Receipts	545	800	750	785	(15)	(2)
	8188 Seaport Security Passes	0	5	5	5	0	0
	8457 Licence General	24	33	33	33	0	0
	8763 Tug	1,322	1,599	1,600	1,600	1	0
	TOTAL	4,934	6,314	6,304	6,449	135	2

HEAD 30 MARINE & PORTS - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
	40040 NAVIGATIONAL AIDS	4	9	7	9	0	0
	40090 FERRY SERVICE	54	72	63	72	0	0
	40100 MARITIME SAFETY & SECURITY	8	9	8	9	0	0
	40140 TUG SERVICE	13	15	13	15	0	0
	40150 MOORING & BOAT REG.	3	3	3	3	0	0
	40180 PILOTAGE SERV. OFFSHORE	17	19	18	20	1	5
	40210 TENDER SERVICE	4	4	4	4	0	0
	40220 ADMINISTRATION	8	10	10	9	(1)	(10)
	40260 DOCKYARD MAINTENANCE	14	21	16	21	0	0
	TOTAL	125	162	142	162	0	0

HEAD 30 MARINE & PORTS SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: Navigational Aids - 40040				
International Standards set by IALA.				
Availability of Buoys - on Station: Main Shipping Channels	99.5%	99.5%	99.5%	99.5%
Lights operational of Buoys and Beacons: Main Shipping Channel and auxiliary channels (small boating)	99.5%	99.5%	99.5%	99.5%
Off Shore Beacons: Lights operational	99.5%	99.5%	99.5%	99.5%
BUSINESS UNIT: Ferry Service - 40090				
Vessel availability as required monthly as per published schedule	85%	87%	80%	85%
Percentage of on time scheduled and completed runs per month	88%	99%	85%	85%
Vessel requirement for published schedule achievement	80%	97%	89%	90%
BUSINESS UNIT: Maritime Safety & Security - 40100				
Maritime Operations Controllers take action within 10 minutes of distress incident first receipt. This will include assessment of the response, provision of guidance where needed and appropriate SAR tasking in the initial stages of the incident. In 100% of all cases.*	99%	99%	99%	99%
We will review 100% of incidents to which the national SAR system has responded to assess our compliance with Mission Conduct protocols and the effectiveness of outcomes. We will seek feedback from stakeholders and learn any appropriate lessons for future operations and incidents.*	100%	100%	100%	100%
Decrease the period of time to issue a registration document for 406Mhz Distress Beacons from 14 days to 7 days. 100% percent of the time	100%	99%	99%	99%

HEAD 30 MARINE & PORTS SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: Tug Service - 40140				
Availability for service as required by the shipping industry	100%	100%	100%	100%
BUSINESS UNIT: Moorings & Boat Regulations - 40150				
Removal of (500) illegal, unregistered moorings by year end	10%	40%	20%	40%
Relicensing of all moorings within the May 31st deadline	80%	90%	90%	90%
New mooring applications to be processed within a 6 week time frame.	100%	100%	100%	100%
BUSINESS UNIT: Pilotage Ser. Offshore - 40180				
Availability of pilot boats for scheduled arriving and departing ships.	100%	100%	100%	100%
Availability of Pilots to ensure all scheduled ships movements are on time.	100%	100%	99%	99%
BUSINESS UNIT: Administration - 40220				
Number of staff marine certified (STCW Basic and Advanced) per MCA regulations	84%	98%	86%	101%
Number of Performance Appraisals and Performance Objectives to DE&OD by required deadline	100%	100%	100%	100%
BUSINESS UNIT: Dockyard Maintenance - 40260				
100% compliance with Lloyd's Register Survey milestones for dry-docking and machinery surveys	100%	100%	100%	100%
Undertake the slipping and bottom cleaning of Department vessels at least once during the year	95%	95%	100%	90%

HEAD 34 TRANSPORT CONTROL DEPARTMENT

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To assure the safety of all road users.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
3401	GENERAL						
44000	EXAMINATION	1,237	1,393	1,393	1,444	51	4
44040	REGISTRATION	1,454	1,077	1,077	1,207	130	12
44090	ROAD SAFETY	237	268	268	321	53	20
44110	TRAFFIC CONTROL	598	747	747	796	49	7
44210	ADMINISTRATION	1,760	2,523	2,523	2,279	(244)	(10)
	TOTAL	5,286	6,008	6,008	6,047	39	1

HEAD 34 TRANSPORT CONTROL DEPARTMENT - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,064	3,939	3,939	4,052	113	3
	WAGES	231	0	0	0	0	0
	TRAINING	89	105	105	105	0	0
	TRANSPORT	10	10	10	10	0	0
	TRAVEL	2	25	25	25	0	0
	COMMUNICATIONS	77	125	125	125	0	0
	ADVERTISING & PROMOTION	1	5	5	5	0	0
	PROFESSIONAL SERVICES	424	623	623	518	(105)	(17)
	RENTALS	160	165	165	165	0	0
	REPAIR AND MAINTENANCE	221	481	481	271	(210)	(44)
	INSURANCE	4	5	5	5	0	0
	ENERGY	139	259	259	245	(14)	(5)
	CLOTHING, UNIFORMS & LAUNDRY	5	7	7	9	2	29
	MATERIALS & SUPPLIES	111	166	166	173	7	4
	EQUIPMT. (MINOR CAPITAL)	8	3	3	53	50	1,667
	OTHER EXPENSES	678	10	10	161	151	1,510
	GRANTS AND CONTRIBUTIONS	62	80	80	125	45	56
	TOTAL	5,286	6,008	6,008	6,047	39	1

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8307 Photocopy Charges	0	4	4	4	0	0
	8385 Vehicles-Four Wheel	353	339	339	339	0	0
	8389 Exam Fees-2 wheel	766	725	725	725	0	0
	8391 Exam Fees-4 wheel	1,449	1,407	1,407	1,407	0	0
	8395 Certificate of Competency	214	183	183	183	0	0
	8465 Auxiliary Cycle	197	280	280	280	0	0
	8467 Motor Cycle	1,881	1,892	1,892	1,882	(10)	(1)
	8471 Private Car	17,509	18,673	18,673	16,806	(1,867)	(10)
	8473 Commercial Vehicle	5,765	5,403	5,403	5,403	0	0
	8475 Trailer	117	109	109	109	0	0
	8477 Miscellaneous Vehicles	7	5	5	5	0	0
	8479 Licence Plate & Stickers	135	179	179	179	0	0
	8480 Truck Permit Fees	677	598	598	598	0	0
	8481 Driving Permits	926	813	813	963	150	18
	8483 Photo.Drivers Licence	976	924	924	924	0	0
	8877 Reimbursements	11	0	0	0	0	0
	TOTAL	30,983	31,534	31,534	29,807	(1,727)	(5)

HEAD 34 TRANSPORT CONTROL DEPARTMENT - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
44000	EXAMINATION	15	15	14	15	0	0
44040	REGISTRATION	14	14	10	14	0	0
44090	ROAD SAFETY	1	1	1	1	0	0
44110	TRAFFIC CONTROL	9	9	7	9	0	0
44210	ADMINISTRATION	7	7	5	7	0	0
TOTAL		46	46	37	46	0	0

HEAD 34 TRANSPORT CONTROL DEPARTMENT - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 44090 ROAD SAFETY				
Maintain Project Ride pass rate of 90%	Achieved	Expected to achieve	Achieved	Expected to achieve
BUSINESS UNIT: 44110 TRAFFIC CONTROL				
Respond to abandoned vehicles within 10 days	Achieved	Expected to achieve	Achieved	Expected to achieve
BUSINESS UNIT: 44000 EXAMINATION				
Provide driving test within days days of requests	Achieved	Expected to achieve	Achieved	Expected to achieve
Conduct 10 random vehicle audits per week	Achieved	Expected to achieve	Achieved	Expected to achieve
BUSINESS UNIT: 44040 REGISTRATION				
Serve 75% of customers within 30 minutes	Achieved	Expected to achieve	Achieved	Expected to achieve
BUSINESS UNIT: 44210 ADMINISTRATION				
Answer 60% of incoming calls within 5 minutes	Achieved	Expected to achieve	Achieved	Expected to achieve
Process accounts receivable invoices within 5 business days	Achieved	Expected to achieve	Achieved	Expected to achieve
Process accounts payable invoices within 5 business days	Achieved	Expected to achieve	Achieved	Expected to achieve

HEAD 35 PUBLIC TRANSPORTATION

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

Moving Bermuda with a quality public bus service.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
3501	TRANSPORTATION						
45000	AUXILIARY BUS SERVICES	182	0	0	0	0	0
45010	BUS OPERATIONS	12,033	13,203	13,203	13,721	518	4
		12,215	13,203	13,203	13,721	518	4
3502	MAINTENANCE						
45090	REPAIR SERVICES	4,978	4,458	4,458	4,654	196	4
45115	INVENTORY MANAGEMENT	1,649	1,527	1,527	1,545	18	1
		6,627	5,985	5,985	6,199	214	4
3503	ADMINISTRATION						
45120	ADMINISTRATION	4,417	5,024	5,024	5,050	26	1
45200	MANAGEMENT SUPPORT	951	1,067	1,067	1,113	46	4
		5,368	6,091	6,091	6,163	72	1
	TOTAL	24,210	25,279	25,279	26,083	804	3

HEAD 35 PUBLIC TRANSPORTATION - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,727	3,850	3,850	4,016	166	4
	WAGES	13,722	15,175	15,175	15,778	603	4
	TRAINING	127	230	230	230	0	0
	TRANSPORT	203	80	80	80	0	0
	TRAVEL	12	63	63	63	0	0
	COMMUNICATIONS	170	247	247	247	0	0
	ADVERTISING & PROMOTION	4	5	5	5	0	0
	PROFESSIONAL SERVICES	787	1,228	1,228	1,228	0	0
	RENTALS	101	215	215	215	0	0
	REPAIR AND MAINTENANCE	1,066	729	729	729	0	0
	INSURANCE	268	243	243	243	0	0
	ENERGY	1,887	1,577	1,577	1,612	35	2
	CLOTHING, UNIFORMS & LAUNDRY	199	250	250	250	0	0
	MATERIALS & SUPPLIES	1,788	988	988	988	0	0
	EQUIPMT. (MINOR CAPITAL)	73	166	166	166	0	0
	OTHER EXPENSES	76	233	233	233	0	0
	TOTAL	24,210	25,279	25,279	26,083	804	3

REVENUE SUMMARY

REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
REVENUE SOURCE		ACTUAL	ORIGINAL	REVISED	ESTIMATE	2025/26 vs 2026/27	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8679 Passes	2,181	1,975	1,976	1,976	1	0
	8681 Tickets	627	749	749	749	0	0
	8683 Tokens	29	801	801	801	0	0
	8685 Cash	1,530	988	988	988	0	0
	8691 Passes - Post Offices	151	257	257	257	0	0
	8693 Tickets - Post Offices	202	244	244	244	0	0
	8696 Digital Fare Media - Passes	369	370	370	370	0	0
	8696 Digital Fare Media - Tickets	88	88	88	88	0	0
	8696 Digital Fare Media - Tokens	52	53	53	53	0	0
	8699 Advertising	16	26	25	25	(1)	(4)
	TOTAL	5,245	5,551	5,551	5,551	0	0

HEAD 35 PUBLIC TRANSPORTATION - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
45010	BUS OPERATIONS	134	168	137	168	0	0
45090	REPAIR SERVICING	36	52	38	52	0	0
45115	INVENTORY MANAGEMENT	4	5	3	5	0	0
45120	ADMINISTRATION	3	4	4	4	0	0
45200	MANAGEMENT SUPPORT	11	15	8	14	(1)	(7)
TOTAL		188	244	190	243	(1)	(0)

HEAD 35 PUBLIC TRANSPORTATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 45010 Bus Operations				
Number of Passenger Complaints	-50%	-50%	-50%	-50%
Reduce number of serious vehicle incidents	-28%	-30%	-14%	-20%
Improve Ridership (Passenger count)	24%	5%	7%	5%
BUSINESS UNIT: 45090 - Repair Servicing				
Maintain the number of buses in service daily at 80% of the total fleet.	69%	80%	75%	80%
Maintain buses according to the preventative maintenance programme.	85%	90%	90%	95%
BUSINESS UNIT: 45115 - Inventory Management				
Average number of buses out of service due to parts.	8%	5%	5%	5%
Reduce inventory levels.	-13%	Discontinued Measure	Discontinued Measure	N/A
Stocked parts according to the preventative maintenance programme.	70%	80%	70%	80%
BUSINESS UNIT: 45120 - Administration				
Percentage of identified occupational, safety and health issues addressed.	90%	100%	95%	100%
Complete customer service training for front line staff.	1%	100%	1%	100%
Number of critical vacancies.	7	0	3	0
Revenue / cost of service ratio.	20%	18%	19%	18%
Produce performance report analysis and confirmation by the Budget Office deadline.	100%	Discontinued Measure	Discontinued Measure	N/A
BUSINESS UNIT: 45200 - Management Support				
Process vendor payments within 5 business days.	100%	100%	90%	100%

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
4801	ADMINISTRATION						
	58000 ADMINISTRATION	15,562	0	0	0	0	0
	58010 TRANSPORTATION PLANNING TEAM	147	0	0	0	0	0
	TOTAL	15,709	0	0	0	0	0

HEAD 48 MINISTRY OF TRANSPORT HQ - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	560	0	0	0	0	0
	TRAINING	8	0	0	0	0	0
	TRAVEL	37	0	0	0	0	0
	COMMUNICATIONS	13	0	0	0	0	0
	ADVERTISING & PROMOTION	3	0	0	0	0	0
	PROFESSIONAL SERVICES	264	0	0	0	0	0
	RENTALS	1	0	0	0	0	0
	REPAIR AND MAINTENANCE	3	0	0	0	0	0
	MATERIALS & SUPPLIES	15	0	0	0	0	0
	OTHER EXPENSES	11	0	0	0	0	0
	GRANTS AND CONTRIBUTIONS	14,794	0	0	0	0	0
	TOTAL	15,709	0	0	0	0	0

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8877 Reimbursements	1	0	0	0	0	0
	8879 Sponsor/Contr/Donations	1,655	0	0	0	0	0
	TOTAL	1,656	0	0	0	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
	58000 ADMINISTRATION	4	0	0	0	0	0
	58010 TRANSPORTATION PLANN. TEAM	1	0	0	0	0	0
	TOTAL	5	0	0	0	0	0

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 52 DEPARTMENT OF CULTURE

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
5202	CULTURAL AFFAIRS						
	62000 GRANTS TO ORGANISATIONS	247	317	317	334	17	5
	62001 ADMINISTRATION	927	1,127	1,127	1,206	79	7
	62010 EMANCIPATION & CULT. FESTIVALS	37	67	67	81	14	21
	62020 HERITAGE CELEBRATIONS	263	379	379	360	(19)	(5)
	62030 CULTURAL EDUCATION PROGRAM.	19	31	31	45	14	45
	62050 NATIONAL HEROES DAY	16	54	54	39	(15)	(28)
	62060 PROMOTION OF THE ARTS	39	49	49	32	(17)	(35)
	62070 FOLKLIFE BERMUDA	68	73	73	95	22	30
	62080 RESEARCH AND PUBLICATION	80	61	61	81	20	33
	62180 SPECIAL PROJECTS	105	120	120	151	31	26
	62210 GOMBHEY FESTIVAL	112	138	138	141	3	2
		1,913	2,416	2,416	2,565	149	6
5203	COMMUNITY SERVICES						
	62100 UNCOVER THE ARTS	25	81	81	81	0	0
		25	81	81	81	0	0
	TOTAL	1,938	2,497	2,497	2,646	149	6

HEAD 52 DEPARTMENT OF CULTURE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	738	1,040	1,040	1,129	89	9
	WAGES	84	0	0	0	0	0
	OTHER PERSONNEL COSTS	2	2	2	2	0	0
	TRAINING	2	3	3	3	0	0
	TRAVEL	1	0	0	0	0	0
	COMMUNICATIONS	6	11	11	8	(3)	(27)
	ADVERTISING & PROMOTION	76	117	117	120	3	3
	PROFESSIONAL SERVICES	623	773	773	797	24	3
	RENTALS	21	54	54	52	(2)	(4)
	REPAIR AND MAINTENANCE	1	6	6	6	0	0
	ENERGY	0	1	1	1	0	0
	MATERIALS & SUPPLIES	35	53	53	51	(2)	(4)
	OTHER EXPENSES	6	0	0	0	0	0
	GRANTS AND CONTRIBUTIONS	343	437	437	477	40	9
	TOTAL	1,938	2,497	2,497	2,646	149	6

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
62001	ADMINISTRATION	8	10	10	10	0	0
	TOTAL	8	10	10	10	0	0

HEAD 52 DEPARTMENT OF CULTURE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 62000 - Grants to Organizations				
Number of artists, students, and arts organisations receiving funding via the Bermuda Arts Council grant	30	30	35	35
Number of organisations receiving funding to preserve and promote Bermuda's cultural heritage	15	12	16	12
BUSINESS UNIT: 62001 - Administration				
Average social media reach per month, creating public awareness of Department programming	9500	8000	9500	Discontinued performance measure
Average social media views per month across multiple platforms, creating public awareness of Department programming	New performance measure	New performance measure	New performance measure	30,000
BUSINESS UNIT: 62010 - Cultural Festivals & Celebration				
Support festivals, events and publications celebrating Bermuda's diverse cultural heritage	Support 2 events, support 1 publication	Support 2 events, support 1 publication	Support 3 events	Support 4 events
Percentage of those surveyed who rated their experience of Emancipation programming as "satisfactory" or better.	80%	80%	100%	80%
BUSINESS UNIT: 62020 - Heritage Celebrations				
Schools, community groups and businesses courted to participate in the Bermuda Day Parade	677	500	650	500
Percentage of those surveyed who rated their experience of the Bermuda Day Parade as "satisfactory" or better.*	96%	75%	75%	75%
BUSINESS UNIT: 62030 - Cultural Education Program				
Sponsor annual conference of cultural, heritage and arts stakeholders	Hosted 1 conference	Hosted 1 conference	Hosted 1 conference	Hosted 1 conference
Produce educational materials	0	Discontinued measure	Discontinued measure	Discontinued measure
Number of students per year participating in workshop led by cultural tradition-bearer	12	80	20	80
BUSINESS UNIT: 62050 - National Heroes' Day				
Percentage of people attending the annual National Heroes Day celebration who agreed that the event fostered a sense of national pride.	60%	75%	100%	75%
BUSINESS UNIT: 62060 - Promotion of the Arts				
Percentage of local artists participating in developmental programmes who rated their experience as "satisfactory" or better.	100%	Performance measure moved to Special Projects 62180	Discontinued measure	Discontinued measure

HEAD 52 DEPARTMENT OF CULTURE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 62070 - Folklife Bermuda				
Percentage of attendees who rated cultural lecture events as "satisfactory" or better.	95%	80%	100%	80%
Percentage of apprentices who indicated that they gained valuable cultural information and/or skills by participating in the cultural apprenticeship programme.	100%	80%	80%	80%
BUSINESS UNIT: 62080 - Research and Publication				
Support Historical/Cultural Research	Developed 5 mini documentary films series	Development of 1 film series project	Developed 4 mini documentaries	Developed 4 mini documentaries
Produce/support publication on Bermuda's art/culture/heritage	Support for 2 publications	Support for 1 publication	Support for 1 research project towards publication	Support for 1 research project towards publication
BUSINESS UNIT: 62100 - Uncover the Arts				
Sponsor or host events showcasing and supporting the development of performing artists	8 events	8 events	8 events	8 events
Percentage of participants in professional development programme for creatives who indicated that they gained a new skill, networking opportunity, and/or access to resources.	95%	Performance measure moved to Special Projects 62180	Discontinued measure	Discontinued measure
BUSINESS UNIT: 62180 - Special Projects				
Percentage of local artists participating in developmental programmes who rated their experience as "fair" or better.	New performance measure	80%	85%	80%
Percentage of participants in professional development programme for creatives who indicated that they gained a new skill, networking opportunity, and/or access to resources.	New performance measure	80%	90%	80%
Percentage of MakerSpace users who rated the ease of booking as "fair" or better.	New performance measure	New performance measure	New performance measure	50%
BUSINESS UNIT: 62210 - Gombey Festival				
Showcase and honour Bermudian Gombey troupes' contributions to Bermuda's culture	Achieved	Achieved	Achieved	Achieved

MINISTRY OF NATIONAL SECURITY

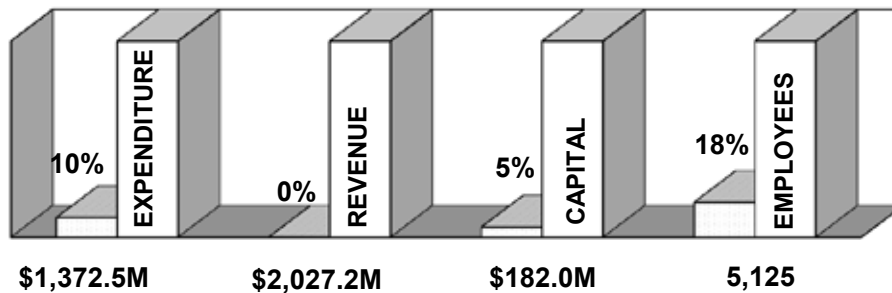


TO ADVISE ON THE FORMULATION AND IMPLEMENTATION OF POLICY. TO GENERALLY DIRECT AND COORDINATE OPERATIONS AND THE ACTIVITIES WITHIN THE MINISTRY.

The Hon. Michael Weeks, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
83	MIN. OF NATIONAL SECURITY HQ	2,367	4,966	4,966	5,315	349	7
06	DEFENCE	9,579	9,810	9,810	11,249	1,439	15
07	POLICE	70,105	69,769	70,769	74,395	4,626	7
12	CUSTOMS	18,919	19,493	19,493	20,864	1,371	7
45	FIRE SERVICES	20,841	17,916	17,916	19,176	1,260	7
88	NATIONAL DRUG CONTROL	4,132	5,035	5,035	5,989	954	19
		125,943	126,989	127,989	136,988	9,999	8
REVENUE (\$000)							
83	MIN OF NATIONAL SECURITY HQ	999	0	0	0	0	0
07	POLICE	630	698	732	693	(5)	(1)
45	FIRE SERVICES	242	170	170	170	0	0
		1,871	868	902	863	(5)	(1)
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	3,434	5,976	3,015	6,866		
	DEVELOPMENT	353	3,395	2,953	2,500		
		3,787	9,371	5,968	9,366		
EMPLOYEE NUMBERS							
		832	917	832	910	(7)	(1)

FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

Working together to keep you safe.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	20265/27	2054/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(\$000)	(8)
8301	GENERAL						
93000	ADMINISTRATION	1,062	2,797	2,797	3,090	293	10
93002	PAROLE BOARD	111	0	0	0	0	0
93003	TREATMENT OF OFFENDERS	21	0	0	0	0	0
93004	POLICE COMPLAINTS AUTHORITY	2	31	31	32	1	3
93007	DISASTER RISK REDUCE & MITIGAT.	22	422	422	756	334	79
93008	GANG VIOLENCE REDUCTION PROG	1,149	1,716	1,716	1,437	(279)	(16)
	TOTAL	2,367	4,966	4,966	5,315	349	7

HEAD 83 MINISTRY OF NATIONAL SECURITY HQ - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,023	1,794	1,794	1,797	3	0
	WAGES	42	0	0	0	0	0
	TRAINING	7	150	150	205	55	37
	TRAVEL	10	74	74	71	(3)	(4)
	COMMUNICATIONS	45	28	28	48	20	71
	ADVERTISING & PROMOTION	16	30	30	30	0	0
	PROFESSIONAL SERVICES	306	2,403	2,403	2,136	(267)	(11)
	REPAIR AND MAINTENANCE	5	15	15	16	1	7
	INSURANCE	6	20	20	20	0	0
	CLOTHING, UNIFORMS & LAUNDRY	0	7	7	7	0	0
	MATERIALS & SUPPLIES	59	95	95	85	(10)	(11)
	OTHER EXPENSES	848	350	350	900	550	157
	TOTAL	2,367	4,966	4,966	5,315	349	7

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8489 Liquor Licences	999	0	0	0	0	0
	TOTAL	999	0	0	0	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
93000	ADMINISTRATION	8	14	10	12	(2)	(14)
93007	DISASTER RISK REDUCE & MITIGAT.	1	2	2	3	1	50
	TOTAL	9	16	12	15	(1)	(6)

HEAD 83 MINISTRY OF NATIONAL SECURITY HQ - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 93000 ADMINISTRATION				
Percentage(%) of Information Systems Risk Management Programme Policies approved*	90%	90%	100%	100%
Percentage (%) of meetings held and attended with a quorum of Heads of Departments and in alignment with the Ministry strategic objectives*	90%	90%	90%	90%
BUSINESS UNIT: 93007 DISASTER RISK REDUCTION & MITIGATION				
Disaster Risk Reduction and Mitigation Team, contingency plans progressed:	75%	90%	80%	80%
BUSINESS UNIT: 93008 GANG VIOLENCE REDUCTION PROGRAM				
Percentage (%) survey questionnaire data showing improvement in knowledge and skills development among at-risk-youth participants of prevention programs*	83%	85%	85%	90%

MISSION STATEMENT

The RBR will generate and sustain a disciplined force to operate in Bermuda waters and on land to ensure Bermuda's safety and security, protect Bermuda's interests, and strengthen Bermuda society.

DEPARTMENT OBJECTIVES

1. **Effect.** The regiment provides the provision of an agile and flexible disciplined force to deliver the following effects:
 - a. **PROTECT** Bermuda's people and resources,
 - b. **SUPPORT** Bermuda's recovery after disaster,
 - c. **DETER** illegal activity wherever mobilised,
 - d. **STRENGTHEN** supported government agencies and the Bermuda community,
 - e. **REASSURE** the Bermuda public of the government's ability to respond in a time of need.
 - f. **ENGAGE** with the Bermuda public to drive recruitment.
2. **Coast Guard.** In accordance with the Defence (Coast Guard Amendment) Act 2018, the regiment shall maintain a standing maritime force to PROTECT and SECURE Bermuda's territorial waters by way of the provision of:
 - a. Search and Rescue. A 24-hour Search and Rescue capability in accordance with international obligations in partnership with other government agencies.
 - b. Support. Operations in conjunction with and in support of government agencies with maritime responsibilities to include Bermuda Maritime Operations Centre, Marine and Ports, Environmental Protection (oil spill response and fisheries), Bermuda Police Service, Customs, and Bermuda Fire and Rescue Service.
 - c. Diving. Maintain an underwater search and recovery diving capability.
3. **Humanitarian Aid/ Disaster Relief.** The Regiment will provide an organised response to alleviate the results of a man-made or natural catastrophe; the consequences of which put lives and/or livelihoods at risk and exceeds the responsible agency's ability to cope using its own resources.
4. **Force Protection.** The regiment shall maintain a reserve disciplined force to respond with or without arms during times of emergency to minimise the vulnerability of personnel, facilities, equipment, material, operations and activities from threats and hazards in order to preserve freedom of action and operational effectiveness. Roles shall include:

DEPARTMENT OBJECTIVES - cont.

5. **Enhancing Bermudian Society.** The Regiment has played a central role developing Bermuda society and shaping Bermudian identity through military service and shall continue to do so through:
 - a. The provision of youth engagement and development through the delivery of military and adventurous training by way of the Junior Leaders programme (including a school-based cadet programme and junior band) and facilitation of Outward Bound Bermuda.
 - b. The provision of a common military experience for volunteers drawn from across Bermuda's community, providing the opportunity to enhance life and vocational skills, and an appreciation of discipline, leadership, followership and the need to support civil authorities thereby becoming better citizens.
6. **Ceremonial.** The Regiment will provide a professional standard Military Band & Corp of Drums and accompanying Marching Troops to conduct National Ceremonial and Civic Events.
7. **International Assistance.** The regiment will engage in training and support with regional partners with a focus on British Overseas Territories to build joint capacity. The Regiment shall be prepared to support overseas HADR operations (on a voluntary basis) if deployed, sustained, and funded by third parties and where the regiment operates as a component in a larger operational framework.

HEAD 06 DEFENCE

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE PROG					DIFFERENCE		
BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	2025/26 vs 2026/27 (\$000)	% (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0601	DEFENCE SERVICES						
16000	FINANCE	469	358	358	510	152	42
16005	RECRUITMENT	102	94	94	168	74	79
		571	452	452	678	226	50
0602	BERMUDA REGIMENT						
16010	REGIMENT HEADQUARTERS	4,620	5,095	5,095	6,032	937	18
16020	QUARTERMASTER (HQ)	1,733	1,517	1,517	1,750	233	15
16030	CEREMONIAL (HADR)	367	352	352	489	137	39
16040	INTERNAL SECURITY (MACA)	272	235	235	245	10	4
16060	BERMUDA CADET CORP	31	43	43	43	0	0
16075	OVERSEAS CAMP	864	904	904	841	(63)	(7)
16080	TRAINING & VALIDATION	543	555	555	465	(90)	(16)
16085	MARINE OPERATIONS	578	657	657	706	49	7
		9,008	9,358	9,358	10,571	1,213	13
	TOTAL	9,579	9,810	9,810	11,249	1,439	15

HEAD 06 DEFENCE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	4,602	4,829	4,829	5,182	353	7
	WAGES	2,284	2,107	2,107	2,011	(96)	(5)
	EMPLOYER OVERHEAD	29	95	95	98	3	3
	OTHER PERSONNEL COSTS	49	196	196	207	11	6
	TRAINING	72	35	35	41	6	17
	TRANSPORT	16	35	35	36	1	3
	TRAVEL	497	612	612	622	10	2
	COMMUNICATIONS	84	79	79	81	2	3
	ADVERTISING & PROMOTION	73	64	64	86	22	34
	PROFESSIONAL SERVICES	45	91	91	919	828	910
	RENTALS	185	60	60	90	30	50
	REPAIR AND MAINTENANCE	483	461	461	506	45	10
	INSURANCE	65	93	93	98	5	5
	ENERGY	381	433	433	485	52	12
	CLOTHING, UNIFORMS & LAUNDRY	206	182	182	253	71	39
	MATERIALS & SUPPLIES	496	426	426	522	96	23
	GRANTS AND CONTRIBUTIONS	12	12	12	12	0	0
	TOTAL	9,579	9,810	9,810	11,249	1,439	15

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	16000 FINANCE/RECRUITMENT	3	4	4	4	0	0
	16010 REGIMENT HEADQUARTERS	40	43	43	43	0	0
	TOTAL	43	47	47	47	0	0

HEAD 06 DEFENCE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 16000 Finance/Recruitment				
Number of volunteers for service in Royal Bermuda Regiment.	35	40	41	60
BUSINESS UNIT: 16010 Regiment Headquarters				
Number of promotions each year.	25	25	17	0
2. The operational strength of the Regiment as a percentage against the Regiment establishment of 365 (24/25) and 320 (25/26).	88%	82%	86%	94%
BUSINESS UNIT: 16020, 16030, 16040, 16075 Training & Support				
Percentage of Soldiers serving past their period of mandatory service. (inclusive of Long Stay Nucleus)	64%	75%	65%	70%
Number of Soldiers listed as Long Term Absentees.	63	40	63	40
Percentage of soldiers who pass their military standard tests.				
a. Annual Personal Weapons Test	62%	75%	75%	80%
b. Physical Fitness - Personal Fitness Test	46%	60%	75%	80%
c. Physical Fitness - Operational Fitness Test	66%	85%	75%	75%
d. First Aid Assessment	81%	95%	95%	95%
e. Rules of Engagement - Judgemental Assessment	80%	95%	95%	95%
f. Behaviours - Values and Standards, DEI	66%	95%	75%	90%
Percentage of soldiers meeting their annual training requirement.				
a. 85% attendance of required training events (Drills)	81%	85%	85%	90%
b. Attendance at Annual Camps (AC)	45%	100%	70%	80%
BUSINESS UNIT: 16060 Junior Leaders				
Number of Junior Leaders maintaining a regular attendance.	22	25	25	50
Number of Junior Leaders receiving promotions and in the STAR Award programme.	5	25	25	10
BUSINESS UNIT: 16080 Training & Validation				
Percentage of soldiers who pass overseas courses.	95%	100%	100%	100%
BUSINESS UNIT: 16085 Coast Guard				
Number of Patrols	1,172	1,100	1,220	1,100
Number of Search and Rescue Responses	102	100	98	100
Number of Safety Checks	603	700	684	700
Number of Citations	79	100	69	100

MISSION STATEMENT

Making Bermuda safer.

DEPARTMENT OBJECTIVES

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

HEAD 07 POLICE

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27 (\$000) % (7) (8)	
(1)	(2)						
0701	COMMISSIONER'S OFFICE						
17000	COMMISSIONER'S OFFICE	56,390	54,592	55,591	56,301	1,709	3
		56,390	54,592	55,591	56,301	1,709	3
0702	CORPORATE SERVICES DIVISION						
17010	HUMAN RESOURCES	1,981	1,254	1,254	3,525	2,271	181
17020	FINANCE & ADMINISTRATION	1,360	1,522	1,523	1,409	(113)	(7)
17025	INFORMATION MANAGEMENT SERVICES	1,936	2,692	2,692	4,753	2,061	77
17190	TRAINING & DEVELOPMENT DEPARTMENT	902	978	978	852	(126)	(13)
17300	VEHICLE STORES	65	0	0	0	0	0
17310	UNIFORM STORES	350	250	250	90	(160)	(64)
		6,594	6,696	6,697	10,629	3,933	59
0703	OPERATIONAL POLICING DIVISION						
17040	COMMUNITY POLICING UNIT	1,794	2,216	2,216	1,964	(252)	(11)
		1,794	2,216	2,216	1,964	(252)	(11)
0704	OPERATIONAL SUPPORT DIVISION						
17090	COURT LIAISON UNIT	855	1,026	1,026	637	(389)	(38)
17120	TACTICAL OPERATIONS	35	157	157	157	0	0
17130	GARAGE AND WORKSHOP	1,544	1,524	1,524	1,392	(132)	(9)
17160	FORENSIC SUPPORT	766	816	816	1,317	501	61
		3,200	3,523	3,523	3,503	(20)	(1)
0708	SERIOUS CRIME DIVISIONS						
17140	SERIOUS CRIME UNIT	926	1,077	1,077	649	(428)	(40)
17150	DRUGS & FINANCIAL CRIME DEPT	388	643	643	587	(56)	(9)
17170	INTELLIGENCE DIVISION	606	740	740	680	(60)	(8)
		1,920	2,460	2,460	1,916	(544)	(22)
0710	BERMUDA RESERVE POLICE						
17220	BERMUDA RESERVE POLICE	207	282	282	82	(200)	(71)
		207	282	282	82	(200)	(71)
	TOTAL	70,105	69,769	70,769	74,395	4,626	7

HEAD 07 POLICE - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	55,504	54,860	55,860	57,991	3,131	6
	WAGES	493	646	646	685	39	6
	OTHER PERSONNEL COSTS	3,314	2,607	2,607	4,372	1,765	68
	TRAINING	284	337	337	261	(76)	(23)
	TRAVEL	161	282	282	261	(21)	(7)
	COMMUNICATIONS	1,082	1,178	1,178	858	(320)	(27)
	ADVERTISING & PROMOTION	21	85	85	30	(55)	(65)
	PROFESSIONAL SERVICES	2,725	2,735	2,735	1,433	(1,302)	(48)
	RENTALS	733	1,013	1,013	940	(73)	(7)
	REPAIR AND MAINTENANCE	2,152	2,390	2,390	4,746	2,356	99
	INSURANCE	233	266	266	242	(24)	(9)
	ENERGY	1,338	1,011	1,011	931	(80)	(8)
	CLOTHING, UNIFORMS & LAUNDRY	314	160	160	117	(43)	(27)
	MATERIALS & SUPPLIES	1,676	2,057	2,057	1,386	(671)	(33)
	EQPMT. (MINOR CAPITAL)	18	43	43	20	(23)	(53)
	OTHER EXPENSES	57	99	99	122	23	23
	TOTAL	70,105	69,769	70,769	74,395	4,626	7

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8457 Licence General	2	5	6	0	(5)	(100)
	8521 Firearms	8	19	19	19	0	0
	8523 Explosives	12	1	15	1	0	0
	8525 Security Guards	96	109	109	109	0	0
	8617 Publications	335	359	358	359	0	0
	8801 Facilities	177	205	205	205	0	0
	8889 Sundry Receipts	0	0	20	0	0	0
	TOTAL	630	698	732	693	(5)	(1)

HEAD 07 POLICE - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
17000	COMMISSIONER'S OFFICE	387	414	374	405	(9)	(2)
17010	HUMAN RESOURCES	4	4	6	5	1	25
17020	FINANCE & ADMINISTRATION	8	11	10	10	(1)	(9)
17025	INFORMATION MANAGEMENT SERVICES	3	5	5	5	0	0
17040	COMMUNITY POLICING UNIT	15	17	13	13	(4)	(24)
17041	EASTERN AREA COMMAND	0	0	0	0	0	0
17042	WESTERN AREA COMMAND	0	0	0	0	0	0
17090	COURT LIAISON UNIT	8	8	6	6	(2)	(25)
17130	GARAGE AND WORKSHOP	6	8	6	8	0	0
17140	SERIOUS CRIME UNIT	1	1	1	1	0	0
17150	DRUGS & FINANCIAL CRIME DIVISION	0	1	0	1	0	0
17160	FORENSIC SUPPORT	4	4	4	11	7	175
17170	INTELLIGENCE DIVISION	5	7	5	6	(1)	(14)
17190	TRAINING & DEVELOPMENT DEPARTMENT	2	2	2	2	0	0
TOTAL		443	482	432	473	(9)	(2)

HEAD 07 POLICE - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 17000 Bermuda Police Service				
Overall satisfaction with the Bermuda Police Service	6.2	6.0	0	0
The public's annual perceptions about how fairly the BPS treats all citizens	6.7	6.0	0	0
The public's annual perceptions about the Bermuda Police Services' response to crime of note	5.7	6.0	0	0
The public's annual perceptions of feeling safe on Bermuda's roads	6.2*	6.0	0	0
The public's annual perceptions about the Bermuda Police Services' investigation of anti-social behaviour	6.0	6.0	0	0

**Based on one value for the year*

HEAD 12 CUSTOMS

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

Protecting Bermuda's border and promoting economic development.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1201	GENERAL						
	22000 YACHT REPORTING CENTRE	7	0	0	0	0	0
	22030 AIRPORT ARRIVALS - TRAVELLERS	4,948	5,632	5,113	5,559	(73)	(1)
	22050 INVESTIGATIONS/AUDIT	945	1,080	910	1,157	77	7
	22070 HAMILTON COMMERCIAL OPS	1,462	1,309	1,147	1,512	203	16
	22080 ADMINISTRATION	5,692	5,182	5,918	5,992	810	16
	22090 VESSEL CLEARANCE	477	1,951	1,761	2,068	117	6
	22100 INTERDICTION	4,158	3,100	3,365	3,300	200	6
	22110 SEAPORT ENFORCEMENT TEAM	1,230	1,239	1,279	1,276	37	3
	TOTAL	18,919	19,493	19,493	20,864	1,371	7

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

HEAD 12 CUSTOMS - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	15,361	16,462	16,176	17,210	748	5
	WAGES	0	0	5	0	0	0
	OTHER PERSONNEL COSTS	194	200	189	188	(12)	(6)
	TRAINING	2	10	21	21	11	110
	TRANSPORT	3	0	0	0	0	0
	TRAVEL	35	44	43	43	(1)	(2)
	COMMUNICATIONS	112	133	116	116	(17)	(13)
	PROFESSIONAL SERVICES	527	358	595	832	474	132
	RENTALS	625	607	613	684	77	13
	REPAIR AND MAINTENANCE	1,114	1,234	1,233	1,272	38	3
	INSURANCE	6	0	0	0	0	0
	ENERGY	286	143	162	162	19	13
	CLOTHING, UNIFORMS & LAUNDRY	79	67	71	68	1	1
	MATERIALS & SUPPLIES	228	235	268	268	33	14
	OTHER EXPENSES	347	0	1	0	0	0
	TOTAL	18,919	19,493	19,493	20,864	1,371	7

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	22030 AIRPORT ARRIVALS - TRAVELLERS	54	61	58	63	2	3
	22050 INVESTIGATIONS/AUDIT	11	13	12	13	0	0
	22070 HAMILTON COMMERCIAL OPS	12	15	15	15	0	0
	22080 ADMINISTRATION	22	22	22	22	0	0
	22090 VESSEL CLEARANCE	10	22	23	22	0	0
	22100 INTERDICTION	42	34	32	35	1	3
	22110 SEAPORT ENFORCEMENT TEAM	13	14	13	14	0	0
	TOTAL	164	181	175	184	3	2

HEAD 12 CUSTOMS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 22020 AIRPORT COMMERCIAL				
Maintenance of prescribed service levels to client base 90% time measured by percentage adherence to published Quality of the Service Levels (QSL)	0%	0%	0%	0%
Authorising the release of imported goods measured by volumes of declarations processed	0	0	0	0
BUSINESS UNIT: 22030 AIRPORT ARRIVALS - TRAVELLERS				
Collect forced duty (duty arising from incorrect declarations or imports not declared) in excess of \$15,000	13,831	40,000	25,000	35,000
Seizures of illicit items to exceed 40	66	20	25	25
BUSINESS UNIT: 22040 AIRPORT SHIFT "B"				
Collect forced duty (duty arising from incorrect declarations or imports not declared) in excess of \$15,000	0	0	0	0
Seizures of illicit items to exceed 40	0	0	0	0
BUSINESS UNIT: 22050 INVESTIGATIONS/AUDIT				
Number of cases dealt with to be greater than 100	95	100	50	100
Additional duty collected is to be greater than \$20,000	9,361	20,000	16,300	20,000
BUSINESS UNIT: 22070 HAMILTON COMMERCIAL OPS				
Maintenance of prescribed service levels to client base 90% of the time measured by percentage adherence to published Quality Service Levels (QSL)	72%	70%	70%	70%
Authorising the release of imported goods measured by volumes of declarations processed	533,481	872,000	588,036	570,000
BUSINESS UNIT: 22080 ADMINISTRATION				
Process all entry declarations in accordance with our prescribed quality service levels	100%	100%	100%	100%
Average time between receipt of purchase invoice and authorisation or rejection of payment should not exceed 10 working days	5	10	5	10

HEAD 12 CUSTOMS - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 22090 VESSEL CLEARANCE				
Process 100% of Cruise Ship Passengers. It is expected that arriving passengers will exceed 350,000	100%	100%	100%	100%
Prepare and issue invoices to collect revenue from arriving vessels in excess of \$900,000	1,531,157	1,200,000	1,300,300	1,300,000
BUSINESS UNIT: 22100 INTERDICTION				
Total number of seizures of all types to exceed 75	411	350	300	350
Percentage of positive search and detentions from total search and detentions undertaken to exceed 50%	92%	90%	90%	90%
BUSINESS UNIT: 22110 SEAPORT ENFORCEMENT TEAM				
The percentage of import cargo manifests inspected and reviewed to exceed 90%	80%	98%	98%	98%
The number of imported containers scanned by the Hamilton Docks Gantry X-ray Scanner to exceed 60%	93%	90%	94%	98%

HEAD 45 FIRE SERVICES

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

1. Continue procurement of modern fit-for-purpose emergency response vehicles.
2. Implement a modernized, comprehensive training program for all operational personnel, including advancing the development of a firefighter training facility.
3. Continue Skills for Justice Officer qualifications in Incident Command with our key UK Training partner.
4. Advance our work towards UK NFCC National Operational Guidance compliance by collaborating with a leading UK training provider.
5. Modernize our estate and buildings to make them fit for purpose.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
4501	FIRE PROTECTION SERVICES						
	55000 ADVICE	56	0	0	0	0	0
	55030 FIRE PREVENTION TRAINING	16	29	29	60	31	107
	55060 CENTRAL EMERGENCY FIRE SERVICE	10,113	6,496	6,495	7,424	928	14
	55080 OTHER SERVICES CENTRAL	956	839	839	753	(86)	(10)
	55090 ST GEO EMERGENCY FIRE SERVICES	100	104	104	115	11	11
	55100 EMERGENCY MEDICAL SVCS	70	70	70	50	(20)	(29)
	55120 WEST END EMERGENCY FIRE SERVICE	480	61	61	72	11	18
	55150 TRAINING	774	837	837	727	(110)	(13)
	55170 GENERAL ADMINISTRATION	2,501	4,231	4,232	4,220	(11)	(0)
	55190 EMERGENCY DISPATCH	1,241	944	944	1,000	56	6
	55200 AIRPORT FIRE RESCUE	4,534	4,305	4,305	4,755	450	10
	TOTAL	20,841	17,916	17,916	19,176	1,260	7

HEAD 45 FIRE SERVICES - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	17,893	14,539	14,539	16,151	1,612	11
	OTHER PERSONNEL COSTS	205	76	76	60	(16)	(21)
	TRAINING	494	896	896	786	(110)	(12)
	TRANSPORT	50	30	30	10	(20)	(67)
	TRAVEL	290	0	0	7	7	0
	COMMUNICATIONS	346	328	328	341	13	4
	PROFESSIONAL SERVICES	27	150	150	111	(39)	(26)
	RENTALS	11	14	14	14	0	0
	REPAIR AND MAINTENANCE	595	667	667	536	(131)	(20)
	INSURANCE	155	354	354	354	0	0
	ENERGY	330	388	388	494	106	27
	CLOTHING, UNIFORMS & LAUNDRY	131	80	80	0	(80)	(100)
	MATERIALS & SUPPLIES	314	333	333	302	(31)	(9)
	OTHER EXPENSES	0	61	61	10	(51)	(84)
	TOTAL	20,841	17,916	17,916	19,176	1,260	7

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8457 Licence General	49	110	110	50	(60)	(55)
	8461 Application Fees	83	0	0	120	120	0
	8877 Reimbursements	110	60	60	0	(60)	(100)
	TOTAL	242	170	170	170	0	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
	55060 CENTRAL EMERGENCY FIRE SERVICES	65	68	63	70	2	3
	55080 OTHER SERVICES CENTRAL	5	4	4	4	0	0
	55170 GENERAL ADMINISTRATION	25	30	24	28	(2)	(7)
	55190 EMERGENCY DISPATCH	12	14	10	14	0	0
	55200 AIRPORT FIRE RESCUE	48	48	45	48	0	0
	TOTAL	155	164	146	164	0	0

HEAD 45 FIRE SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 55060 Central Emergency Fire Service				
Percentage of incidents in the city from the total number of calls.	35%	35%	35%	35%
Percentage of road traffic accidents from total number of calls.	30%	35%	35%	35%
Average response time per call.	8mins	8mins	8mins	8mins
BUSINESS UNIT: 55090 St. Geo Emergency Fire Service				
Percentage of road traffic from total number of calls.	10%	10%	10%	10%
Percentage of emergency medical calls from the total number of calls.	70%	70%	70%	70%
BUSINESS UNIT: 55120 West End Emergency Fire Service				
Percentage of road traffic accidents from total number of calls.	25%	25%	25%	25%
Percentage of emergency medical calls from the total number of calls.	50%	50%	50%	50%
BUSINESS UNIT: 55190 Emergency Dispatch				
Percentage of emergency medical dispatches from the total number of calls.	60%	60%	60%	60%
Percentage of fire dispatches from the total number of calls.	40%	40%	40%	40%
BUSINESS UNIT: 55200 Airport Fire Rescue				
Percentage of aircraft refueling calls from the total number of calls.	5%	5%	5%	5%
Percentage of inflight calls from the total number of calls.	1%	1%	1%	1%

HEAD 88 NATIONAL DRUG CONTROL

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To reduce the harmful effects of substance misuse and abuse on the community.

DEPARTMENT OBJECTIVES

1. Conduct research on the negative effects of substance abuse, including the misuse of alcohol and cannabis, to inform the adjustment or implementation of demand reduction programmes as necessary.
2. Implement Demand Reduction programmes (Drug prevention and treatment) aimed at educating and providing services to both youth and adults in need.
3. Strengthen the visibility of DNDC services, initiatives, and programmes through focused media campaigns.
4. Enhance the quality of care and ensure programme fidelity for DNDC treatment and prevention programmes, via accreditation, programme evaluations, and various surveillance instruments.
5. Identify key leadership responsible for overseeing the execution of priority actions outlined in the National Drug Control Master Plan to ensure the success of the 5-year Plan.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
8801	NATIONAL DRUG CONTROL						
98000	ADMINISTRATION	1,268	1,317	1,317	1,396	79	6
98010	COMMUNITY DEVELOPMENT	207	233	233	217	(16)	(7)
98020	PREVENTION	258	247	247	373	126	51
98030	TREATMENT PLANNING	156	419	419	890	471	112
98050	RESEARCH POLICY	271	326	326	314	(12)	(4)
98060	N BASCOMBE SA TREATMENT FACILITY	923	1,138	1,138	2,732	1,594	140
98070	WOMEN'S TREATMENT CENTRE	1,049	1,355	1,355	0	(1,355)	(100)
98080	NDC MASTER PLAN & ACTION PLAN	0	0	0	67	67	0
	TOTAL	4,132	5,035	5,035	5,989	954	19

HEAD 88 NATIONAL DRUG CONTROL - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	1,950	2,407	2,407	2,580	173	7
	WAGES	331	363	363	477	114	31
	TRAINING	17	43	43	37	(6)	(14)
	TRAVEL	1	9	9	9	0	0
	COMMUNICATIONS	31	49	49	49	0	0
	ADVERTISING & PROMOTION	49	69	69	40	(29)	(42)
	PROFESSIONAL SERVICES	499	523	523	1,151	628	120
	RENTALS	79	170	170	170	0	0
	REPAIR AND MAINTENANCE	183	177	177	207	30	17
	ENERGY	99	160	160	160	0	0
	MATERIALS & SUPPLIES	93	156	156	168	12	8
	EQUIPMT. (MINOR CAPITAL)	7	14	14	15	1	7
	OTHER EXPENSES	4	6	6	6	0	0
	GRANTS AND CONTRIBUTIONS	789	889	889	920	31	3
	TOTAL	4,132	5,035	5,035	5,989	954	19

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(7)	% (8)
		(3)	(4)	(5)	(6)		
	98000 ADMINISTRATION	2	2	2	2	0	0
	98010 COMMUNITY DEVELOPMENT	1	1	1	1	0	0
	98020 PREVENTION	1	1	1	1	0	0
	98030 TREATMENT PLANNING	1	2	1	2	0	0
	98050 RESEARCH POLICY	2	2	2	2	0	0
	98060 N BASCOMBE SUBST. ABUSE TREAT. FAC.	3	8	5	8	0	0
	98070 WOMEN'S TREATMENT CENTRE	8	11	8	11	0	0
	TOTAL	18	27	20	27	0	0

HD 88 NATIONAL DRUG CONTROL - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 98000 Administration				
% of financial transaction completed accurately in E1 at the department level and within Financial Instructions	100%	100%	100%	100%
% of performance appraisals and forward job plans completed by established deadline	98%	100%	98%	100%
# of grants disseminated as per signed MOU's	5	6	5	6
BUSINESS UNIT: 98010 Community Development				
# of multi-media campaigns to increase public awareness about the harms of substance abuse and misuse	2	2	2	2
# of community/health related forums attended to disseminate information about the health and social consequences of alcohol, tobacco and drugs mis-use	8	5	8	8
# of grassroots organizations received technical support from DNDC to embrace healthy lifestyle/drug free programme/activities	4	4	4	6
BUSINESS UNIT: 98020 Prevention				
# of grade level teachers trained in drug prevention education.	30	50	30	50
# of community based drug prevention programmes that are aligned with the National Prevention Strategy and based on drug prevention best practice/principles	5	4	5	5
% increase in participation in DNDC drug prevention programmes	50%	50%	50%	60%
BUSINESS UNIT: 98030 Treatment Planning				
# of internationally accredited substance abuse treatment programmes	3	3	4	4
# of treatment programmes utilizing the Accucare client management system	5	6	5	6
# of local workforce development training events	2	2	2	2
# of public awareness campaigns highlighting Bermuda substance abuse treatment services	1	2	1	2

HD 88 NATIONAL DRUG CONTROL - continued

Performance Measures

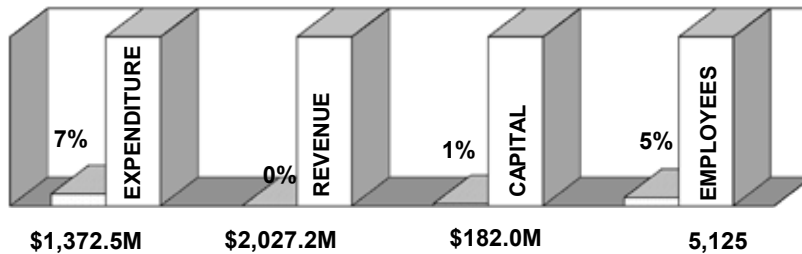
MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 98050 Research Policy				
Number of primary research studies conducted per year	1	2	2	1
Reduce by 10% the turnaround time from completion of all surveys to facilitate having data available to the public within 4 months.	80%	80%	80%	85%
% of submission of data by all BerDIN members by September 1 each year	75%	75%	75%	85%
% Accuracy of the information provided by BerDIN members each year	95%	95%	95%	95%
BUSINESS UNIT: 98060 Nelson Bascome Center (formerly MTC)				
% increase in the completion rate of all clients entering treatment annually	50%	75%	50%	75%
% of clients having access to life skills training aftercare/supportive living and employment opportunities during and / or following successful completion of the programme	75%	100%	75%	75%
% of client's family members completing family counseling/education sessions	20%	75%	30%	75%
Program international accreditation by CARF combined MTC and WTC (NBC) maintained	Yes	Yes	Yes	Yes
% increase in the number off clients choosing secure transitional residence following completion of primary treatment. (New)				50%
BUSINESS UNIT: 98070 NDC Women's Treatment				
Maintain client admissions rate to at least 50% of program capacity.	42%	50%	40%	Merged with Business Unit: 98060
% increase of women completing the primary treatment phase	50%	70%	50%	Merged with Business Unit: 98060
% of clients having access to life skills training aftercare/supportive living and employment opportunities during and/or following successful completion of the programme	100%	100%	100%	Merged with Business Unit: 98060
% increase of women choosing the safe and secure transitional residence following completion of primary treatment	40%	50%	70%	Merged with Business Unit: 98060
Program international accreditation by CARF combined MTC and WTC (NBC) maintained	Yes	Yes	Yes	Merged with Business Unit: 98060
BUSINESS UNIT: 98080 NDC Master Plan & Action Plan				
# of activities engaging stakeholders on the National Drug Control Master Plan/Strategy	1	2	1	2
# of selected activities prioritized in the Master Plan/Strategy being funded for implementation	4	4	4	6
# of community activities held to disseminate highlights of the Master Plan	0	2	0	2
Identification of critical leadership to ensure implementation of actions of the Masterplan*	No	Yes	No	Yes

MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS



The Hon. Tinee Furbert, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25 ACTUAL (\$000) (3)	2025/26 ORIGINAL (\$000) (4)	2025/26 REVISED (\$000) (5)	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27	
						(\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	11,562	14,111	13,976	16,052	1,941	14
23	CHILD & FAMILY SERVICES	19,627	21,133	22,161	22,821	1,688	8
55	FINANCIAL ASSISTANCE	55,735	56,030	56,030	58,401	2,371	4
		86,924	91,274	92,167	97,274	6,000	7
REVENUE (\$000)							
86	MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ	630	643	711	908	265	41
23	CHILD & FAMILY SERVICES	220	225	225	225	0	0
		850	868	936	1,133	265	31
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	152	174	258	285		
	DEVELOPMENT	181	1,702	842	2,191		
		333	1,876	1,100	2,476		
EMPLOYEE NUMBERS							
		212	245	226	254	9	4



Ministry Estimates compared with total Government Estimates

HEAD 86 MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS HQ

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG						DIFFERENCE	
BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
8601	GENERAL						
	96000 ADMINISTRATION	963	1,625	1,339	1,493	(132)	(8)
	96040 AGEING AND DISABILITY SERVICES	1,340	1,902	1,708	2,370	468	25
	96050 K. MARGARET CARTER CENTER	1,749	2,343	2,095	2,556	213	9
	96060 POLICY DEVELOPMENT	119	157	144	157	0	0
	96070 GRANTS TO THE THIRD SECTOR	3,611	3,695	4,323	4,466	771	21
		7,782	9,722	9,609	11,042	1,320	14
8602	YOUTH DEVELOPMENT						
	96080 YOUTH OFFICE	581	556	594	703	147	26
	96090 YOUTH GRANTS AND INVESTMENTS	92	135	130	160	25	19
		673	691	724	863	172	25
8603	YOUTH OUTREACH						
	96100 YOUTH COMMUNITY CENTRES	1,582	1,713	1,723	2,032	319	19
		1,582	1,713	1,723	2,032	319	19
8604	YOUTH SERVICES						
	96110 SCHOOL PROGS.- BEFORE/AFTER/OUT	1,525	1,802	1,739	1,848	46	3
		1,525	1,802	1,739	1,848	46	3
8605	YOUTH DEVELOPMENT						
	96120 YOUTH POLICY	0	183	181	267	84	46
		0	183	181	267	84	46
	TOTAL	11,562	14,111	13,976	16,052	1,941	14

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

**CURRENT
ACCOUNT
ESTIMATES**

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	3,432	4,880	4,592	5,137	257	5
	WAGES	2,425	2,093	2,200	2,315	222	11
	TRAINING	29	56	66	137	81	145
	TRANSPORT	0	3	0	4	1	33
	TRAVEL	107	65	44	91	26	40
	COMMUNICATIONS	87	128	102	126	(2)	(2)
	ADVERTISING & PROMOTION	18	65	49	94	29	45
	PROFESSIONAL SERVICES	799	1,658	1,265	1,831	173	10
	RENTALS	173	235	285	393	158	67
	REPAIR AND MAINTENANCE	66	209	136	241	32	15
	INSURANCE	21	72	10	2	(70)	(97)
	ENERGY	83	181	131	205	24	13
	CLOTHING, UNIFORMS & LAUNDRY	11	12	13	16	4	33
	MATERIALS & SUPPLIES	385	417	317	473	56	13
	EQPMT. (MINOR CAPITAL)	94	26	37	64	38	146
	OTHER EXPENSES	129	186	286	307	121	65
	GRANTS AND CONTRIBUTIONS	3,703	3,825	4,443	4,616	791	21
	TOTAL	11,562	14,111	13,976	16,052	1,941	14

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8425 Course Fees	0	3	0	3	0	0
	8665 After School Vouchers	623	630	705	895	265	42
	8801 Facilities	7	10	6	10	0	0
	TOTAL	630	643	711	908	265	41

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

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
96000	ADMINISTRATION	3	4	4	5	1	25
96040	AGEING AND DISABILITY SERVICES	9	11	10	11	0	0
96050	K. MARGARET CARTER CENTER	16	19	18	19	0	0
96060	POLICY DEVELOPMENT	1	1	1	1	0	0
96080	YOUTH DEVELOPMENT ADMIN	4	3	3	3	0	0
96100	YOUTH COMMUNITY CENTRES	17	20	20	22	2	10
96110	PROGRAMMES - BEFORE/AFTER/OUT	24	28	27	28	0	0
96120	YOUTH POLICY	0	1	1	1	0	0
TOTAL		74	87	84	90	3	3

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

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 96000 General Administration				
Number of Internal compliance reviews within the Ministry for the year	8	2	5	5
Number of Financial Guidance or Compliance training sessions for the year	8	2	Discontinue	Discontinue
BUSINESS UNIT: 96040 Ageing & Disability Services				
Number of customer satisfaction surveys conducted to gauge effectiveness of stakeholder initiatives	1	2	2	1
Number of presentations and awareness events developed or participated in to give information to the public regarding seniors and persons with disabilities (combination)	19	10	21	10
Number of Senior Abuse Reports submitted to ADS by types of abuse: i. Physical ii. Psychological iii. Sexual iv. Financial v. Neglect	51 37 3 44 18	130	188	200
Results from senior abuse investigations: i.unsubstantiated ii.substantiated	102 44	130	188	200
Number of new case management clients: A. Persons under 65yrs with a disability i. Number that included an allegation of abuse (for under 65) B. Persons over 65yrs of age with a disability	200	240	200	210
Average number of cases managed per Case Manager	38	35	38	30
Percentage of senior abuse cases open after three (3) months	46%	30%	40%	40%
Percentage of cases active one year after being opened	14%	15%	15%	15%
Percentage of cases received that were entered into the case management system	100%	100%	100%	100%
BUSINESS UNIT: 96050 K. Margaret Carter Centre				
Increase compliance with First Aid OSHA standards (2009) over the next year	100%	100%	100%	Discontinue
Increase compliance with Fire Safety & Emergency standards (2009) over the next two years	100%	100%	100%	Discontinue
Maintain the number of clients receiving coordinating OT/PT/psychology/community nursing services	15	25	18	26
Increase the number of community initiative/stakeholder relationships	11	12	16	18
Increase the number of clients participating in day programmes: i. Vocational group work skills ii. Functional Skills work skills iii. Recreational therapy programs	20 20 0	20 20 20	20 30 Discontinue	24 Discontinue Discontinue

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

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 96050 K. Margaret Carter Centre - cont.				
Increase the number of work opportunities for clients: i. In-house work contracts ii. Community-based job sites	5 0	8 7	9 Discontinue	10 Discontinue
Improve utilization of the Tuck Shop/Grocery Store programme to work on targeted skills for individual clients	3	4	5	5
Improve or maintain the number of clients demonstrating improvement in life skill goals	Not Available	16	22	Discontinue
Improve or maintain the number of clients demonstrating improvement in functional skills	Not Available	16	22	Discontinue
Increase the number of client fitness initiatives	2	6	2	Discontinue
Number of clients demonstrating consistent engagement in life skills development activities	N/A (new)	N/A (new)	N/A (new)	30
Number of in-service professional development opportunities offered to staff	N/A (new)	N/A (new)	N/A (new)	8
Family and carer satisfaction rating measured through annual satisfaction survey	N/A (new)	N/A (new)	N/A (new)	87%
BUSINESS UNIT: 96080 Youth Development Administration				
Projected number of performance quality inquiry (PQI) to maintain service standards consistent with accreditation per annum.	9	12	10	12
BUSINESS UNIT: 96090 Youth Grants and Investments				
Projected number of short term sponsorship (Investments) to young people who wish to pursue their recreational passions in areas including arts; oration, culinary art, science, technology, engineering and math (STEM) per annum.	2	4	4	6
Projected number of youth-focused organizations and groups in receipt of funding (Grants) per annum.	14	15	17	15
Projected number of youth event (Sponsorship) funding provided to event organizers.	N/A (new)	N/A (new)	N/A (new)	4
BUSINESS UNIT: 96100 Youth Community Centres				
Projected number of Community Enrichment Programmes run per annum.	86	90	90	90
Projected number of Community Enrichment Programme participants per annum.	1,112	900	900	900

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

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 96110 Programmes - Before, After and Out of School				
Projected number of After School Programme registrants per annum.	580	550	623	650
Projected number of Out of School Programme participants per annum.	1,599	1,650	1,600	1,700
Projected number of Before School Programme (BSP) registrants per annum.	N/A (new)	N/A (new)	N/A (new)	150
BUSINESS UNIT: 96120 Youth Policy				
Projected number of National Youth Policy Working Group meetings facilitated per annum.	9	9	13	17
Projected number of National Youth Policy goal objectives met per annum.	6	8	5	8
Projected number of platforms provided for young people to contribute to public dialogue per annum.	5	6	8	6

MISSION STATEMENT

Protecting Children by Strengthening Families.

DEPARTMENT OBJECTIVES

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

HEAD 23 CHILD & FAMILY SERVICES

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25	2025/26	2025/26	2026/27 ESTIMATE	DIFFERENCE	
		ACTUAL	ORIGINAL	REVISED		2025/26 vs 2026/27	
(1)	(2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)	(\$000) (7)	% (8)
2301 SER. TO CHILDREN/YOUNG PERSONS							
33010	HAPPY VALLEY CHILD CARE CTR	1,221	1,200	1,246	1,243	43	4
		1,221	1,200	1,246	1,243	43	4
2302 SER. TO INDIVIDUALS & FAMILIES							
33020	INVESTIGATING AND SCREENING	2,515	2,245	2,272	2,365	120	5
33030	FOSTER CARE	2,154	2,672	2,589	2,630	(42)	(2)
33200	COUNSELLING AND LIFE SKILLS	1,170	1,181	926	1,132	(49)	(4)
33250	CHILD SAFEGUARDING	57	100	79	100	0	0
		5,896	6,198	5,866	6,227	29	0
2303 RESIDENTIAL TREATMENT							
33060	FAMILY PRESERVATION	1,901	3,836	3,294	4,096	260	7
33070	BRANGMAN HOME	1,753	1,195	1,636	1,578	383	32
33080	YOUTH DEVELOPMENT CENTRE	324	306	347	317	11	4
33090	OBSERVATORY COTTAGE	1,601	1,172	1,351	1,132	(40)	(3)
33100	PSYCHO-EDUCATIONAL PROG	2,169	2,119	3,514	2,545	426	20
33110	YOUTH RESIDENTIAL TRMT.	916	1,087	1,108	1,127	40	4
33240	INDEPENDENT LIVING	505	673	648	768	95	14
		9,169	10,388	11,898	11,563	1,175	11
2304 ADMINISTRATION							
33120	ADMINISTRATION	2,242	2,383	2,283	2,563	180	8
33130	GRANT FUNDING	429	95	30	95	0	0
		2,671	2,478	2,313	2,658	180	7
2305 THE MIRRORS PROGRAMME							
33140	MIRRORS PROGRAMME	670	869	838	1,130	261	30
		670	869	838	1,130	261	30
	TOTAL	19,627	21,133	22,161	22,821	1,688	8

HEAD 23 CHILD & FAMILY SERVICES - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	10,263	11,926	11,759	12,689	763	6
	WAGES	1,238	187	264	190	3	2
	OTHER PERSONNEL COSTS	213	129	198	149	20	16
	TRAINING	136	186	166	253	67	36
	TRANSPORT	115	70	121	102	32	46
	TRAVEL	211	252	306	301	49	19
	COMMUNICATIONS	154	225	215	228	3	1
	ADVERTISING & PROMOTION	9	18	15	27	9	50
	PROFESSIONAL SERVICES	3,697	3,929	5,345	4,636	707	18
	RENTALS	1,228	1,682	1,305	1,663	(19)	(1)
	REPAIR AND MAINTENANCE	403	611	594	620	9	1
	INSURANCE	11	7	6	7	0	0
	ENERGY	290	318	341	382	64	20
	CLOTHING, UNIFORMS & LAUNDRY	110	176	154	177	1	1
	MATERIALS & SUPPLIES	437	512	574	567	55	11
	EQUIPMT. (MINOR CAPITAL)	160	111	212	37	(74)	(67)
	OTHER EXPENSES	76	109	96	108	(1)	(1)
	GRANTS AND CONTRIBUTIONS	876	685	490	685	0	0
	TOTAL	19,627	21,133	22,161	22,821	1,688	8

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8165 Nursery Fees - Day Care	210	192	192	192	0	0
	8877 Reimbursements	10	33	33	33	0	0
	TOTAL	220	225	225	225	0	0

HEAD 23 CHILD & FAMILY SERVICES - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (6)	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
	33010 HAPPY VALLEY CHILD CARE CTR	11	11	11	11	0	0
	33020 INVESTIGATION AND SCREENING	17	17	17	17	0	0
	33030 FOSTER CARE	8	9	8	8	(1)	(11)
	33060 FAMILY PRESERVATION	25	33	28	35	2	6
	33070 BRANGMAN HOME	11	10	10	14	4	40
	33080 YOUTH DEVELOPMENT CENTRE	2	2	2	2	0	0
	33090 OBSERVATORY COTTAGE	9	10	8	9	(1)	(10)
	33100 PSYCHOEDUCATIONAL PROGRAM	1	1	1	1	0	0
	33110 YOUTH RESIDENTIAL TRMT	5	7	7	8	1	14
	33120 ADMINISTRATION	4	4	4	4	0	0
	33140 MIRRORS PROGRAMME	4	6	5	7	1	17
	33200 COUNSELLING AND LIFE SKILLS	7	7	7	7	0	0
	TOTAL	104	117	108	123	6	5

HEAD 23 CHILD & FAMILY SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 33010 - Happy Valley Child Care Centre				
Minimum of 85% of children to achieve set developmental and educational milestones.	95%	100%	95%	100%
Number of parents to engage and complete parenting classes.	95%	100%	100%	100%
Satisfaction with services: Family	100%	100%	94%	100%
Satisfaction with services - Referral sources	96%	95%	100%	100%
BUSINESS UNIT: 33020 - Investigation and Screening				
Number of referrals screened using Structured Decision Making tools to determine if they meet the threshold to be screened in or out of the department.	100%	100%	100%	100%
Number of children abuse referrals responded to in the designated response lines.	93%	90%	90%	90%
Number of investigations completed within 30 days	48%	75%	75%	75%
BUSINESS UNIT: 33030 - Foster Care				
Number of active foster parents.	65	70	60	70
Number of foster parents recruited during the fiscal year.	11	10	12	15
Number of foster youth who participate in Life Skills Training	3	10	Discontinue	Discontinue
Percentage of foster children who are maintaining sibling contact	NEW	NEW	NEW	80%
BUSINESS UNIT: 33060 - Family Preservation				
Percentage of 'Family Risk Reassessment of Abuse/Neglect' completed demonstrating behaviours consistent with all service plan goals or some improved behaviour participating in service plan goals.	78%	80%	80%	80%
Number of households where Risk has decreased or remained low/moderate.	63%	70%	70%	70%
Percentage of closed cases, closed due to goals achieved and/refused services with no child protection concerns at closure.	54%	70%	75%	75%
BUSINESS UNIT: 33070 - Brangman Home				
Average cost per resident at the home per day.	\$550	\$550	Discontinued	Discontinue
Number of clients having an educational or vocational plan within 30 days of placement.	100%	100%	100%	100%
Number of adolescents successfully transitioning out of Brangman Home and reintegrating into the family unit/permanent placement.	100%	90%	90%	100%
Number of clients with biopsychosocial driven care plan with identified goals within 60 days of placement	NEW	NEW	NEW	90%

HEAD 23 CHILD & FAMILY SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 33090 - Observatory Cottage				
Number of residents having intake assessment completed within 30 days of intake	90%	90%	90%	100%
Number of Individual Service Plans completed for the year within policy guidelines	80%	90%	90%	100%
Number of Clinical Group Sessions facilitated during the fiscal year	30	40	30	Discontinue
Percentage completed of once weekly life skills group facilitated by Residential Care Officers	NEW	NEW	NEW	80%
BUSINESS UNIT: 33100 - Psycho-Educational Program				
Ensure 100% of families have an agreed reunification plan, before transitioning the child home	Not available	80%	Discontinue	Discontinue
Ensure 100% of families receive after care for 3 months post discharge	NEW	NEW	NEW	100%
Ensure 100% of children have a confirmed transition plan prior to discharge	NEW	NEW	NEW	100%
Ensure 100% of families receive a minimum of three follow-up visits by a Social Worker, per month for a minimum of six months at the completion of the reunification plan	Not available	80%	Discontinue	Discontinue
Number of Clients receiving overseas assessments	4 children	30%	5 children	5 children
BUSINESS UNIT: 33110 - Youth Residential Treatment				
RTS to achieve and maintain 100% compliance with the Children Act 1998, and the Children Amendment Act 2000	90%	90%	90%	90%
Maintain best practices service standards consistent with accreditation to a level of 100% through a PQI process	90%	95%	90%	90%
BUSINESS UNIT: 33120 - Administration				
Ensure all sections within the Department remain 100% compliant with the responsibilities as outlined in the Children Act 1998, and the Children Amendment Act 2000	100%	100%	100%	100%
Ensure all sections maintain the required standards for accreditation by the Council on Accreditation	100%	100%	100%	100%
BUSINESS UNIT: 33130 - Grant Funding				
Assist all grant holders to remain compliant with the responsibilities as outlined in the Grant Agreement	100%	100%	100%	100%
Ensure all grant holders meet the specific goals as outlined in the grant agreement	100%	100%	100%	100%
BUSINESS UNIT: 33140 THE MIRRORS PROGRAMME				
% completion rates of character development programme	100%	100%	100%	100%
2 year post programming education status (% graduated or enrolled)	82%	90%	85%	90%
2 year post programming offending status (% not offended)	92%	95%	95%	95%
2 year post programming employment status (% employed)	45%	55%	50%	55%

HEAD 23 CHILD & FAMILY SERVICES - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 33140 THE MIRRORS PROGRAMME - cont.				
% positive student evaluation of training content	100%	100%	98%	100%
% positive student evaluation of training experience	100%	100%	96%	100%
# Community service events (Field of Learning)	12	12	Discontinued	Discontinued
# persons served (Field of Learning)	209	250	Discontinued	Discontinued
Total # community service hours	656	700	Discontinued	Discontinued
# senior school students social emotional competency trained at senior school level	NEW	NEW	NEW	25
Cohort completion rate- Intensive program	NEW	NEW	NEW	100%
Cohort academic pass rate - Intensive program service year	NEW	NEW	NEW	100%
% of eligible S4 students completing 3 or more college applications (Peer Forward)	NEW	NEW	NEW	40%
% of eligible S4 students completing scholarship applications - Peer Forward	NEW	NEW	NEW	50%
Parent engagement - Parent attendance of clients served	NEW	NEW	NEW	80%
% improvement in "8 Keys of Excellence" impact	NEW	NEW	NEW	80%
# volunteer coaches trained (Enrollment/Reach)	NEW	NEW	NEW	40
Volunteer Life coach 8 month service completion rate	NEW	NEW	NEW	100%
BUSINESS UNIT: 33200 - Counselling and Life Skills				
% of substance abuse assessments completed	95%	95%	95%	95%
% of substance abuse education completed	95%	95%	95%	95%
% of cases closed due to successful completion of service plan	95%	95%	95%	95%
BUSINESS UNIT: 33240 - Independent Living Program				
% of residents who receive plan for independence	N/A (new)	N/A (new)	N/A (new)	100%
% of residents who receive weekly one-to-one support	N/A (new)	N/A (new)	N/A (new)	100%
% of residents who complete the Life Skills Group series	N/A (new)	N/A (new)	N/A (new)	100%
% of residents who receive education and career support	N/A (new)	N/A (new)	N/A (new)	100%
% of residents who implement strategies from Money Management training	N/A (new)	N/A (new)	N/A (new)	100%
% of residents who successfully engage with community resources	N/A (new)	N/A (new)	N/A (new)	100%

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

HEAD 55 FINANCIAL ASSISTANCE

CURRENT ACCOUNT ESTIMATES

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
5501	FINANCIAL ASSISTANCE						
	65050 GRANTS ADMINISTRATION	51,738	51,289	51,289	53,389	2,100	4
	65080 GENERAL ADMIN.	3,997	4,741	4,741	5,012	271	6
	TOTAL	55,735	56,030	56,030	58,401	2,371	4

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
	OBJECT CODE DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	3,641	4,175	4,175	4,392	217	5
	WAGES	6	0	0	0	0	0
	TRAINING	3	12	12	15	3	25
	TRAVEL	1	15	15	15	0	0
	COMMUNICATIONS	13	15	15	19	4	27
	PROFESSIONAL SERVICES	193	300	300	325	25	8
	REPAIR AND MAINTENANCE	17	52	52	64	12	23
	MATERIALS & SUPPLIES	115	152	152	162	10	7
	EQUIPMT. (MINOR)	9	20	20	20	0	0
	GRANTS AND CONTRIBUTIONS	51,737	51,289	51,289	53,389	2,100	4
	TOTAL	55,735	56,030	56,030	58,401	2,371	4

HEAD 55 FINANCIAL ASSISTANCE - continued

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT DESCRIPTION (1) (2)	2024/25 ACTUAL (3)	2025/26 ORIGINAL (4)	2025/26 REVISED (5)	2026/27 ESTIMATE (6)	DIFFERENCE 2025/26 vs 2026/27	
					(7)	% (8)
65080 GENERAL ADMIN.	34	41	34	41	0	0
TOTAL	34	41	34	41	0	0

HEAD 55 FINANCIAL ASSISTANCE - continued

Performance Measures

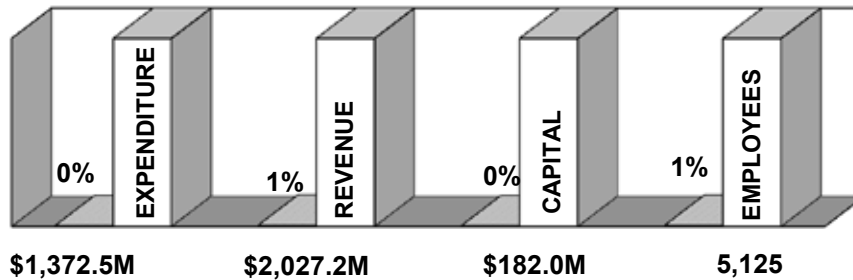
MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 65050 - Grants Administration				
Reduce recoverable debt from prior year	15%	15%	24%	25%
Reduce number of "able-bodied" and/or "earnings low" clients from prior year	18%	20%	15%	20%
Reduce number of legitimate client complaints from prior year	50%	75%	50%	75%
BUSINESS UNIT: 65080 - General Administration				
Reduce number of Review Board appeals from prior year	50%	50%	50%	50%

MINISTRY OF HOME AFFAIRS



The Hon. Alexa Lightbourne, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE (\$000) (6)	DIFFERENCE 2025/26 vs 2026/27		
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		(\$000) (7)	% (8)	
CURRENT EXPENDITURE (\$000)								
93	MIN. OF HOME AFFAIRS HQ	1,230	3,584	3,556	3,899	315	9	
89	ENERGY	539	526	680	795	269	51	
97	LAND TITLE & REGISTRATION	1,476	1,657	1,657	1,873	216	13	
		3,245	5,767	5,893	6,567	800	14	
REVENUE (\$000)								
93	MIN. OF HOME AFFAIRS HQ	0	4	4	88	84	0	
89	ENERGY	18,514	15,385	15,120	14,112	(1,273)	(8)	
97	LAND TITLE & REGISTRATION	523	412	429	414	2	0	
		19,037	15,801	15,553	14,614	(1,187)	(8)	
CAPITAL EXPENDITURE (\$000)								
	ACQUISITIONS	21	550	0	500			
	DEVELOPMENT	0	0	0	350			
		21	550	0	850			
						FOR DETAILS OF SCHEMES SEE SEC C PAGES 4 - 16		
EMPLOYEE NUMBERS								
		23	33	30	34	1	3	



Ministry Estimates compared with total Government Estimates

MISSION STATEMENT

To empower Bermuda residents by promoting affordability and prosperity through transparency in property ownership and rights, consumer protection, energy sustainability, and focused legislative change.

DEPARTMENT OBJECTIVES

1. To provide strategic leadership, policy direction, legislative, financial and operational oversight of Departments and sections within the Ministry for the delivery of excellent public service.
2. To provide oversight of the relationship between the Landlord and Tenant through effective policies and legislation to ensure equitable standards and fairness.
3. To advance consumer protection through public engagement, education, and effective regulation.
4. To develop deepened relations with CARICOM and its member states to explore greater economic and cultural opportunities of mutual benefit.
5. To advance enhanced safeguards for affordability for all Bermuda residents.
6. To support the Regulatory Authority in ensuring fair and transparent regulation across various sectors.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
9301	GENERAL						
103000	ADMINISTRATION	1,228	2,439	2,411	2,526	87	4
103010	CONSUMER AFFAIRS - ADMIN	2	1,145	1,145	1,373	228	20
	TOTAL	1,230	3,584	3,556	3,899	315	9

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	769	1,734	1,732	1,727	(7)	(0)
	WAGES	13	0	0	0	0	0
	OTHER PERSONNEL COSTS	1	0	0	0	0	0
	TRAINING	1	8	11	8	0	0
	TRANSPORT	0	1	1	1	0	0
	TRAVEL	26	109	104	109	0	0
	COMMUNICATIONS	6	36	26	21	(15)	(42)
	ADVERTISING & PROMOTION	0	48	38	56	8	17
	PROFESSIONAL SERVICES	309	1,420	1,345	1,732	312	22
	RENTALS	3	69	120	83	14	20
	REPAIR AND MAINTENANCE	10	46	46	46	0	0
	ENERGY	0	11	11	11	0	0
	MATERIALS & SUPPLIES	32	67	74	67	0	0
	EQUIPMT. (MINOR CAPITAL)	4	27	26	27	0	0
	OTHER EXPENSES	1	8	19	11	3	38
	GRANT AND CONTRIBUTIONS	55	0	3	0	0	0
	TOTAL	1,230	3,584	3,556	3,899	315	9

HEAD 93 MINISTRY OF HOME AFFAIRS HQ - continued

REVENUE SUMMARY

(1)	REVENUE SOURCE (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)		2025/26 vs 2026/27 (\$000) (7)	% (8)
	8457 Licence General	0	4	4	88	84	2,100
	TOTAL	0	4	4	88	84	2,100

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

(1)	BUSINESS UNIT DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27 ESTIMATE	DIFFERENCE	
		ACTUAL (3)	ORIGINAL (4)	REVISED (5)		2025/26 vs 2026/27 (7)	% (8)
	103000 ADMINISTRATION	8	8	8	8	0	0
	103010 CONSUMER AFFAIRS	0	8	7	8	0	0
	TOTAL	8	16	15	16	0	0

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

HEAD 93 MINISTRY OF HOME AFFAIRS HQ - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 103000 ADMINISTRATION				
Percentage of Throne Speech Initiatives completed within the fiscal year	N/A	100%	75%	100%
Complete CARICOM process and Green Paper	N/A	100%	75%	100%
Complete CARICOM consultation and White Paper	N/A	N/A	N/A	100%
Launch a National Consumer Rights and Pricing Education Campaign aligned with the Affordable Bermuda Agenda	N/A	N/A	N/A	100%
Establish a registry of rent-controlled properties available on the market	N/A	N/A	N/A	75%
Review current policies governing and influencing the pricing of imported essential goods to identify affordability pathways	N/A	N/A	N/A	100%
Modernize the legislative framework governing property rentals to strengthen protections for both landlord and tenants	N/A	N/A	N/A	100%
Enhance consumer protection by expanding the regulatory framework to cover all critical goods and service	N/A	N/A	N/A	100%
Update and finalize the National Electricity Sector Policy	N/A	N/A	N/A	100%
Establishment of a Community Solar Framework	N/A	N/A	N/A	100%
BUSINESS UNIT: 103010 Consumer Affairs				
Number of Product Recall Investigations	107	-	300	300
Number of Product Recalls removed from sale	9	20	52	50
Number of valid Consumer Complaint Investigations	1,400	2,000	1,371	1,500
Number of Rent Inspections	401	2,500	312	350
Number of Rent Commissioner Appeals	0	3	5	5

HEAD 89 ENERGY

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

To support the development of policy and legislation for the space, energy, and telecommunications industries.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT	DESCRIPTION	2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
8901 GENERAL							
99000 ADMINISTRATION		539	526	680	795	269	51
	TOTAL	539	526	680	795	269	51

HEAD 89 ENERGY - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	SALARIES	481	514	459	640	126	25
	WAGES	2	0	0	0	0	0
	TRAINING	0	2	60	52	50	2,500
	TRAVEL	0	4	14	16	12	300
	COMMUNICATIONS	1	2	2	2	0	0
	ADVERTISING & PROMOTION	1	1	3	1	0	0
	PROFESSIONAL SERVICES	47	0	134	80	80	0
	REPAIR AND MAINTENANCE	1	1	1	1	0	0
	MATERIALS & SUPPLIES	5	2	2	3	1	50
	EQUIPMT. (MINOR/MAJOR CAPIT.)	0	0	4	0	0	0
	OTHER EXPENSES	1	0	1	0	0	0
	TOTAL	539	526	680	795	269	51

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(\$000)	(\$000)	(\$000)	(\$000)	(7)	(8)
		(3)	(4)	(5)	(6)		
	8431 General Fees	8,180	5,981	5,098	4,100	(1,881)	(31)
	8432 Commercial Fees	46	106	106	106	0	0
	8433 Mass Media Fees	27	30	27	27	(3)	(10)
	8434 Carrier Fees	10,084	9,091	9,712	9,713	622	7
	8655 Electricity	177	177	177	166	(11)	(6)
	TOTAL	18,514	15,385	15,120	14,112	(1,273)	(8)

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	99000 ADMINISTRATION	4	4	4	5	1	25
	TOTAL	4	4	4	5	1	25

HEAD 89 ENERGY - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: 99000 - Administration				
Percentage of queries resolved within 2 days of receipt.	0	100%	70%	80%
Number of public information sessions on energy and telecommunication matters.	0	6	3	4
Number of policy recommendations submitted to the Minister in the year.	0	5	4	5
Number of legislative amendments tabled	0	3	2	2
Number of cabinet memoranda submitted to Cabinet*	0	5	3	4
Number of project initiatives	0	5	4	5

* New Measures

HEAD 97 LAND TITLE & REGISTRATION

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

1. To maintain an electronic register of legal estates and interests in Land, to protect ownership for owners and third parties.
2. To create and maintain the Index Map.
3. To reduce the current backlog of land title registration applications by 50% within 12 months, utilizing a combination of increased staffing capacity, automation, and streamlined processes to enhance results.
4. To maintain the Deeds Registry and ensure transfer notices are complete.

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG	BUSINESS UNIT	2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE		
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
9702	LAND TITLE						
	107030 LAND TITLE MANAGEMENT	1,476	1,657	1,657	1,873	216	13
	TOTAL	1,476	1,657	1,657	1,873	216	13

HEAD 97 LAND TITLE & REGISTRATION - continued

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	1,111	1,316	1,301	1,394	78	6
	TRAINING	3	1	9	10	9	900
	TRAVEL	0	2	2	16	14	700
	COMMUNICATIONS	0	2	2	2	0	0
	ADVERTISING & PROMOTION	0	1	1	1	0	0
	PROFESSIONAL SERVICES	83	54	54	154	100	185
	RENTALS	171	171	171	171	0	0
	REPAIR AND MAINTENANCE	59	64	67	75	11	17
	INSURANCE	33	35	39	39	4	11
	MATERIALS & SUPPLIES	16	11	11	11	0	0
	TOTAL	1,476	1,657	1,657	1,873	216	13

REVENUE SUMMARY

REVENUE SOURCE						DIFFERENCE	
REVENUE SOURCE		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL (\$000)	ORIGINAL (\$000)	REVISED (\$000)	ESTIMATE (\$000)	(\$000)	%
		(3)	(4)	(5)	(6)	(7)	(8)
	8294 Land Title Registry Fees	506	402	374	404	2	0
	8881 Penalties	17	10	55	10	0	0
	TOTAL	523	412	429	414	2	0

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

BUSINESS UNIT						DIFFERENCE	
BUSINESS UNIT DESCRIPTION		2024/25	2025/26	2025/26	2026/27	2025/26 vs 2026/27	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE		%
		(3)	(4)	(5)	(6)	(7)	(8)
	107030 LAND TITLE MANAGEMENT	11	13	11	13	0	0
	TOTAL	11	13	11	13	0	0

HEAD 97 LAND TITLE & REGISTRATION - continued

Performance Measures

MEASURE/INDICATOR	ACTUAL OUTCOME 2024/25	ORIGINAL FORECAST 2025/26	REVISED FORECAST 2025/26	TARGET OUTCOME 2026/27
BUSINESS UNIT: Land Title Management (107030)				
To maintain the registering of Mortgages, Alien Register, Land Transfer Notices to within 10 days of receipt in the office.	100%	100%	100%	Discontinued
Increase digital data pertaining to land ownership	100%	100%	100%	Discontinued
Increase public/stakeholders' use of LTRO IT technology	100%	100%	100%	Discontinued
Reduce the current backlog of land title registration applications by 1,000 within 12 months	N/A	N/A	N/A	100%
Implement a new Land Management System by December 2026	N/A	N/A	N/A	100%

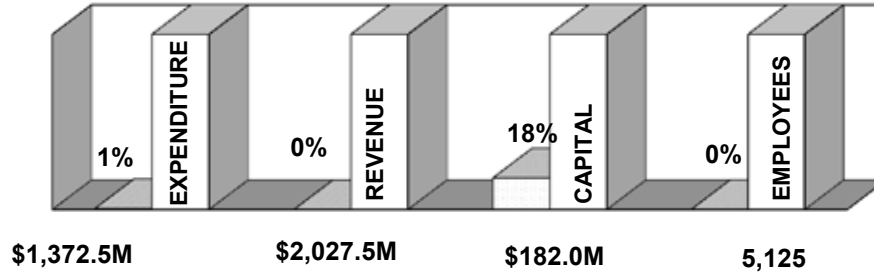
MINISTRY OF HOUSING & MUNICIPALITIES



The Hon. Zane DeSilva, JP, MP

HEAD (1)	DESCRIPTION (2)	2024/25	2025/26	2025/26	2026/27	DIFFERENCE	
		ACTUAL (\$000) (3)	ORIGINAL (\$000) (4)	REVISED (\$000) (5)	ESTIMATE (\$000) (6)	2025/26 vs 2026/27 (\$000) (7)	% (8)
CURRENT EXPENDITURE (\$000)							
90	MIN. OF HOUSING & MUNICIPALITIES HQ	0	914	914	937	23	3
53	BERMUDA HOUSING CORPORATION	6,640	6,640	6,640	7,269	629	9
		6,640	7,554	7,554	8,206	652	9
CAPITAL EXPENDITURE (\$000)							
	ACQUISITIONS	0	0	8	0		
	DEVELOPMENT	26,362	22,960	28,024	32,863		
		26,362	22,960	28,032	32,863		
EMPLOYEE NUMBERS		0	5	5	5	0	0

*FOR DETAILS OF
SCHEMES SEE
SEC C PAGES 4 - 16*



MISSION STATEMENT

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

DEPARTMENT OBJECTIVES

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

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

**CURRENT
ACCOUNT
ESTIMATES**

GENERAL SUMMARY

EXPENDITURE						DIFFERENCE	
PROG		2024/25	2025/26	2025/26	2026/27	2025/26	
BUSINESS UNIT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
(1)	(2)	(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
9001 GENERAL							
100000	ADMINISTRATION	0	914	914	937	23	3
	TOTAL	0	914	914	937	23	3

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE						DIFFERENCE	
OBJECT CODE	DESCRIPTION	2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	(2)	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
		(\$000)	(\$000)	(\$000)	(\$000)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
	SALARIES	0	465	465	597	132	28
	OTHER PERSONNEL COSTS	0	0	0	4	4	0
	TRAINING	0	3	3	4	1	33
	TRAVEL	0	25	25	25	0	0
	COMMUNICATIONS	0	11	11	15	4	36
	ADVERTISING & PROMOTION	0	3	3	3	0	0
	PROFESSIONAL SERVICES	0	388	388	257	(131)	(34)
	RENTALS	0	0	0	6	6	0
	REPAIR AND MAINTENANCE	0	2	2	2	0	0
	ENERGY	0	2	2	2	0	0
	MATERIALS & SUPPLIES	0	14	14	17	3	21
	OTHER EXPENSES	0	1	1	5	4	400
	TOTAL	0	914	914	937	23	3

EMPLOYEE NUMBERS (FULL-TIME EQUIVALENTS)

						DIFFERENCE	
BUSINESS UNIT		2024/25	2025/26	2025/26	2026/27	2025/26	
(1)	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	ESTIMATE	vs	
	(2)	(3)	(4)	(5)	(6)	2026/27	%
		(3)	(4)	(5)	(6)	(7)	(8)
100000	ADMINISTRATION	0	5	5	5	0	0
	TOTAL	0	5	5	5	0	0

HEAD 53 BERMUDA HOUSING CORPORATION

CURRENT ACCOUNT ESTIMATES

MISSION STATEMENT

RENTAL AND MORTGAGE ASSISTANCE.

DEPARTMENT OBJECTIVES

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

GENERAL SUMMARY

EXPENDITURE PROG BUSINESS UNIT		2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
5301	GENERAL						
	63010 RENTAL ASSISTANCE GRANT	6,640	6,640	6,640	7,269	629	9
	TOTAL	6,640	6,640	6,640	7,269	629	9

SUBJECTIVE ANALYSIS OF CURRENT ACCOUNT ESTIMATES

EXPENDITURE		2024/25 ACTUAL (\$000)	2025/26 ORIGINAL (\$000)	2025/26 REVISED (\$000)	2026/27 ESTIMATE (\$000)	DIFFERENCE 2025/26 vs 2026/27	
(1)	(2)	(3)	(4)	(5)	(6)	(\$000) (7)	% (8)
	GRANTS & CONTRIBUTIONS	6,640	6,640	6,640	7,269	629	9
	TOTAL	6,640	6,640	6,640	7,269	629	9

EXPLANATORY NOTES

CAPITAL ACCOUNT ESTIMATES

1. The Appropriation Act 2026 will include two schedules describing the Capital Development Estimates and the Capital Acquisitions Estimates. It will authorise the Minister of Finance to pay sums out of the Consolidated Fund on any of the projects listed, subject to certain conditions.
2. As regards the Capital Acquisitions Estimates, the accounting responsibility for any such expenditure shall fall exclusively on the Permanent Secretary or Head of Department as being the Accounting Officer for that Department and may only be delegated to another officer on the express authority of the Minister of Finance.
3. With respect to the Capital Development Estimates, the accounting responsibilities for all such expenditure shall rest with the Permanent Secretary of Public Works & Environment. The Permanent Secretary would be the Accounting Officer for all projects falling within the ambit of the Capital Development Estimates, with the exception of minor works, where the accounting responsibility will remain with the relevant Head of Department. Likewise, for those capital projects which the Minister of Finance delegates the accounting responsibility for such expenditure to a Ministry other than Public Works & Environment, the applicable Permanent Secretary or Head of Department shall be regarded as the Accounting Officer for such projects.
4. Notwithstanding the above, the Permanent Secretary of Public Works & Environment has an obligation to ensure that proper consultation with the Head of the client department is maintained throughout all phases of a project.
5. The accounting code structure utilised by the Government is as follows:

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

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

NOTES TO SCHEDULE B - CAPITAL DEVELOPMENT

- 1) The following explanations refer to notations immediately following the project description:
- N - A new project not previously reported, either in the 2025/26 estimates or subsequent Supplementary Estimates.
 - CC - A completed project, either in the 2024/25 financial year or anticipated in 2025/26 year.
 - R - The Total Authorised Figure (T.A.F.) is revised in these estimates from the figure which was last reported in either the 2025/26 estimates or a subsequent Supplementary Estimate.
 - S - The T.A.F. was established or revised pending approval of Supplementary Estimates for 2024/25 or 2025/26.
- 2) The following explanations indicate the basis of the T.A.F. estimate:
- A - Class A estimate is a "Second Estimate" based on complete working drawings and specifications and is prepared before tendering and/or procurement.
 - B - Class B estimate is a "First Estimate" prepared after design and specifications work is roughly 20% to 40% complete. This is the first stage at which a realistic estimate based on quantities can be prepared. Inflation based on target construction schedules is also estimated.
 - C - Class C estimate is an "Updated Order of Cost" prepared after project requirements have been defined and preliminary design work has started and is 5% to 10% complete.
 - D - Class D estimate is an "Order of Cost" based upon preliminary concepts which may change as the scope of the project becomes more clearly defined.
 - E - The figure represents a cash allocation rather than a project cost. It is applied to rolling programmes for highways and water works, to minor and small projects allocations, also to the provision of capital grant funding to Government Quangos. In these instances the volume of work or cost of acquisition is determined by reference to the financing available; generally the T.A.F. is not cumulative and represents the provision for the one year only.

NOTES TO SCHEDULE C - CAPITAL ACQUISITIONS

- 1) The following explanations refer to notations immediately following the acquisition description:
- M - Mixture of replacement and new.
 - N - New (versus replacement) item.
 - R - Replacement item of similar quality or standard.
 - U - Upgrade of a replacement item of similar quality or standard.

EXPLANATORY NOTES - continued

MISCELLANEOUS SMALL PROJECTS (75053)

In 2024/25 this covered:-

	(\$000)
Keep Bermuda Beautiful (KBB) Grant	60
Onsite Engineering (Dr. Cann Park)	52
Western Stars Sports Club	117
Miscellaneous	43
TOTAL	272

CAPITAL ACCOUNT ESTIMATES

CAPITAL DEVELOPMENT

SCHEDULE B

HEAD 65 - COMPLETED, NEW & CONTINUED PROJECTS

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		ACTUAL TO 31/3/25 (\$000)	ACTUAL 2024/25 (\$000)	ORIGINAL ESTIMATE 2025/26 (\$000)	REVISED ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)	
(1)	(2)	TAF (\$000) (3)	(4)	(5)	(6)	(7)	(8)	
NON-MINISTRY DEPARTMENTS								
GOVERNOR & STAFF								
75340	Government House Improvements	A	11,600	3,350	954	2,000	2,044	1,050
			11,600	3,350	954	2,000	2,044	1,050
LEGISLATURE								
75230	Parliament Bldg. Refurb.	A	20,000	4,367	368	900	674	1,700
			20,000	4,367	368	900	674	1,700
			31,600	7,717	1,322	2,900	2,718	2,750
CABINET & DIGITAL INNOVATION								
CABINET OFFICE								
75349	Comm Clubs & Comm Invest Grant	R/A	3,000	1,252	0	1,000	1,191	500
			3,000	1,252	0	1,000	1,191	500
POST OFFICE								
75369	Relocation of BMPC	D	4,200	0	0	0	0	100
			4,200	0	0	0	0	100
			7,200	1,252	0	1,000	1,191	600
MINISTRY OF JUSTICE								
CORRECTIONS								
75027	Prisons Minor Works	E	700	187	187	600	600	600
75227	Prisons Refurbishment	A	3,800	1,021	24	0	226	1,647
75365	Prisons - Westgate Plumbing Refit	A	650	3	3	0	0	0
			5,150	1,211	214	600	826	2,247
			5,150	1,211	214	600	826	2,247
MINISTRY OF EDUCATION								
DEPARTMENT OF EDUCATION								
75008	Education Minor Works	E	1,000	23	23	385	333	879
75152	School Safety	A	10,000	9,397	79	41	35	515
75239	Driveway Refurbishments - Schools	A	1,000	261	0	0	0	68
75242	Improvement of School Fields	A	2,000	98	0	0	0	0
75284	School Bathroom Renovations	A	4,000	3,300	0	125	125	72

CAPITAL DEVELOPMENT

SCHEDULE B - continued

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		TAF (\$000)	ACTUAL		ORIGINAL	REVISED	ESTIMATE 2026/27 (\$000)
				TO 31/3/25 (\$000)	ACTUAL 2024/25 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2025/26 (\$000)	
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
MINISTRY OF EDUCATION - cont.								
75310	Cedarbridge Academy Works	R/A	10,330	7,919	178	1,039	1,039	1,368
75350	Whitney Institute Works	R/A	1,700	829	75	425	425	425
75360	Education Reform - Classrooms	A	15,700	7,212	3,558	2,329	2,329	5,582
75370	Berkeley Institue Works	A	2,000	0	0	920	920	0
			47,730	29,039	3,913	5,264	5,206	8,909
BERMUDA COLLEGE								
75285	Bda College Capital Grant	R/E	4,640	3,050	1,050	500	500	1,090
			4,640	3,050	1,050	500	500	1,090
			52,370	32,089	4,963	5,764	5,706	9,999
MINISTRY OF HEALTH								
HEALTH								
75136	Sylvia Richardson Care Facility	A	500	20	20	300	111	450
75248	Lefroy House Refurbishment	A	20,100	2,898	15	0	0	0
75347	Parish Clinics Refurbishment	A	3,000	641	154	2,204	1,500	890
75361	Lefroy House Care Community	N	65,300	1	1	620	140	500
75374	Health Minor Works	N/E	200	0	0	0	0	200
			89,100	3,560	190	3,124	1,751	2,040
HOSPITALS								
75021	M.W.I. Minor Works	R/E	132	124	124	126	126	131
75022	M.W. I. Infrastructure Upgrades	R/A	25,000	13,666	1,500	1,500	3,500	2,000
75304	KEMH Capital Grant	R/A	35,000	7,789	5,000	5,000	15,000	10,000
			60,132	21,579	6,624	6,626	18,626	12,131
			149,232	25,139	6,814	9,750	20,377	14,171
MINISTRY OF PUBLIC WORKS & ENVIRONMENT								
MIN. OF PUBLIC WORKS & ENVIRONMENT HQ								
75050	Minor Works	E	1,600	353	353	300	300	300
75053	Miscellaneous Small Projects	E	2,400	272	272	280	692	280
75099	Office Relocations/Alterations	R/A	45,000	32,672	462	5,085	3,000	5,413
75358	Roadside Fencing	R/A	1,000	389	197	200	200	380
75359	Landscape Works	A	850	645	0	0	0	150
75375	Community Beautification	N	3,000	0	0	0	0	3,000
			53,850	34,331	1,284	5,865	4,192	9,523

SCHEDULE B - continued

CAPITAL DEVELOPMENT

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		TAF (\$000)	ACTUAL	ACTUAL	ORIGINAL	REVISED	ESTIMATE
				TO 31/3/25 (\$000)	2024/25 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
MINISTRY OF PUBLIC WORKS & ENVIRONMENT - cont.								
PARKS								
75101	Park Improvements	E	2,000	450	450	1,200	1,200	1,700
75234	Parks Maintenance Yard Facility	A	15,000	2,699	421	500	500	1,000
			17,000	3,149	871	1,700	1,700	2,700
ENVIRONMENT & NATURAL RESOURCES								
75236	Aquarium Refurbishment	A	5,100	4,270	280	100	140	240
75271	Minor Works - Environ and Natural Res.	E	500	41	41	150	150	150
75367	Agriculture Services Centre	A	16,750	6	6	2,500	600	2,500
75371	BAMZ Master Plan - Infrastructure	N	20,000	0	0	1,750	400	1,732
			42,350	4,317	327	4,500	1,290	4,622
PUBLIC LANDS & BUILDINGS								
75112	Major Building Upgrade Projects	R/A	75,000	63,792	3,600	3,639	4,333	4,500
75298	GAB/GPO - Bathroom Upgrades	A	1,300	69	0	250	50	250
75309	All Schools Maintenance	A	65,500	47,778	3,227	2,900	4,000	3,000
75327	Horseshoe Bay Beach	E	6,000	4,294	41	50	100	150
75330	Allenhurst - Old Police Station	A	4,700	270	7	0	0	0
75331	Devon Springs Redevelopment	A	4,000	1,009	0	0	0	0
75357	Solar PV - Government Buildings	R/A	5,000	2,962	56	50	300	1,400
75366	Electrical Vehicle Infrastructure	A	5,000	29	29	300	50	500
			166,500	120,203	6,960	7,189	8,833	9,800
WORKS & ENGINEERING								
75042	Road Works	E	7,500	3,570	3,570	5,000	5,750	5,000
75043	Solid Waste Capital Maintenance	E	2,400	337	337	760	625	650
75044	Water Projects	E	1,500	547	547	1,080	551	1,100
75046	Improvements St Lighting	E	600	478	478	350	350	120
75048	Bus Shelters	E	200	63	63	150	100	175
75051	Private Rd. St Lighting & Imp	E	200	0	0	75	25	25
75061	St. Georges Sewage Plant	B	5,000	1,778	173	250	450	250
75064	Asbestos Disposal	B	15,000	3,665	259	300	700	575
75096	Swing Bridge Refurbishments	B	70,000	4,402	537	3,750	442	9,436
75116	Structural Refurbishmt of Bridges	A	19,000	9,299	653	1,075	1,400	450
75117	Refurb Ferry Docks & Public Land'gs	R/A	58,500	54,332	929	315	540	492
75127	Reconstruction Retaining Walls	E	500	0	0	0	0	0
75142	Stabilize Road Side Rock Cut	E	200	0	0	0	0	0
75144	Foreshore Protection Works	A	18,040	8,199	44	1,200	350	900
75180	Indoor Air Quality/Environment	A	5,800	3,668	171	250	250	350
75207	Causeway Refurbishment	D	65,300	2,617	12	70	70	50
75209	Middle Road - Warwick Sidewalk Sch.	A	3,500	681	0	250	0	100
75210	Tynes Bay Waste Trtmt Expansion	A	200,000	56,645	3,748	5,575	2,484	8,800
75258	Dangerous Walls and Rock Cuts	S/A	23,000	10,829	2,510	1,525	1,400	1,500
75264	Quarry Refurbishment	R/A	25,000	13,792	1,906	5,553	1,400	7,000
75293	Pembroke Canal Upgrading	A	7,590	3,313	34	500	200	700

SCHEDULE B - continued

CAPITAL DEVELOPMENT

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		TAF (\$000)	ACTUAL	ACTUAL	ORIGINAL	REVISED	ESTIMATE
				TO 31/3/25 (\$000)	2024/25 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
MINISTRY OF PUBLIC WORKS & ENVIRONMENT - cont.								
75294	RO Plants - Electrical Systems	A	4,210	1,389	85	250	250	1,000
75308	Tynes Bay - Capital Maintenance	A	140,000	84,525	4,444	2,000	5,000	950
75324	Morgan's Point Remediation	A	38,000	16,514	23	75	75	75
75345	Water/Sewage Capital Maintenance	A	900	641	641	885	445	585
			711,940	281,284	21,164	31,238	22,857	40,283
			991,640	443,284	30,606	50,492	38,872	66,928
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT								
MIN. TOURISM & TRANSPORT, CULTURE & SPORT HQ								
75342	Bermuda Airport Authority Capital Grant	R/E	16,500	11,324	1,303	2,713	1,500	3,505
			16,500	11,324	1,303	2,713	1,500	3,505
SPORT & RECREATION								
75128	National Sports Centre Capital Grant	R/E	8,050	3,197	349	800	800	2,500
75306	Golf Courses Improvement	A	10,000	6,938	122	1,415	1,415	916
			18,050	10,135	471	2,215	2,215	3,416
MARINE & PORTS								
75037	Floating Docks Refits	B	2,350	292	292	525	20	500
75351	Workshop Renovations	R/A	12,600	7,470	24	1,362	300	1,000
75352	Ferry Bow Loading Relocation - St. Geo.	S/A	280	279	8	0	0	0
			15,230	8,041	324	1,887	320	1,500
PUBLIC TRANSPORTATION								
75354	Facilities & Infrastructure	A	10,000	6,252	483	1,600	750	1,300
			10,000	6,252	483	1,600	750	1,300
DEPARTMENT OF CULTURE								
75368	Maker Spaces for Creatives	A	1,000	222	222	50	50	69
			1,000	222	222	50	50	69
			60,780	35,974	2,803	8,465	4,835	9,790
MINISTRY OF NATIONAL SECURITY								
DEFENCE								
75325	Defence - Minor Works	E	100	0	0	0	0	0
75362	Defence - Coast Guard Maint. Shed	R/A	2,060	195	145	0	58	900
75363	Defence - Officers Mess Bathroom	D	300	0	0	0	0	0
75364	Defence - Coast Guard Unit St. David's	R/A	1,400	82	52	1,000	1,300	0
			3,860	277	197	1,000	1,358	900
POLICE								
75103	Police Headquarters Prospect	A	70,000	2,176	156	2,000	1,595	1,000
			70,000	2,176	156	2,000	1,595	1,000

SCHEDULE B - continued

CAPITAL DEVELOPMENT

BUSINESS UNIT	MINISTRY/PROJECT/NOTE		TAF (\$000)	ACTUAL TO	ACTUAL	ORIGINAL ESTIMATE	REVISED ESTIMATE	ESTIMATE
				31/3/25 (\$000)	2024/25 (\$000)	2025/26 (\$000)	2025/26 (\$000)	2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
MINISTRY OF NATIONAL SECURITY - cont.								
CUSTOMS								
75372	Building Dock Scanner Hall	R/N	2,100	0	0	395	0	600
			2,100	0	0	395	0	600
FIRE SERVICES								
75355	Building Remediation Works - Airport	CC	1,000	262	0	0	0	0
			1,000	262	0	0	0	0
			76,960	2,715	353	3,395	2,953	2,500
MINISTRY OF YOUTH, SOCIAL DEV. & SENIORS								
MIN. OF YOUTH, SOCIAL DEVE. & SENIORS HQ								
75093	Seniors Day Care Facility	R/N	7,500	0	0	1,500	600	1,800
75119	Community Centre Upgrades	N	300	181	181	157	197	23
75197	KMCC Seniors ID Program - Renovation	N	100	0	0	45	45	0
			7,900	181	181	1,702	842	1,823
CHILD & FAMILY SERVICES								
75020	Youth Transitional Living Centre	A	2,500	155	0	0	0	65
75376	S.A.R.T. Facility	N	304	0	0	0	0	303
			2,804	155	0	0	0	368
			10,704	336	181	1,702	842	2,191
MINISTRY OF HOME AFFAIRS								
MIN. OF HOME AFFAIRS HQ								
75034	Open Spaces/ Environ Improvements	N	11,100	0	0	0	0	0
			11,100	0	0	0	0	0
ENERGY								
75344	Community Solar Project	CC	350	619	0	0	0	350
			350	619	0	0	0	350
			11,450	619	0	0	0	350
MINISTRY OF HOUSING & MUNICIPALITIES								
MIN. OF HOUSING & MUNICIPALITIES HQ								
75003	Corporation of St. George's Grant	E	7,600	5,640	800	800	800	800
75054	BLMC - Capital Grant	R/E	30,250	18,988	834	1,254	1,254	1,262
75334	BLMC - South Basin Land Reclaim	E	39,000	2,036	2,036	3,061	3,061	3,078
75346	BLMC - King's Wharf	E	15,000	562	562	845	5,909	850
			91,850	27,226	4,232	5,960	11,024	5,990
BERMUDA HOUSING CORPORATION								
75320	BHC Residential Housing Grant	R/A	43,500	10,300	5,000	6,500	6,500	16,355
75332	BHC Capital Grant	R/E	38,300	17,130	17,130	10,500	10,500	10,518
			81,800	27,430	22,130	17,000	17,000	26,873
			173,650	54,656	26,362	22,960	28,024	32,863
TOTAL ALL CAPITAL DEVELOPMENT			1,570,736	604,992	73,618	107,028	106,344	144,389

CAPITAL ACCOUNT ESTIMATES

CAPITAL ACQUISITIONS

SCHEDULE C

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL	ORIGINAL	REVISED	ESTIMATE
			2024/25	ESTIMATE	ESTIMATE	ESTIMATE
(1)	(2)		(\$000)	(\$000)	(\$000)	(\$000)
			(3)	(4)	(5)	(6)
NON-MINISTRY DEPARTMENTS						
GOVERNOR & STAFF						
76406	FURNISHINGS	N	0	0	0	6
			0	0	0	6
OFFICE OF THE AUDITOR						
76605	COMPUTER EQUIPMENT	M	34	21	20	0
			34	21	20	0
PARLIAMENTARY REGISTRAR						
76844	OFFICE FURNITURE & EQPMT.	N	0	17	16	10
			0	17	16	10
INFORMATION COMMISSIONER'S OFFICE						
76873	FURNITURE & EQUIPMENT	M	0	0	0	36
76874	COMPUTER SOFTWARE	U	6	10	0	0
			6	10	0	36
PRIVACY COMMISSIONER'S OFFICE						
76882	OFFICE FURNITURE & EQPMT.	N	0	0	0	3
76883	COMPUTER EQUIPMENT	N	0	18	0	0
			0	18	0	3
			40	66	36	55
CABINET OFFICE & DIGITAL INNOVATION						
CABINET OFFICE						
76553	OFFICE FURNITURE & EQMT.	R	0	20	8	12
76578	COOPERATIVE FOOD SUPPLY	N	0	500	0	0
			0	520	8	12
POST OFFICE						
76013	CYCLES	R	0	17	16	0
76663	COMPUTER EQUIPMENT	R	11	0	0	41
			11	17	16	41
LIBRARIES & ARCHIVES						
76343	SHELVING	R	67	0	0	0
76535	COMPUTER EQUIPMENT	R	0	5	5	14
76899	FIRE ALARM SYSTEM	R	42	0	0	0
			109	5	5	14
INFORMATION & DIGITAL TECHNOLOGIES						
76074	INFRASTRUCTURE COMPUTER	M	441	400	495	600
76075	DEVELOPMENT PROJECTS	N	663	400	625	650
76169	NETWORK UPGRADE	U	1,094	2,500	1,480	1,000
76172	ISERIES SYSTEMS/SERVERS	R	543	295	295	350
76463	WINTEL SYSTEMS/SERVERS	M	1,589	950	1,650	965
76591	GOV'T PORTAL/WEBSITE	U	388	505	505	485
76639	E-GOVERNMENT INITIATIVES	N	302	545	545	600
76866	IT SECURITY	N	589	930	930	850
			5,609	6,525	6,525	5,500

CAPITAL ACQUISITIONS

SCHEDULE C - continued

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL	ORIGINAL	REVISED	ESTIMATE
			2024/25 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2025/26 (\$000)	2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)
CABINET OFFICE & DIGITAL INNOVATION - cont.						
DEPT. OF COMMUNICATIONS						
76426	COMPUTER HARDWARE	R	8	0	0	15
76580	PHOTOCOPIER	R	12	0	0	0
76757	EQUIPMENT	R	0	7	5	0
			20	7	5	15
DEPT. OF EMP. & ORG. DEVELOPMENT						
76665	COMPUTER EQUIPMENT	R	14	14	10	0
76781	OFFICE FURNITURE & EQPMT.	R	0	0	0	10
			14	14	10	10
PROJECT MGMT. & PROCUREMENT OFFICE						
76835	PURCHASING & TENDERING SYSTEM	U	0	65	0	0
76916	OFFICE FURNITURE & EQPMT.	M	14	0	14	0
			14	65	14	0
			5,777	7,153	6,583	5,592
MINISTRY OF JUSTICE						
MIN. OF JUSTICE HQ						
76764	OFFICE FURNITURE	N	0	29	2	4
76774	COMPUTER EQUIPMENT	N	17	0	0	12
76809	VIDEO CONFERENCING	N	117	0	8	0
			134	29	10	16
JUDICIAL						
76654	COMPUTER EQUIPMENT	R	8	18	0	0
76698	CJIS FRAMEWORK	U	0	1,000	258	0
			8	1,018	258	0
ATTORNEY GENERAL'S CHAMBERS						
76467	FURNITURE & FITTINGS	N	0	10	0	0
76604	COMPUTER EQUIPMENT	M	7	0	0	0
			7	10	0	0
DEPT. OF CORRECTIONS						
76032	RESIDENTIAL FURNITURE & EQPMT.	R	137	26	25	261
76120	COMPUTERS	N	25	0	0	0
76201	VEHICLES	R	67	0	0	0
76593	BODY SCANNER	R	0	141	0	0
76597	SECURITY - CC TV SYSTEMS	U	0	235	177	0
76643	SECURITY SYSTEM	U	223	0	562	0
76699	CORRECTIONS MGMT. SYSTEM	N	0	0	0	377
			452	402	764	638
DEPT. OF COURT SERVICES						
76658	COMPUTER EQUIPMENT	M	0	0	0	25
			0	0	0	25

SCHEDULE C - continued

CAPITAL ACQUISITIONS

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL 2024/25 (\$000) (3)	ORIGINAL ESTIMATE 2025/26 (\$000) (4)	REVISED ESTIMATE 2025/26 (\$000) (5)	ESTIMATE 2026/27 (\$000) (6)
(1)	(2)					
MINISTRY OF JUSTICE - cont.						
DEPT. OF PUBLIC PROSECUTIONS						
76706	COMPUTER EQUIPMENT	R	0	0	0	10
76718	OFFICE FURNITURE	N	0	14	6	0
			0	14	6	10
			601	1,473	1,038	689
MINISTRY OF FINANCE						
MIN. OF FINANCE HQ						
76072	MISC. FURN. & EQPMT.	M	47	130	100	281
76152	NATIONAL TRUST ACQUISITION	R	25	25	25	25
76153	NATIONAL TRUST MAINT. FUND	N	5	5	5	5
76921	CORP. INCOME TAX CAP GRT.	N	1,750	0	0	0
			1,827	160	130	311
ACCOUNTANT GENERAL						
76545	OFFICE EQUIPMENT	R	0	46	38	0
76662	DESKTOP PC AND PRINTER	M	0	7	0	14
76805	JD EDWARDS ENTERPRISE ONE	U	92	100	50	100
			92	153	88	114
SOCIAL INSURANCE						
76240	OFFICE FURNITURE	R	35	0	0	0
76925	DEBT MANAGEMENT SYSTEM	N	0	0	0	249
			35	0	0	249
OFFICE OF THE TAX COMMISSIONER						
76333	TAX ADMIN MODERNIZATION PRG.	N	72	320	100	500
76547	TAX COMM. - E-FILING	N	0	0	0	40
76560	OFFICE FURNITURE & EQMT.	M	0	0	0	42
76612	COMPUTER EQUIPMENT	M	0	15	0	28
76928	DEBT MANAGEMENT SYSTEM	N	0	0	0	620
			72	335	100	1,230
REGISTRAR OF COMPANIES						
76182	E-INITIATIVE	N	150	1,200	1,100	800
76867	OECD COMMON REPORTING	N	0	300	0	0
76906	COMPUTER EQUIPMENT	N	43	0	0	0
			193	1,500	1,100	800
LAND VALUATION						
76550	LAND VALUATION IT	N	0	0	28	35
			0	0	28	35
			2,219	2,148	1,446	2,739

CAPITAL ACQUISITIONS

SCHEDULE C - continued

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL 2024/25 (\$000)	ORIGINAL ESTIMATE 2025/26 (\$000)	REVISED ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)
MINISTRY OF EDUCATION						
EDUCATION						
76077	SCHOOL EQUIPMENT	M	95	77	45	185
76081	COMPUTERS	R	1,243	1,160	1,160	2,390
76509	BERKELEY INST. FURN. & EQPT.	R	0	224	224	290
76600	SANDYS MD SCHOOL FURN. & EQ.	N	0	0	0	460
76640	IT EQUIP AT CEDAR BRIDGE	U	0	445	445	516
76836	BERKELEY INSTITUTE IT	R	65	517	517	125
76903	WHITNEY INSTITUTE IT	R	0	0	0	75
			1,403	2,423	2,391	4,041
			1,403	2,423	2,391	4,041
MINISTRY OF HEALTH						
MIN. OF HEALTH						
76667	COMPUTER EQUIPMENT	R	0	0	0	47
			0	0	0	47
DEPT. OF HEALTH						
76026	RESIDENTIAL FURNITURE	R	62	0	187	0
76225	RESIDENTIAL EQUIPMENT	M	24	0	12	10
76263	LABORATORY TESTING EQPT.	R	86	0	28	0
76440	LEFROY HOUSE FURNISHINGS	R	0	107	0	0
76480	OFFICE FURNITURE & EQPMT.	R	0	0	0	33
			172	107	227	43
			172	107	227	90
MINISTRY OF ECONOMY & LABOUR						
DEPT. OF STATISTICS						
76664	DESKTOP PC	R	0	3	3	23
76738	ONLINE CENSUS	N	0	195	70	100
			0	198	73	123
IMMIGRATION						
76122	OFFICE FURNITURE & EQPMT.	R	0	29	14	0
76607	COMPUTER EQUIPMENT	U	18	0	6	0
76869	DIGITIZATION PROJECTS	N	20	350	175	1,000
			38	379	195	1,000
REGISTRY GENERAL						
76038	OFFICE FURNITURE & EQPMT.	R	0	26	13	0
76180	TRADEMARKS	N	99	310	205	164
			99	336	218	164

SCHEDULE C - continued

CAPITAL ACQUISITIONS

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL 2024/25 (\$000)	ORIGINAL ESTIMATE 2025/26 (\$000)	REVISED ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)
MINISTRY OF ECONOMY & LABOUR - cont.						
DEPT. OF WORKFORCE DEVELOPMENT						
76721	COMPUTER EQUIPMENT	U	0	17	16	19
			0	17	16	19
DEPT. OF LABOUR						
76922	COMPUTER EQUIPMENT	N	14	0	0	6
			14	0	0	6
			151	930	502	1,312
MINISTRY OF PUBLIC WORKS & ENVIRONMENT						
MIN. OF PUBLIC WORKS & ENVIRONMENT HQ						
76495	VEHICLES & EQUIPMENT	M	2,653	5,181	5,181	5,277
76868	COMMUNICATIONS EQUIPMENT	R	69	879	143	943
76917	ELECTRIC VEHICLES	N	31	150	150	482
			2,753	6,210	5,474	6,702
PARKS						
76474	VEHICLES	R	293	625	24	0
			293	625	24	0
ENVIRONMENT AND NATURAL RESOURCES						
76652	COMPUTER EQUIPMENT	N	0	0	0	10
76676	DESKTOP PC AND PRINTER	R	12	0	0	0
76761	OFFICE EQUIPMENT	R	8	0	0	0
			20	0	0	10
WORKS & ENGINEERING						
76851	DESKTOP PCS	N	2	0	0	0
			2	0	0	0
			3,068	6,835	5,498	6,712
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT						
MIN. TOURISM & TRANSPORT, CULT. & SPORT HQ						
76797	OFFICE EQUIPMENT		0	11	0	0
			0	11	0	0

CAPITAL ACQUISITIONS
SCHEDULE C - continued

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL	ORIGINAL	REVISED	ESTIMATE
			2024/25 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT - cont.						
SPORT & RECREATION						
76021	SAFETY BOAT	R	0	0	0	69
76254	REPLACEMENT ENGINE	R	21	0	0	0
76512	MOTOR VEHICLES	R	0	20	18	0
76666	DESKTOP PC	N	0	19	8	0
76802	W.E.R. JOELL TENNIS STADIUM	R	88	0	0	0
			109	39	26	69
MARINE & PORTS						
76083	NAVIGATION AIDS	R	249	815	250	585
76126	TRUCK	R	74	0	0	0
76129	MARINE ENGINE	R	0	0	0	580
76294	VTMS SYSTEM	R	0	0	134	432
76540	FERRIES/PILOT BOATS	M	10,048	8,759	8,367	0
76660	TUG/SAR VESSEL	N	0	0	0	675
76845	COMPUTER EQUIPMENT	R	20	24	8	11
			10,391	9,598	8,759	2,283
TRANSPORT CONTROL DEPARTMENT						
76360	TESTING EQUIPMENT	R	162	194	194	210
76610	COMPUTER EQUIPMENT	N	0	7	4	0
			162	201	198	210
PUBLIC TRANSPORTATION						
76166	SERVICE TRUCK		0	170	0	140
76293	BUSES	M	(5)	3,500	650	3,500
76447	HYDRAULIC VEHICLE LIFT	R	8	0	0	210
76448	REPLACEMENT BUS WASH	R	0	325	0	0
76541	RECOVERY VEHICLE	R	50	200	50	300
76558	GARAGE TOOLS	R	0	0	0	100
76577	FURNITURE FOR TERMINALS	R	99	30	0	0
76611	COMPUTER EQUIPMENT	M	51	100	100	100
76911	INTEGRATED TRANSMIT MGT. SYS.	N	0	325	325	1,000
76912	DIGITAL FARE MEDIA	N	201	404	650	819
			404	5,054	1,775	6,169
DEPARTMENT OF CULTURE						
76772	COMPUTER EQUIPMENT	R	0	0	0	1
			0	0	0	1
			11,066	14,903	10,758	8,732
MINISTRY OF NATIONAL SECURITY						
MINISTRY OF NATIONAL SECURITY HQ						
76799	OFFICE EQUIPMENT	N	4	0	0	15
76902	CCTV SYSTEMS	N	289	1,140	526	1,250
			293	1,140	526	1,265

SCHEDULE C - continued

CAPITAL ACQUISITIONS

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL	ORIGINAL	REVISED	ESTIMATE
			2024/25 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)
(1)	(2)		(3)	(4)	(5)	(6)
MINISTRY OF NATIONAL SECURITY - cont.						
DEFENCE						
76468	TRAINING EQUIPMENT	N	0	22	0	0
76887	BOATS/VESSELS	R	28	0	0	2,200
76919	SHELTER SYSTEMS	N	199	0	0	0
			227	22	0	2,200
POLICE						
76078	VEHICLES	R	332	300	370	710
76079	COMPUTERS	N	25	30	20	0
76436	NETWORK SERVERS	R	173	900	0	0
76505	POLICE COMP SYS UPDATE	M	0	0	551	200
76530	INFORMATION SYSTEMS EQUIP	N	0	45	0	0
76930	RECORDS MGMT. SYSTEM REPLACE	R	0	0	0	1,000
			530	1,275	941	1,910
CUSTOMS						
76328	CUSTOMS DEVELOPMENT	U	6	0	0	0
76473	OFFICE FURNISHINGS/FITTINGS	M	0	10	0	0
76500	HERITAGE WHARF SCANNER	R	0	128	0	0
			6	138	0	0
FIRE SERVICES						
76377	VEHICLE	R	0	115	93	0
76442	APPLIANCE	N	2,375	3,250	1,425	1,404
76649	DESKTOP PC	R	0	26	20	0
76680	OPERATIONAL RESCUE EQUIPMENT	R	0	0	0	85
			2,375	3,391	1,538	1,489
NATIONAL DRUG CONTROL						
76789	OFFICE FURNITURE & EQPMT.	R	3	0	0	2
76861	DATA MANAGEMENT SYSTEM	U	0	10	10	0
			3	10	10	2
			3,434	5,976	3,015	6,866
MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS						
MIN. OF YOUTH, SOCIAL DEVELOPMENT & SENIORS						
76923	COMPUTER/LAPTOPS	M	19	28	26	12
76924	GYMNASIUM A/C	N	4	0	24	0
76926	CASE MANAGEMENT SYSTEM	N	40	103	15	103
76929	OFFICE FURNITURE	N	0	0	0	162
			63	131	65	277
CHILD & FAMILY SERVICES						
76117	COMPUTER EQUIPMENT	R	38	0	0	8
76267	OFFICE FURNITURE & EQPt.	N	0	39	39	0
76482	VEHICLES	R	51	0	0	0
76601	SECURITY SYSTEM	U	0	0	152	0
			89	39	191	8

SCHEDULE C - continued

CAPITAL ACQUISITIONS

BUSINESS UNIT	DEPARTMENT/PROJECT/NOTE		ACTUAL 2024/25 (\$000) (3)	ORIGINAL ESTIMATE 2025/26 (\$000) (4)	REVISED ESTIMATE 2025/26 (\$000) (5)	ESTIMATE 2026/27 (\$000) (6)
(1)	(2)					
MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS -cont.						
FINANCIAL ASSISTANCE						
76673	DESKTOP PC	N	0	4	2	0
			0	4	2	0
			152	174	258	285
MINISTRY OF HOME AFFAIRS						
MIN. OF HOME AFFAIRS HQ						
76880	OFFICE FURNITURE & EQPMT.	M	21	0	0	0
			21	0	0	0
LAND TITLE REGISTRATION						
76603	LAND TITLE REGISTRY	R	0	550	0	500
			0	550	0	500
			21	550	0	500
MINISTRY OF HOUSING & MUNICIPALITIES						
MIN. OF HOUSING & MUNICIPALITIES HQ						
76927	COMPUTER EQUIPMENT	N	0	0	8	0
			0	0	8	0
			0	0	8	0
TOTAL CAPITAL ACQUISITIONS			28,104	42,738	31,760	37,613

SCHEDULE 1

GRANTS & CONTRIBUTIONS

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2024/25	2025/26	2025/26	2026/27
		(\$000)	(\$000)	(\$000)	(\$000)
		(3)	(4)	(5)	(6)
NON-MINISTRY DEPARTMENTS					
LEGISLATURE					
	6812 Annual Membership Fee CPA	85	85	85	110
	7065 Opposition Leader Grant	86	86	86	105
		171	171	171	215
		171	171	171	215
CABINET & DIGITAL INNOVATION					
CABINET OFFICE					
	6830 Future Leaders	40	50	50	50
	6840 Hurricane Relief Overseas	20	25	8	25
		60	75	58	75
PLANNING					
	7026 Heritage Fund	1	3	3	0
		1	3	3	0
		61	78	61	75
MINISTRY OF JUSTICE					
MIN. OF JUSTICE HQ					
	7082 Financial Intelligence Agency	1,626	2,125	2,146	2,250
		1,626	2,125	2,146	2,250
DEPT. OF CORRECTIONS					
	6948 PO Benevolent Fund,PO Mess	4	5	5	5
		4	5	5	5
		1,630	2,130	2,151	2,255
MINISTRY OF FINANCE					
MIN. OF FINANCE HQ					
	6875 Bda Public Accountability Board	400	400	97	224
	6965 Gaming Commission	800	800	800	800
	6965 Corporate Income Tax Authority	6,289	4,778	4,778	3,500
	7066 C.F.A.T.F. Contribution	100	100	100	100
		7,589	6,078	5,775	4,624
		7,589	6,078	5,775	4,624

SCHEDULE 1

GRANTS & CONTRIBUTIONS

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2024/25	2025/26	2025/26	2026/27
		(\$000)	(\$000)	(\$000)	(\$000)
		(3)	(4)	(5)	(6)
MINISTRY OF EDUCATION					
MIN. OF EDUCATION HQ					
	6864 Teacher Training Awards	100	120	120	200
	6865 Other Scholarships	329	470	470	500
	6866 Government Scholarships	235	315	315	455
	6867 Mature Student Award	160	140	140	200
	6868 Further Education Awards	543	600	700	700
	6869 Grants to External Bodies	1,793	808	808	1,070
		3,160	2,453	2,553	3,125
DEPT. OF EDUCATION					
	6854 Primary Schools	283	356	356	356
	6856 Aided Schools - Secondary	27,857	31,370	31,370	31,614
	6858 Aided Schools - Middle	1,667	1,850	1,850	2,479
		29,807	33,576	33,576	34,449
BERMUDA COLLEGE					
	6988 Bda. College Operating Grant	14,654	15,574	15,574	15,574
		14,654	15,574	15,574	15,574
		47,621	51,603	51,703	53,148
MINISTRY OF HEALTH					
MIN. OF HEALTH HQ					
	6826 Grants - Other	0	691	691	1,902
	6869 Grants to External Bodies	1	0	0	0
	6892 LCCA Medical Care Overseas	3,000	3,000	3,000	4,000
	6895 Health Council	1,224	1,000	1,000	1,250
	6898 Age Concern	100	100	0	0
	6901 Family Centre	120	120	120	120
	6902 MASCBD A	50	100	150	150
	6915 Bermuda College Foundation	193	570	0	0
	6930 Women's Resource Centre	100	100	100	120
	7088 SART - Sexual Assault Resource	65	63	63	63
	7089 Public Health Scholarships	105	105	105	200
		4,958	5,849	5,229	7,805
HOSPITALS					
	6934 Statutory Hospital Patient Subsidy	112,498	112,498	112,498	168,048
	6945 BHB Grants	45	22,482	52,534	937
	6946 Mid-Atlantic Wellness Institute	42,987	42,161	42,161	42,161
		155,530	177,141	207,193	211,146

SCHEDULE 1 - continued

GRANTS & CONTRIBUTIONS

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2024/25	ESTIMATE	ESTIMATE	2026/27
		(\$000)	2025/26	2025/26	(\$000)
		(3)	(4)	(5)	(6)
MINISTRY OF HEALTH - cont.					
HEALTH INSURANCE					
	6950 Reimbursement of H I Fund	2,300	13,250	13,250	23,250
		2,300	13,250	13,250	23,250
		162,788	196,240	225,672	242,201
MINISTRY OF ECONOMY & LABOUR					
DEPT. OF WORKFORCE DEVELOPMENT					
	6866 Scholarships	460	400	400	400
	7095 Apprenticeship Scheme	100	271	271	271
	7096 Sponsorship - Trainees	151	110	110	110
	7097 National Certification Training	431	252	252	237
	7098 Summer Student Programme	220	224	224	224
		1,362	1,257	1,257	1,242
ECONOMIC DEVELOPMENT					
	6985 Bda. Business Development Agency	4,320	4,230	4,230	4,320
	7000 BEDC Operational Grant	2,239	2,339	2,339	2,239
		6,559	6,569	6,569	6,559
		7,921	7,826	7,826	7,801
MINISTRY OF PUBLIC WORKS & ENVIRONMENT					
MIN. OF PUBLIC WORKS & ENVIRONMENT HQ					
	7092 Golf Courses	936	0	0	0
		936	0	0	0
ENVIRONMENT AND NATURAL RESOURCE					
	6970 S.P.C.A.	30	0	0	30
	6976 Research & Extension	0	0	0	20
	7006 BBSR - Air/Water Qual.Study	154	230	230	230
		184	230	230	280
		1,120	230	230	280

GRANTS & CONTRIBUTIONS

SCHEDULE 1 - continued

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2024/25	2025/26	2025/26	2026/27
		(\$000)	(\$000)	(\$000)	(\$000)
		(3)	(4)	(5)	(6)
MINISTRY OF TOURISM & TRANSPORT, CULTURE & SPORT					
MIN. OF TOURISM & TRANSP., CULT. & SPRT. HQ					
	6835 Tourism Authority Grant	16,040	15,500	15,500	19,500
	6869 Grants to External Bodies	542	8	8	8
	6882 Voluntary Youth Organization	0	8	8	8
	6918 Parish Council Commitments	37	70	70	70
	7099 Bermuda Airport Authority	0	14,901	14,901	15,900
	7099 Cup Match	63	70	70	70
	7099 Culture and Entertainment Support	587	1,000	1,650	1,000
		17,269	31,557	32,207	36,556
SPORT & RECREATION					
	6878 Contrib. to Sports Development	2,135	2,166	2,166	2,180
	6880 Elite Athlete Assistance	350	350	350	300
	6884 National Stadium Trustees	1,630	1,500	1,500	1,500
	7092 Golf Courses	0	900	900	1,460
		4,115	4,916	4,916	5,440
MARINE AND PORTS					
	6954 Intl. Assoc. Lighthouse Keeper	0	19	19	26
		0	19	19	26
TRANSPORT CONTROL DEPARTMENT					
	6962 Road Safety Council	62	80	80	125
		62	80	80	125
MIN. OF TRANSPORT HQ					
	7099 Bermuda Airport Authority	14,794	0	0	0
		14,794	0	0	0
DEPARTMENT OF CULTURE					
	6881 Contrib to Cultural Activity	178	195	195	235
	7010 Grant to the Bda. Arts Council	117	167	167	167
	7012 Bermuda National Gallery	48	75	75	75
		343	437	437	477
		36,583	37,009	37,659	42,624

GRANTS & CONTRIBUTIONS

SCHEDULE 1 - continued

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2024/25	ESTIMATE	ESTIMATE	ESTIMATE
		(\$000)	2025/26	2025/26	2026/27
		(3)	(\$000)	(\$000)	(\$000)
			(4)	(5)	(6)
MINISTRY OF NATIONAL SECURITY					
DEFENCE					
	6814 Grant to Regimental Messes	12	12	12	12
		12	12	12	12
NATIONAL DRUG CONTROL					
	7017 Grant Pathways	150	150	150	150
	7021 Dignity House	0	0	0	150
	7048 Salvation Army Shelters	50	100	100	150
	7084 Parent Resource Inst-Drug Educ	119	169	169	0
	7085 CADA-Ctr-Alcohol & Drug Abuse	60	60	60	60
	7086 Focus Counseling Services	370	330	330	330
	7087 BACB-Bda Addict Cert Board	40	80	80	80
		789	889	889	920
		801	901	901	932
MINISTRY OF YOUTH, SOCIAL DEVELOPMENT & SENIORS					
MIN. OF YOUTH, SOCIAL DEV. & SENIORS HQ					
	6830 Grant to Youth Organizations	0	30	30	30
	6869 Grants to External Bodies	30	220	248	351
	6882 Voluntary Youth Organization	92	90	90	110
	6898 Age Concern	25	25	25	25
	6912 Rest Homes	1,170	1,170	1,370	1,225
	6920 Grant to YHED	0	375	475	425
	6930 Women's Resource Centre	75	75	0	25
	6932 Centre Against Abuse	181	150	150	150
	7024 National Youth Choir	0	10	0	10
	7038 Care of the Blind	15	30	30	30
	7040 Meals of Wheels	50	50	50	50
	7048 Salvation Army Shelters	550	550	550	600
	7052 Summerhaven	600	600	700	650
	7056 Packwood Rest Home	350	350	550	450
	7067 Home	535	70	145	445
	7093 Tomorrows Voices	30	30	30	40
		3,703	3,825	4,443	4,616
CHILD & FAMILY SERVICES					
	6900 Foster Fees	447	590	460	590
	6920 Grant to YHED	375	0	0	0
	7073 Cross Ministry Initiative	47	75	25	75
	7077 Multi-Agency Risk Assessment Committee	7	20	5	20
		876	685	490	685
FINANCIAL ASSISTANCE					
	7042 Social Assistance	49,260	48,789	48,789	50,639
	7043 Child Day Care Allowance	2,477	2,500	2,500	2,750
		51,737	51,289	51,289	53,389
		56,316	55,799	56,222	58,690

GRANTS & CONTRIBUTIONS

SCHEDULE 1 - continued

DEPARTMENT/EXPLANATORY NOTES		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2024/25	2025/26	2025/26	2026/27
		(\$000)	(\$000)	(\$000)	(\$000)
		(3)	(4)	(5)	(6)
MINISTRY OF HOME AFFAIRS					
MIN. OF HOME AFFAIRS HQ					
	6883 Contrib to Environmental Proj.	55	0	0	0
	7098 Summer Student Programme	0	0	3	0
		55	0	3	0
		55	0	3	0
MINISTRY OF HOUSING & MUNICIPALITIES					
BERMUDA HOUSING CORPORATION					
	7032 Rental Assistance Grant	6,640	6,640	6,640	7,269
		6,640	6,640	6,640	7,269
		6,640	6,640	6,640	7,269
SUBTOTAL CURRENT ACCOUNT		329,296	364,705	395,014	420,114
CAPITAL ACCOUNT					
	75003 Corporation of St. George's	800	800	800	800
	75022 Mid-Atlantic Infrastructure Upgrades	1,500	1,500	3,500	2,000
	75054 BLMC - Capital Grant	834	1,254	1,254	1,262
	75128 National Sports Centre Grant	349	800	800	2,500
	75285 Bda. College Capital Grant	1,050	500	500	1,090
	75304 KEMH Capital Grant	5,000	5,000	15,000	10,000
	75320 BHC Residential Housing Grant	5,000	6,500	6,500	16,355
	75332 BHC Capital Grant	17,130	10,500	10,500	10,518
	75334 BLMC - South Basin Land Reclaim	562	845	5,909	850
	75342 Bda. Airport Authority Capital Grant	1,303	2,713	1,500	3,505
	75346 BLMC - King's Wharf	2,036	3,061	3,061	3,078
	75349 Comm Clubs & Comm Invest Grant	0	1,500	1,191	500
	76152 National Trust Acquisition	25	25	25	25
	76153 National Trust Maint. Fund	5	5	5	5
	76921 Corp. Income Tax Cap. Grant	1,750	0	0	0
		37,344	35,003	50,545	52,488
SUBTOTAL CAPITAL ACCOUNT		37,344	35,003	50,545	52,488
TOTAL OF ALL GRANTS AND CONTRIBUTIONS		366,640	399,708	445,559	472,602

GRANTS & CONTRIBUTIONS

NOTE: HEAD 20 2024/25 ACTUAL EXPENDITURE DETAIL

CONTRIBUTION TO SPORTS DEVELOPMENT	(\$000)
Bermuda Amateur Swimming Association	64
Bermuda Basketball Association	5
Bermuda Bicycle Association	76
Bermuda Cricket Board	145
Bermuda Equestrian Federation	25
Bermuda Football Association	300
Bermuda Golf Association	53
Bermuda Hockey Association	90
Bermuda Island Games Association	14
Bermuda Karate Federation	20
Bermuda Lawn Tennis Association	25
Bermuda Marathon Derby	7
Bermuda Motorcycle Racing Association	10
Bermuda National Athletics Association	50
Bermuda Netball Association	12
Bermuda Olympic Association (Operational)	125
Bermuda Pacers Track Club	7
Bermuda Paralympic Association	25
Bermuda Rugby Football Union	30
Bermuda Sailing Association	40
Bermuda Sanshou Association	35
Bermuda Sport Anti Doping Association	586
Bermuda Squash Racquets Association	20
Bermuda Triathlon Association	65
Bermuda Volleyball Association	40
Bernews Ltd.	10
Bocci Bermuda	17
Cedarbridge Academy	5
Eastern Counties Cricket Association	5
Gymnastics Federation of Bermuda	20

GRANTS & CONTRIBUTIONS

NOTE: HEAD 20 2024/25 ACTUAL EXPENDITURE DETAIL - continued

	(\$000)
Islandstats	15
Kappa Alpha Psi Fraternity Inc	10
National Archery Association	30
National Junior Sponsorship Programme	59
National Sports Centre	57
Pickleball Association of Bermuda	25
Western Counties Association Bermuda	7
World Anti-Doping Agency	6
ELITE ATHLETE ASSISTANCE	
Bermuda Olympic Association (Elite)	150
National Sporting Governing Bodies	200
TOTAL	2,485

SCHEDULE 2**PROFESSIONAL SERVICES**

ACCOUNT DESCRIPTION		ACTUAL	ORIGINAL	REVISED	ESTIMATE
(1)	(2)	2024/25	ESTIMATE	ESTIMATE	ESTIMATE
		(\$000)	2025/26	2025/26	2026/27
		(3)	(\$000)	(\$000)	(\$000)
			(4)	(5)	(6)
	5260 Local Consultants	16,306	27,881	27,300	53,812
	5265 Overseas Consultants	8,340	12,300	12,933	11,063
	5270 Contractors	14,215	16,465	16,578	20,215
	5275 Medical	3,202	3,682	3,370	3,478
	5280 Optical Services	20	22	22	30
	5285 Educational Services	108	200	190	226
	5290 Chiropracist Services	3	4	20	5
	5295 Psychological Services	45	20	20	20
	5300 Dental Services	94	63	63	83
	5305 War Pension Award	741	696	540	528
	5310 Counselling Services	402	334	444	452
	5315 Child Care Services	82	187	111	167
	5320 Recreational Services	743	1,001	1,055	1,032
	5325 Legal Services	3,142	2,735	2,835	2,759
	5330 Liquidation Fees	16	50	30	50
	5340 Membership Fees - Govt.	349	781	702	817
	5345 Forensic/Lab Services	452	573	570	411
	5350 Forensic/lab accounting	121	107	107	57
	5355 Security Services	1,318	1,466	1,469	1,588
	5360 Conservation Services	19	45	30	20
	5365 Animal Control Services	17	20	20	84
	5370 Board & Comm. Fees	1,145	1,466	1,710	1,466
	5375 ID Parade - Police	10	40	40	40
	5380 Jury & Witness Fees	118	110	110	110
	5385 Court Costs	422	100	100	109
	5390 Audit Fees	0	55	25	25
	5395 Examination Fees	286	573	573	573
	5415 Research related expenses	24	24	24	25
		51,740	71,000	70,991	99,245

GOVERNMENT DEPARTMENT ACCOMMODATION RENTAL

HEAD #	DEPARTMENT	LOCATION	REVISED ESTIMATE 2025/26	ESTIMATE 2026/27
01	Governor & Staff	Temporary Accommodation	312,000	312,000
02	Legislature	Opposition Leader's Office	23,625	23,625
		Veritas Place, 2nd Floor - Legislature Offices	0	74,300
		Veritas Place, 3rd Floor - Temp. House of Assembly	84,840	84,840
		Veritas Place, 4th Floor - Legislature Offices	98,980	98,980
03	Judicial	Cedar House	80,920	80,920
05	Auditor General	Reid Hall, Reid Street	222,200	222,200
07	Police	Southside Police Station - 2 Stokes Road	253,458	253,458
		Commercial Crime - St. Andrews, 51 Church Street	183,717	187,871
		Police Stn/Marine Police - 2 Sally Point Rd, Dockyard	78,636	78,636
		Serious Crime Unit - 129 Front Street	144,160	144,160
09	Cabinet Office	Washington DC Office	234,800	234,800
		London Office	343,500	343,500
		Brussels Office	68,767	68,767
11	Accountant General	St Andrew's Place, 51 Church Street	380,448	380,448
12	Customs	Customs House - 131 Front Street	447,809	447,809
		Dockyard Cruise Ship Station	6,419	6,419
		3 Cahow Lane, St. George's	8,400	8,400
		Ordnance Island, Corp of St. George's	14,095	15,000
13	Post Office	New Venture House	417,886	417,886
14	Statistics	Cedar Park Building, Cedar Avenue	146,080	146,080
17	Education	Davidson Bldg., Ferry Reach, St George's	92,906	92,906
		Northlands Playing Field	100	100
		St. Paul's Pre-School	45,600	45,600
		Education Headquarters - 44 Church Street	307,365	307,365
		Clearwater Middle School, Southside	37,887	37,887
		P4 Warehouse	31,160	31,160
		Midsea Lane	72,000	72,000
18	Libraries & Archives	Youth Library, Church Street	77,550	77,550
		Adult Library , Par-la-Ville Park, Queen Street	27,085	27,085
		Former White's Supermarket, Southside	287,736	287,736
20	Sport & Recreation	Sailing Centre, Dockyard	31,764	31,764
		Craig Appin House	279,916	279,916
		Craig Appin House - Storage	10,890	10,890

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

HEAD #	DEPARTMENT	LOCATION	REVISED ESTIMATE 2025/26	ESTIMATE 2026/27
21	Health HQ	Continental Building, 25 Church Street. Central Lab Building 332 - Southside Bda. Land Development Co. Ltd. - Office/Storage	429,200 109,056 89,174	454,946 109,056 0
22	Health	Alexander Road Devonshire Storage Metro Building	12,000 140,000	12,000 140,000
23	Child & Family Services	Seaview (East and West), Devonshire Oleander Cottage, 6 Aeolia Dr., Devonshire Customs House, 131 Front Street Garrison View (Old Police Barracks, St. George's)	53,658 80,310 795,638 108,000	53,658 80,310 919,818 108,000
30	Marine & Ports	Ferry Terminal, Hamilton Pilot Station Ordnance Island, St. George's Camber, Sandy's Bldgs 17B & C, D & E Camber, Winch Slip Great Wharf, Sandy's Rockaway Ferry Stop, Southampton	15,856 14,095 544,312 6,419 273,074 1	15,856 14,095 544,312 6,419 273,074 1
32	Planning Department	44 Church St, Hamilton	307,365	307,365
34	Transport Control	St. David's Testing Centre Rockaway Testing Centre	100,000 80,000	89,118 57,709
35	Public Transportation	Terminal, Pender Road, Dockyard	98,438	98,438
38	Tax Commissioner	The Perry Building, Church Street	361,242	361,242
43	Information & Digital Technology	44 Church, Hamilton	230,270	230,270
45	Fire Services	Hamilton Fire Station, King Street	1	1
48	Transport HQ	CTERM (Duty Free Shop), Dockyard	14,230	14,230
56	Human Rights Commission	Milner Place	115,520	164,264
61	Employee & Org. Develop.	129 Front Street	499,680	499,680
63	Parliamentary Registrar	Belair, 42 Victoria Street	20,275	130,200

SCHEDULE 3 - continued
GOVERNMENT DEPARTMENT ACCOMMODATION RENTAL

HEAD #	DEPARTMENT	LOCATION	REVISED ESTIMATE 2025/26	ESTIMATE 2026/27
81	Public Lands & Buildings	Tudor Hill Water Facility, Southampton	5,000	5,000
		Sally Port Hazardous Waste Site	12,000	12,000
		Davisons Warehouse, Ferry Reach	53,098	53,098
		Paradigm, Hamilton Parish	0	198,000
85	Ombudsman's Office	Suite 102, 14 Dundonald Street	62,688	62,688
86	Min. of Youth, Social Development, and Seniors HQ	Veritas Place, 6th Floor, Church Street	70,178	82,920
	The Office of Youth Affairs (TOYA)	Veritas Place, 5th Floor, Church Street	67,700	67,700
88	National Drug Control	Suites 303 & 304 & 306, Melbourne House	76,450	76,450
		Nelson Bascome Centre, 3 Cockburn Road	25,608	25,608
		Residential Quarters, Lighthouse Apts	60,000	60,000
91	Health Insurance	Sofia House, Church Street	153,272	157,080
92	Internal Audit	Wessex House, Reid Street	65,626	65,626
93	Home Affairs HQ	Rego Building, 75 Reid Street	51,075	51,075
97	Land Title & Registration	Milner Place, 2nd Floor & Basement	170,550	170,550
98 & 101	Information Commissioner/Privacy Commissioner Offices	Corner Dev. Ltd.	260,000	260,000
			\$10,483,757	\$10,963,915

SCHEDULE 4

GOVERNMENT DEBT TRANSACTIONS & AMOUNTS OUTSTANDING 2015/16 TO 2028/29

YEAR	GROSS BORROWING	REPAYMENTS	NET BORROWING (REPAYMENTS)	GROSS DEBT OUTSTANDING	MEMORANDA INTEREST ON DEBT
(1)	(\$000) (2)	(\$000) (3)	(\$000) (4)	(\$000) (5)	(\$000) (6)
2015/16	150,000	0	150,000	2,335,000	116,217
2016/17	212,169	63,234	148,935	2,483,935	121,500
2017/18	85,000	0	85,000	2,568,935	119,500
2018/19	620,000	508,935	111,065	2,680,000	124,031
2019/20 (ii)	187,361	180,000	7,361	2,687,361	(ii) 120,482
2020/21	662,639	0	662,639	3,350,000	129,363
2021/22	66,024	0	0	3,350,000	127,159
2022/23	133,892	140,000	(6,108)	3,343,892	136,515
2023/24	0	50,000	(50,000)	3,293,892	129,209
2024/25	0	0	0	3,293,892	127,527
2025/26 Rev)	0	0	0	3,293,892	127,527
2026/27 (Est)(i)	0	605,000	(605,000)	2,688,892	124,750
2027/28 (Est)(i)	0	0	0	2,688,892	102,276
2028/29 (Est)(i)	0	0	0	2,688,892	102,276

(i) Budget Surplus up to 100% towards Debt re-purchase and/or Sinking Fund Contributions

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

SCHEDULE 5
BERMUDA GOVERNMENT
DEBT AND LOAN GUARANTEES

UTILISATION OF STATUTORY BORROWING POWERS

ACTUAL 2024/25 (\$000)	DETAILS	REVISED ESTIMATE 2025/26 (\$000)	ESTIMATE 2026/27 (\$000)
	DEBT & LOAN GUARANTEES OUTSTANDING AS OF MARCH 31		
3,293,892	BORROWINGS UNDER LOAN FACILITIES (GOVT)	3,293,892	2,688,892
3,293,892	TOTAL DEBT OUTSTANDING (GOVT)	3,293,892	2,688,892
22,746	Less: SINKING FUND CONTRIBUTIONS (i)	176,997	53,528
	NET CUMULATIVE GOVERNMENT		
3,271,146	DEBT & GUARANTEES OUTSTANDING (ii)	3,116,895	2,635,364

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

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

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

(ii) The Government has the following guarantees:

Guarantee	\$ Millions
Bermuda Housing Corporation	23.7
West End Development Corporation	54.5
Bermuda Economic Development Corporation	1.0
Bermuda Hospitals Board	663.9
Hotel Bermuda Holdings Ltd.	25.0
Bermuda Land Development Corporation	28.5
Bermudiana Development Company Limited	34.5
National Sports Centre	2.4
Bda Commercial Bank-Mortgage Guarantee	7.2
Fairmont Southampton Hotel	75.0

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

SCHEDULE 6

PUBLIC OFFICERS SALARIES

MEMBERS OF THE LEGISLATURE

ADMINISTRATIVE, PROFESSIONAL, TECHNICAL AND CLERICAL GRADES

DESIGNATION	SALARY 1.1.25 \$	PS STEP	SALARY 1.4.25 \$	PS STEP	SALARY 1.4.25 \$
SENATORS	36,076	1	41,044	26	95,268
MEMBERS OF THE HOUSE OF ASSEMBLY	73,555	2	42,542	27	98,678
		3	44,093	28	102,333
		4	45,691	29	106,115
		5	47,359	30	110,047
		6	49,087	31	114,119
		7	50,877	32	118,355
		8	52,744	33	121,948
		9	54,665	34	126,381
		10	56,667	35	130,759
		11	58,742	36	135,600
		12	60,891	37	140,631
		13	62,117	38	145,857
		14	64,059	39	151,271
		15	66,210	40	158,026
		16	68,311	41	165,073
		17	70,626	42	172,450
		18	73,222	43	180,147
		19	75,919	44	188,196
		20	78,721	45	196,610
		21	81,617	46	205,398
		22	84,632	47	214,575
		23	87,339	48	224,174
		24	89,389	49	234,209
		25	92,312	50	244,689
				51	255,641
OFFICERS OF THE LEGISLATURE					
(SALARIES ADDITIONAL TO SALARIES AS SENATORS OR MEMBERS OF THE HOUSE OF ASSEMBLY)					
DESIGNATION	SALARY 1.1.25 \$				
PRESIDENT OF THE SENATE	16,634				
SPEAKER, HOUSE OF ASSEMBLY	100,841				
VICE PRESIDENT, SENATE	3,625				
DEPUTY SPEAKER, HOUSE OF ASSEMBLY	14,556				
PREMIER*	184,152				
DEPUTY PREMIER**	137,499				
MINISTER OF FINANCE	158,245				
(As a part-time Minister)	79,122				
ATTORNEY GENERAL	178,990				
OTHER MINISTERS	122,768				
(As a part-time Minister)	61,384				
OPPOSITION LEADER	33,273				
JUNIOR MINISTERS	12,518				
GOVERNMENT WHIP	9,152				
OPPOSITION WHIP	8,320				

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

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

PUBLIC OFFICERS SALARIES

SCHEDULE 6 - continued

FIRE FIGHTERS SALARY SCALE			FIRE CIVILIAN SCALE			
RANK	STEP	SALARY 1.4.25 \$		STEP	SALARY 1.4.25 \$	
MECHANIC	FSA 01	71,759	ADMINISTRATIVE ASSISTANT	16	68,311	
	FSA 02	81,519		17	70,626	
	FSA 03	91,278		18	73,222	
FIREFIGHTER	FSA 07	80,237	ADMINISTRATIVE OFFICER	25	92,312	
	FSA 08	83,106		26	95,268	
	FSA 09	85,978		27	98,678	
	FSA 10	88,846				
	FSA 11	97,715				
SERGEANT	FSA 12	94,587	EMS COORDINATOR	24	89,389	
	FSA 13	101,868		25	92,312	
	FSA 14	104,460		26	95,268	
	FSA 15	107,051				
LIEUTENANT	FSA 16	109,643	CHIEF ENGINEER	26	95,268	
	FSA 18	115,333		27	98,678	
	FSA 19	118,593		28	102,333	
	FSA 20	121,852	ASST. CHIEF ENGINEER	20	78,721	
	FSA 21	125,112		21	81,617	
				22	84,632	
			DAY COOK	10	56,667	
CUSTOMER SERV. REPS.	12	60,891	EMERGENCY MEDICAL DISPATCHERS	14	64,059	
	13	62,117		15	66,210	
	14	64,059		16	68,311	
PRIVATE SECRETARY	13	62,117	ASST. DIVISIONAL OFFICER	29	106,115	
	14	64,059		DIVISIONAL OFFICER	33	121,948
	15	66,210			34	126,381
SEN. CLERK	14	64,059		35	130,759	
	15	66,210	DEPUTY CHIEF FIRE OFFICER	37	140,631	
	16	68,311		38	145,857	
		39		151,271		
			CHIEF FIRE OFFICER	43	180,147	

PUBLIC OFFICERS SALARIES

SCHEDULE 6 - continued

SCHOOL PRINCIPALS

STEP	SALARY 1.4.25 \$
1	146,922
2	146,922
3	157,416
4	159,093

**TEACHERS
SALARY SCALE**

	STEP	SALARY 1.9.25 \$
SUPPORT/	A1	66,862
ADMIN. STAFF	A2	73,690
	A3	75,716
	A4	77,798
ATTENDANCE	A10	74,641
	A11	76,695
	A12	78,804
	A13	82,922
	A14	85,240
	A15	87,603

**TEACHERS
SALARY SCALE**

	STEP	SALARY 1.9.25 \$
TEACHERS	P1	82,251
	P2	85,541
	P3	88,963
	P4	92,521
	P5	96,222
	P6	100,071
	P7	104,074
	P8	108,237
	P9	112,566
	P10	117,069
DIRECTORS - SENIOR ADMIN. MENTOR/COUNSELLOR	P21	117,708
	P22	122,416
	P23	127,313
	P24	132,406
	P25	133,662
	P26	139,008
DIRECTORS - SENIOR ADMIN. PRE-SCHOOL ADMIN	P40	117,525
	P41	122,226
	P42	127,116
	P43	132,200
	P44	137,488
	P45	142,988
DEPUTY PRINCIPALS - PRIMARY	P30	117,708
	P31	122,416
	P32	127,313
	P33	132,406
	P34	133,662
DEPUTY PRINCIPALS	P35	126,670
	P36	131,737
	P37	137,007
	P38	142,487
	P39	148,186

**TEACHERS
SALARY SCALE**

SUBSTITUTE CLASSIFICATION	SALARY PER DAY 1.9.25 \$
CERTIFIED TEACHERS	401
UNCERTIFIED TEACHERS	282
CERT. PARA-EDUCATORS	245
UNCERTIFIED PARA-EDUCATORS	208
CERT. ASSIGNED SUBSTITUTE	460

LECTURERS - BERMUDA COLLEGE - 1.8.10

FACULTY SALARY MATRIX

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

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

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

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

Column C applies to Senior Instructors.

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

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

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

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

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

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

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

SCHEDULE 6 - continued

PUBLIC OFFICERS SALARIES

PRISON OFFICERS SALARIES

BERMUDA REGIMENT SALARIES - cont.

RANK	STEP	1.4.25 \$
PRISON OFFICER	1	76,410
	2	79,821
	3	83,229
	4	86,640
	5	88,348
DIVISIONAL OFFICER	6	93,805
	7	97,215
	8	100,627
PRINCIPAL OFFICER	9	102,333
	10	111,543
CHIEF OFFICER	11	115,298
	12	129,568
ASST. COMMISSIONER	13	134,126
	14	149,360
PRISON NURSE	15	154,720
	30	102,333
	31	107,791
SENIOR NURSING OFF.	32	111,543
	34	119,389
EDUCATION, WORK & VOCATIONAL OFF.	35	128,257
	37	112,486
	38	116,477

RANK	PS EQUIV.	1.4.25 \$
LANCE CORPORAL - B	6	71,171
	7	73,854
	8	76,631
CORPORAL - B	9	79,494
	10	82,389
	11	85,297
SERGEANT - B	12	88,540
	13	91,827
	14	95,162
COLOUR SERGT. - B	15	98,399
	16	101,658
	17	104,890
WARRANT OFF. II - B	18	108,244
	19	111,478
	20	114,783
OCDT	21	118,049
	22	121,051
	23	124,355
LIEUTENANT II - B	24	127,587
	25	131,186
	26	134,785
CAPTAIN - B	27	138,548
	28	142,649
	29	146,750
MAJOR - B	30	154,250
	31	158,657
LT. COLONEL	40	181,058
	41	185,635

BERMUDA REGIMENT SALARIES

RANK	PS EQUIV.	1.4.25 \$
PRIVATE B	1	62,175
	2	63,734
	3	65,826
	4	67,786
	5	69,434

POLICE OFFICERS SALARIES

RANK	STEP	1.4.25 \$
CADET	1	45,422
	2	47,012
	3	48,657
CONSTABLE	4	86,925
	5	90,077
	6	93,355
	7	96,767
	8	100,317
	9	104,010

RANK	STEP	1.4.25 \$
SERGEANT	10	107,853
	11	110,321
	12	113,995
	13	117,670
	14	121,473
INSPECTOR	15	125,410
	16	128,320
	17	131,754
	18	136,086

RANK	STEP	1.4.25 \$
CHIEF INSPECTOR	19	140,571
	20	156,485
	21	161,683
SUPERINTENDENT	22	167,064
	23	180,058
	24	186,064
ASST. COMMISSIONER	25	192,302
	26	207,057
	27	212,805

Consolidated Fund Receipts - Ten Year Summary 2017/18 - 2026/27

	2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	REVISED ESTIMATE 2025/26 \$000	ESTIMATE 2026/27 \$000	ESTIMATE 2026/27 %	2026/27 AS % OF 2017/18 %
CUSTOMS DUTIES	223,003	226,055	221,897	202,218	224,511	225,055	227,648	225,879	218,513	218,513	10.78	98
PAYROLL TAX	456,736	467,486	465,018	438,798	460,127	486,879	537,004	612,607	637,010	634,901	31.32	139
CORPORATE INCOME TAX	0	0	0	0	0	0	0	0	279,000	753,206	37.16	0
INTERNATIONAL CO. TAXES	63,353	64,444	65,155	62,085	62,554	61,882	68,519	63,626	69,465	70,200	3.46	111
LOCAL COMPANY FEES	2,653	2,805	2,279	2,806	2,635	2,951	2,886	2,418	3,000	3,317	0.16	125
FOREIGN CUR. PURC.TX	20,896	21,937	25,696	23,894	26,696	30,217	31,352	32,374	35,000	35,800	1.77	171
LAND TAX	62,846	79,745	84,498	83,968	84,795	85,793	88,729	89,754	87,000	85,000	4.19	135
HOTEL OCCUPANCY TAX	11,991	9,193	8,961	(528)	2,719	2,779	7,146	5,012	7,100	7,300	0.36	61
VEHICLE LICENCES & REGISTRATION	29,291	31,001	29,784	32,335	31,089	30,142	30,176	30,972	31,532	29,813	1.47	102
PASSENGER TAX	22,177	24,096	31,907	(18)	781	18,754	22,780	24,953	23,200	25,600	1.26	115
TRANSPORT. INFRASTRUCT. TAX	0	0	0	0	0	8,940	10,648	11,422	10,900	12,900	0.64	0
STAMP DUTY	26,714	25,697	19,580	23,701	38,279	28,827	24,140	31,244	26,000	26,368	1.30	99
ALL OTHER RECEIPTS (i)	139,217	137,818	131,576	129,021	151,453	144,924	125,675	135,350	126,048	124,269	6.13	89
TOTAL	1,058,877	1,090,277	1,086,351	998,280	1,085,639	1,127,143	1,176,703	1,265,611	1,553,768	2,027,187	100.00	191
YEAR ON YEAR INCREASE	7.17	2.97	-0.36	-8.11	8.75	3.82	4.40	7.56	22.77	30.47		

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

SCHEDULE 8

Consolidated Fund Expenditure - Ten Year Summary 2017/18 - 2026/27

MINISTRY	2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	Revised Estimate 2025/26 \$000	ESTIMATE 2026/27 \$000	ESTIMATE 2026/27 %	2026/27 as % of 2017/18 %
CURRENT ACCOUNT:												
Non-Ministry	15,233	15,637	15,547	14,924	14,333	15,874	16,979	18,517	19,657	21,968	1.76	144
Cabinet & Digital Innovation	29,378	38,726	41,523	56,204	67,945	60,719	67,040	49,658	54,877	58,983	4.73	201
Justice	29,139	30,148	30,363	27,725	28,108	28,948	53,063	56,613	57,804	63,241	5.07	217
Finance (Excl Debt & Sinking Fund)	97,760	101,741	103,060	79,501	100,355	101,317	105,894	110,465	141,461	166,504	13.34	170
Education	132,052	135,358	136,868	127,348	131,617	129,398	134,090	141,193	149,391	156,460	12.54	118
Health	160,535	189,826	199,214	202,511	214,369	216,461	213,087	199,469	263,995	302,478	24.24	188
Economy & Labour	62,753	61,417	60,982	121,190	66,594	19,207	21,807	23,577	27,584	29,085	2.33	46
Transport	93,003	61,328	88,244	99,221	75,058	70,426	0	0	0	0	0.00	0
Public Works & Environment	70,983	75,203	75,391	76,166	72,755	74,120	85,615	87,544	84,401	90,901	7.29	128
Tourism & Transport, Culture & Sport	13,650	13,992	12,976	10,933	11,074	12,178	75,866	95,925	102,248	109,098	8.74	799
National Security	127,711	131,775	133,508	135,205	125,818	129,672	115,878	125,943	127,989	136,988	10.98	107
Youth, Social Development & Seniors	13,361	15,765	16,373	14,550	21,033	75,071	78,565	86,924	92,167	97,274	7.80	728
Home Affairs	17,262	17,786	17,273	16,198	15,931	13,713	3,161	3,245	5,893	6,567	0.53	38
Housing & Municipalities	0	0	0	0	0	0	6,550	6,640	7,554	8,206	0.66	0
Economic Development & Tourism	30,045	32,502	0	0	0	0	0	0	0	0	0.00	0
Subtotal	892,865	921,204	931,322	981,676	944,990	947,104	977,595	1,005,713	1,135,021	1,247,753	100.00	136
% Increase Year on Year	-2.35	3.17	1.10	5.41	-3.74	0.22	3.22	2.88	12.86	9.93		
Current Account Expenditure	892,865	921,204	931,322	981,676	944,990	947,104	977,595	1,005,713	1,135,021	1,247,753		140
Capital Account Expenditure	56,596	58,571	67,069	55,647	75,921	67,381	97,100	101,719	138,106	182,000		322
Interest on Debt/Guarantee Mgmt.	117,723	124,031	120,482	145,110	130,753	140,648	131,470	129,133	127,527	124,753		106
Sinking Fund Contribution	62,098	64,223	0	0	0	0	0	0	0	0		0
Total	1,129,282	1,168,029	1,118,873	1,182,433	1,151,664	1,155,133	1,206,165	1,236,565	1,400,654	1,554,506		138

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

Consolidated Fund Expenditure by Type - Ten Year Summary 2017/18 - 2026/27

	2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	REVISED ESTIMATE 2025/26 \$000	ESTIMATE 2026/27 \$000	ESTIMATE 2026/27 %	2026/27 AS % OF 2017/18 %
SALARIES	292,060	306,056	312,532	298,993	306,197	304,705	319,834	350,005	374,953	411,465	29.98	141
WAGES	77,644	79,659	78,904	76,859	71,790	77,601	81,973	89,953	84,514	87,814	6.40	113
EMPLOYER OVERHEAD	75,881	78,061	81,371	54,948	64,262	75,701	76,591	77,914	105,312	113,880	8.30	150
OTHER PERSONNEL COSTS	4,722	5,779	5,284	4,384	4,557	5,161	7,772	6,500	6,453	8,360	0.61	177
TRAINING	2,492	2,046	2,316	1,291	1,839	2,162	2,708	2,576	4,880	5,904	0.43	237
TRANSPORT	2,390	2,185	2,372	1,919	1,091	1,839	1,614	1,638	2,223	2,588	0.19	108
TRAVEL	2,043	2,126	2,982	441	1,088	2,025	2,988	2,953	3,937	4,630	0.34	227
COMMUNICATIONS	6,250	6,562	6,421	6,109	5,838	6,482	6,687	6,947	7,809	7,499	0.55	120
ADVERTISING & PROMOTION	24,646	1,381	1,253	1,250	1,008	925	1,176	1,248	1,654	1,978	0.14	8
PROFESSIONAL SERVICES	41,184	43,959	41,731	66,882	67,523	63,713	59,789	51,740	70,991	99,245	7.23	241
RENTALS	11,639	11,470	10,731	11,406	11,682	10,648	10,729	11,372	13,794	15,397	1.12	132
REPAIR AND MAINTENANCE	16,417	16,534	16,184	16,922	17,637	18,234	19,328	21,118	23,447	27,077	1.97	165
INSURANCE	8,003	6,796	7,403	6,869	7,179	10,166	8,731	9,579	9,902	10,485	0.76	131
ENERGY	14,513	14,592	13,803	11,219	12,656	14,732	15,004	16,434	17,376	17,801	1.30	123
CLOTHING, UNIFORMS, LAUNDRY	1,486	1,363	913	1,109	1,240	1,067	1,347	1,364	1,281	1,300	0.09	87
MATERIALS & SUPPLIES	19,969	18,654	16,585	21,716	21,655	22,343	23,631	21,602	24,849	27,698	2.02	139
EQUIPMENT PURCHASES	778	334	575	4,772	4,178	1,225	1,110	1,603	1,099	1,039	0.08	134
OTHER EXPENSES	5,262	4,492	20,804	2,882	4,514	3,514	905	4,158	4,353	5,558	0.40	106
RECEIPTS TO CREDITED TO PROGRAM	0	0	0	(163)	0	0	0	0	(18,915)	(22,174)	-1.62	0
TRANSFERS & OTHER FUNDS	62,098	64,223	0	0	0	0	0	0	0	0	0	0
GOVT. GRANTS & CONTRIBUTIONS	285,298	319,155	323,966	407,615	342,650	328,994	337,912	329,296	395,014	420,114	30.61	147
DEBT CHARGES	117,911	124,031	105,674	129,363	127,159	136,515	129,236	126,846	127,622	124,848	9.10	106
TOTAL	1,072,686	1,109,458	1,051,804	1,126,786	1,075,743	1,087,752	1,109,065	1,134,846	1,262,548	1,372,506	100.00	128
YEAR ON YEAR INCREASE	-1.89	3.43	-5.20	7.13	-4.53	1.12	1.96	2.32	11.25	8.71		

Estimated Expenditure 2026/27 in BD\$ Millions

Non-Ministry.....	22.0
Cabinet & Digital Innovation.....	59.0
Justice.....	63.2
Finance.....	166.5
Education.....	156.5
Health.....	302.5
Economy & Labour.....	29.1
Tourism & Transport, Culture & Sport.....	109.1
Public Works & Environment.....	90.9
National Security.....	137.0
Youth, Social Development & Seniors.....	97.3
Home Affairs.....	6.6
Housing & Municipalities.....	8.2
Interest/Guarantee Mgmt.....	124.8
Capital Estimate.....	182.0

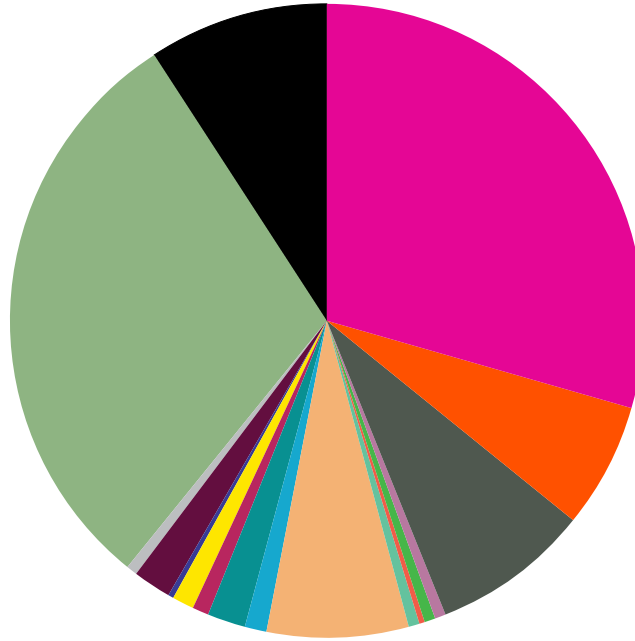


Expenditure expressed as a percentage of total estimated expenditure for 2026/27 of \$1,554.5 million



Estimated Expenditure 2026/27 in BD\$ Millions

Total Current Account Expenditure \$1,372.5, excluding Capital Expenditure

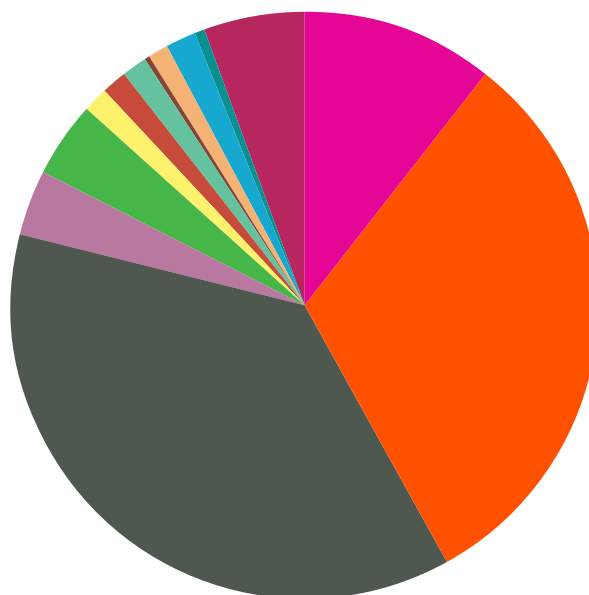


Salaries	411.5
Wages.....	87.8
Employer Overhead.....	113.9
Other Personnel Costs	8.4
Training	5.9
Transport.....	2.6
Travel	4.6
Communications.....	7.5
Advertising & Promotion.....	2.0
Professional Services.....	99.2
Rentals.....	15.4
Repair and Maintenance.....	27.1
Insurance.....	10.5
Energy	17.8
Clothing, Uniforms, Laundry.....	1.3
Materials & Supplies	27.7
Equipment Purchases	1.0
Other Expenses.....	5.6
Receipts to Credited to Program	-22.2
Govt. Grants & Contributions	420.1
Debt Charges.....	124.8

Estimated Revenue 2026/27 in BD\$ Millions

Total Revenue \$2,027.2 million

Customs.....	218.5
Payroll Tax.....	634.9
Corporate Income Tax.....	753.2
Companies Fees.....	70.2
Land Tax.....	85.0
Passenger Tax.....	25.6
Vehicle Licences.....	29.8
Stamp Duties.....	26.4
Hotel Occupancy.....	7.3
Immigration.....	20.7
Foreign Currency.....	35.8
Transport Infrastructure Tax.....	12.9
All Other.....	106.9



Categories of revenue expressed as a percentage of total estimated revenue for 2026/27 of \$2,027.2 million

